

COUNTY OF AUGUSTA, VIRGINIA



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Adopted Operating & Capital Budget FY 2019-2020



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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, 2018

Christopher P. Morill

Executive Director

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

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



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

Board of Supervisors

G.L. "BUTCH" WELLS, 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

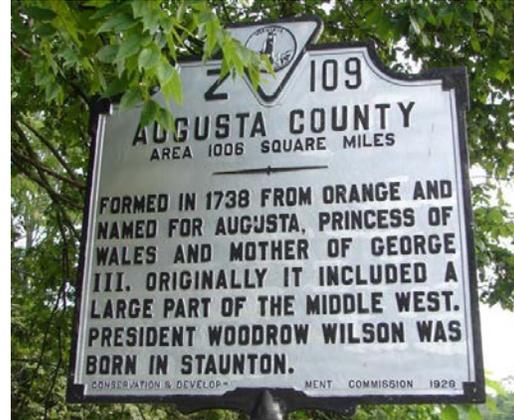
Mission:

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.



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.

Location:

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

Economy:

Augusta County enjoys a diversified economy, with manufacturing accounting for approximately 21% of the jobs in the County. Manufacturing employs approximately 5,500 of 36,000 plus workers in the County's labor force and makes up approximately 3.3% of the total local property taxes. Agriculture is a large portion of the overall economy of the County. Augusta County is one of the top producers of many agricultural commodities in the state and this wealth of production overflows into many other industries of the County, including farm equipment manufacturers and dealers, transportation, energy, retail and the ever growing agritourism business. The unemployment rate for the County decreased from 3.6% in 2017 to 3.0% in 2018. The County's rate remains lower than that of the State's unemployment rate of 3.3% and compares favorably to the national unemployment rate of 4.2%.



Mill Place Commerce Park Verona, VA is a Commerce Park owned by Augusta County, home to Shamrock Farms, Sumitomo Drive Technologies, Mill Place Office Park, DASCAM Americas, etc.

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

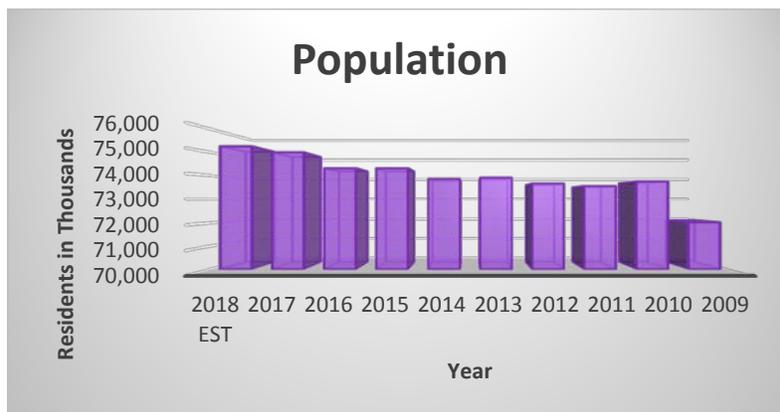


**County Statistics
6/30/2018**

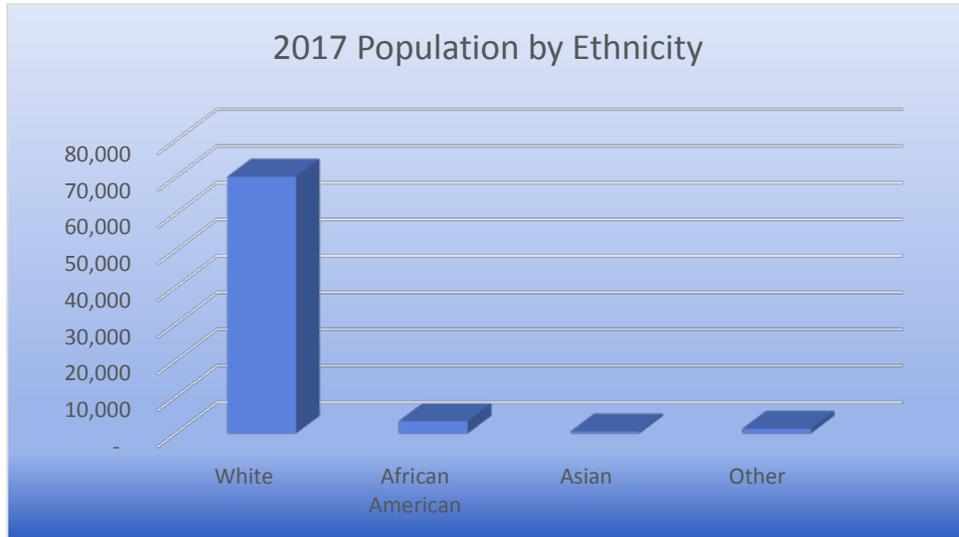
Date Established	1738
Form of Government	County Administrator
Area	971 Square Miles
Education:	
Number of Elementary Schools	11
Number of Middle Schools	4
Number of High Schools	5
Number of areer Centers	1
Parks and Recreation:	
Number of Parks	5
Total Park Acreage	210
Libraries:	
Number of Sites	6
Total Circulation	528,979
Program Attendance	25,475

Population:

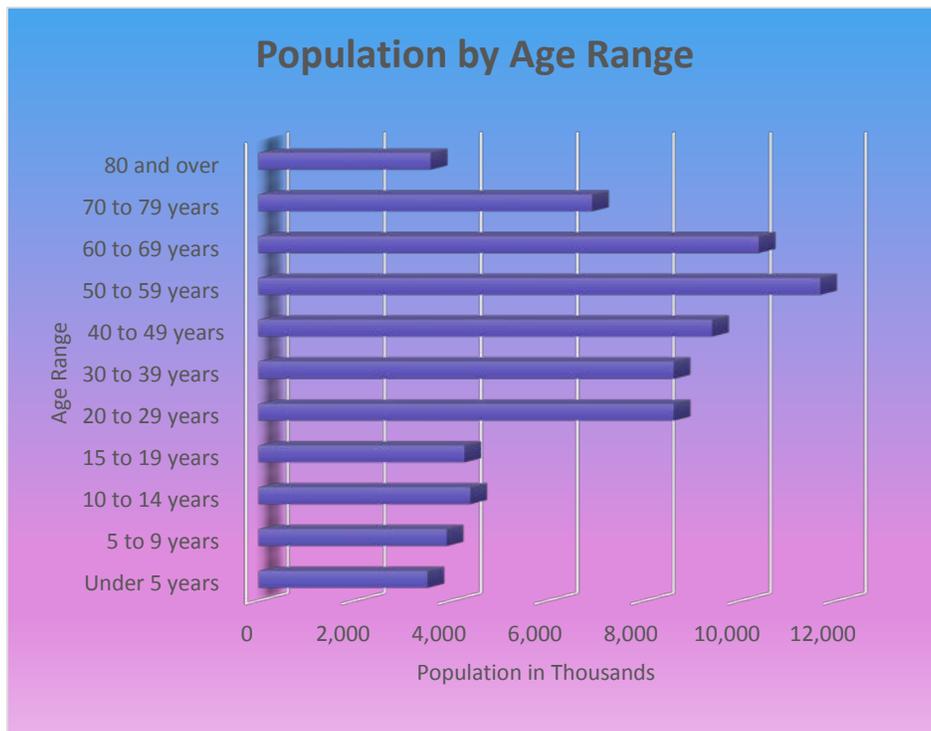
Although primarily a rural county, Augusta County's 2017 population was 74,997. Below is a chart showing the population in the County over the last nine years and the projected estimate for 2018.



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

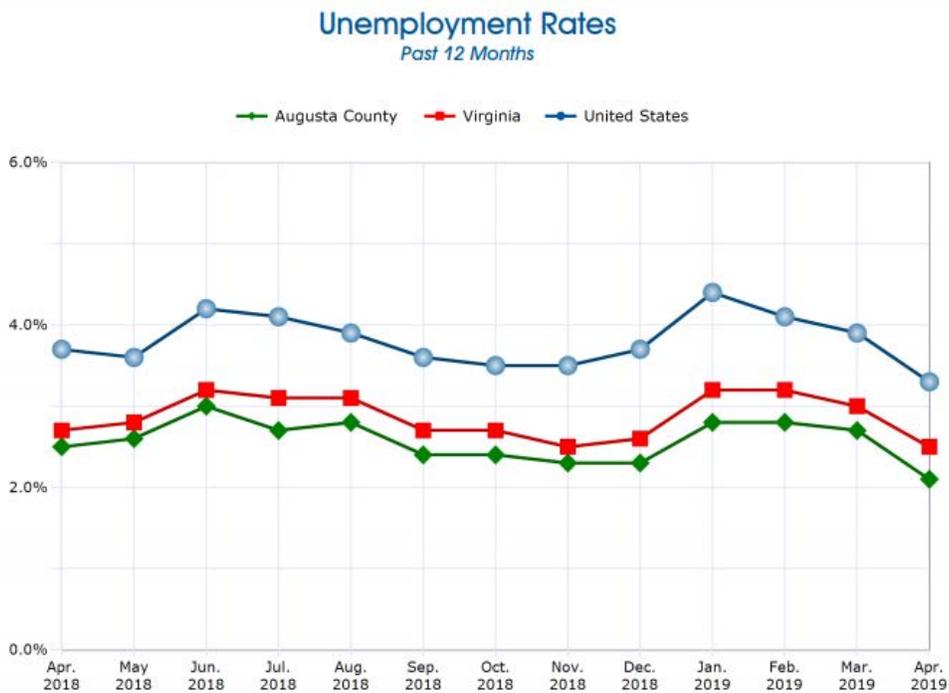
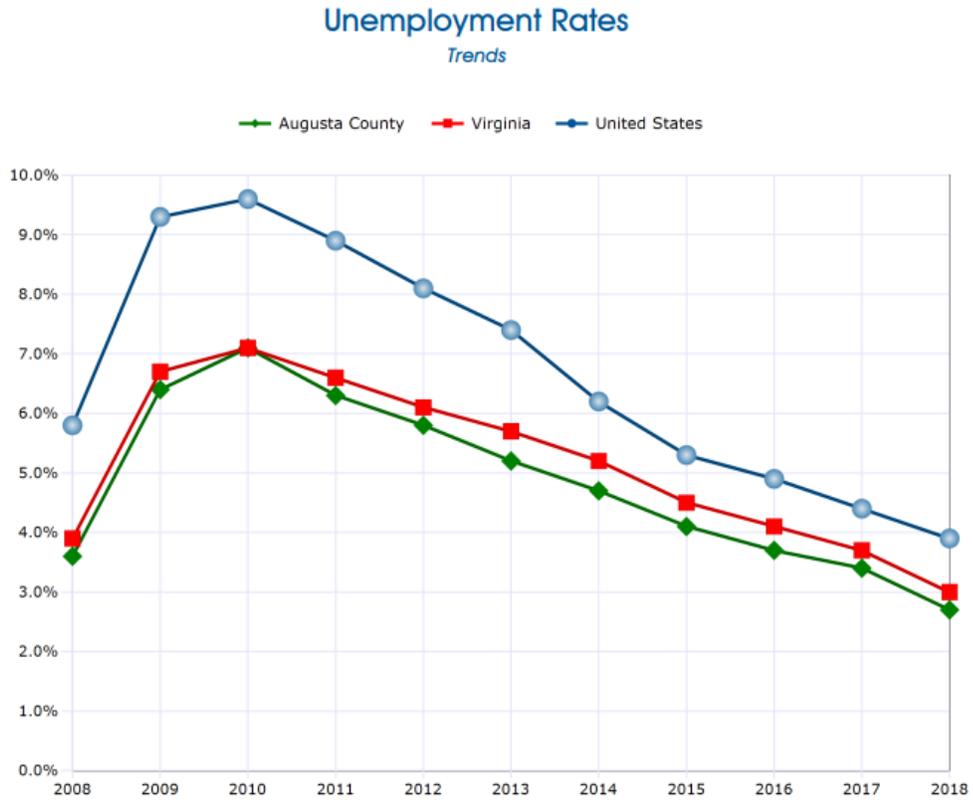


*Population by Ethnicity is based on Weldon Cooper Center for Public service estimates for 2017.



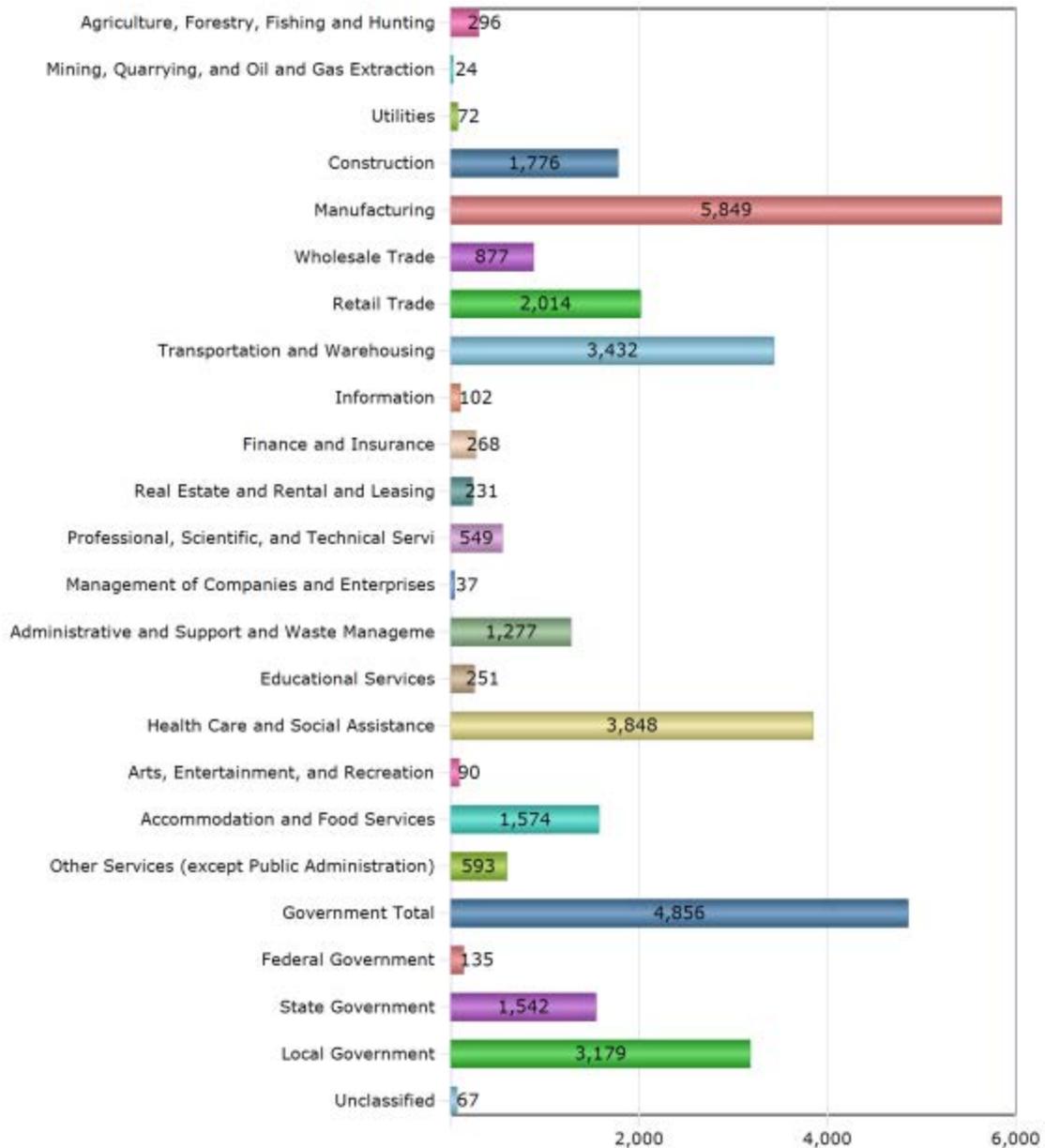
*Population by age range is based on Weldon Cooper Center for Public Service estimates for 2017.

Unemployment Rates:



Source: Virginia Employment Commission

Employment by Industry



Total: 28,083

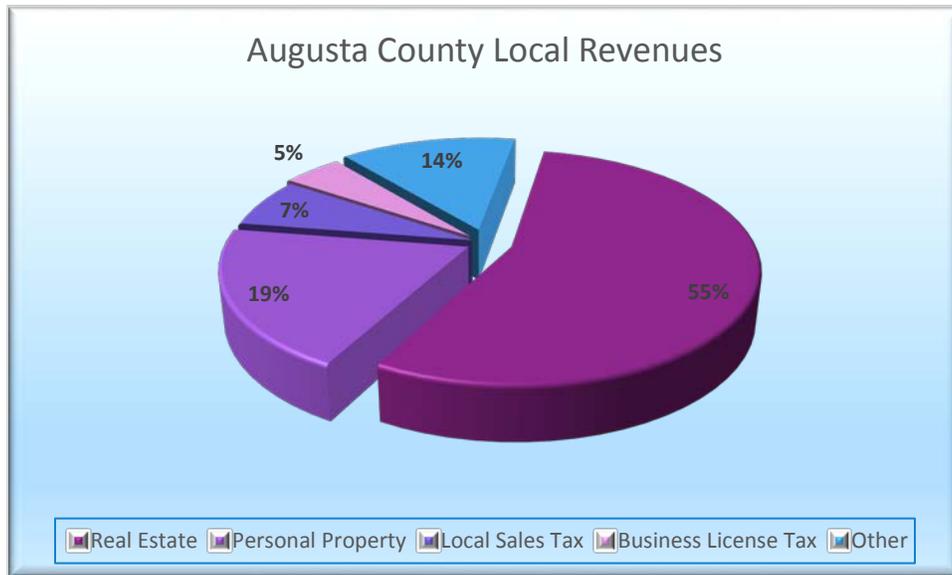
Note: Asterisk (*) indicates non-disclosable data.

Source: Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 4th Quarter (October, November, December) 2018.

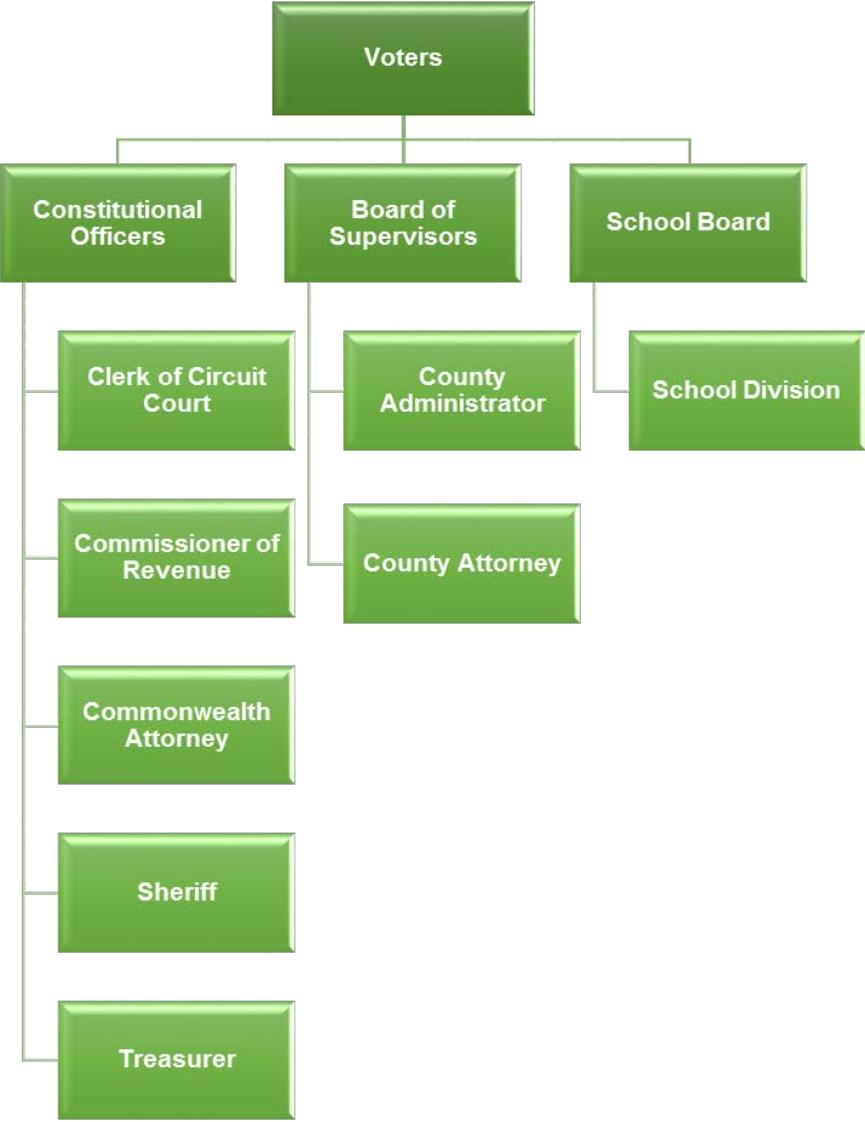
Taxes:

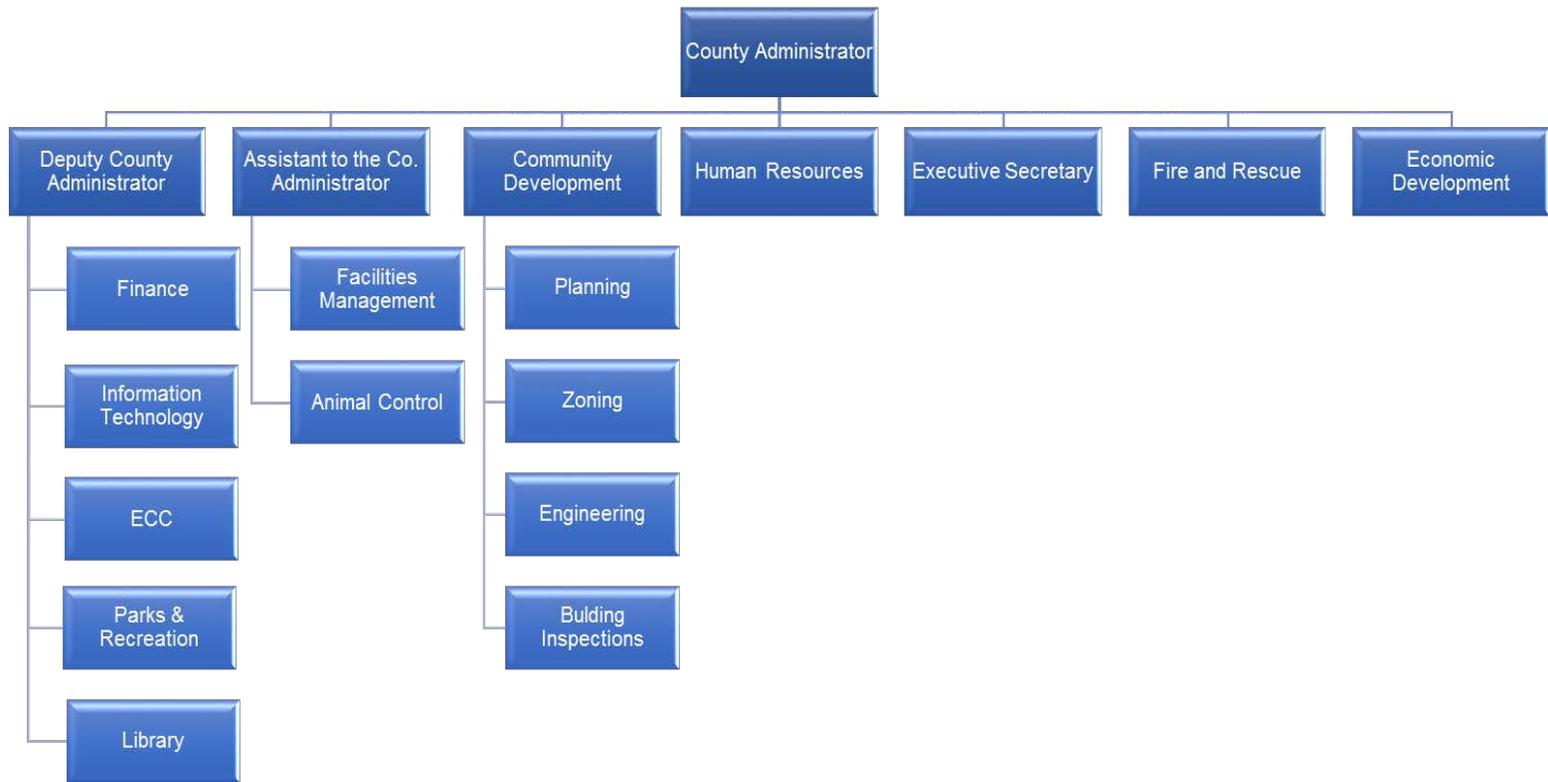
In fiscal year 2018, local revenues increased by 1.8%. The main contributor to this increase was sales and use tax, which was up by 2.4% over the prior year. This is a good indicator that consumer spending may be gaining from the previous recession. The previous high collection for sales tax was in fiscal year 2008. The County has exceeded this previous high by \$650,000. 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 1.1% over the prior year. The County also realized an increase in general property taxes due to a \$.05 increase in the tax rate from \$.58 per \$100 to \$.63 per \$100.

The following chart shows Local revenues and their percentage of total local revenues. This chart excludes transfers, and state and Local revenue.



Organizational Chart

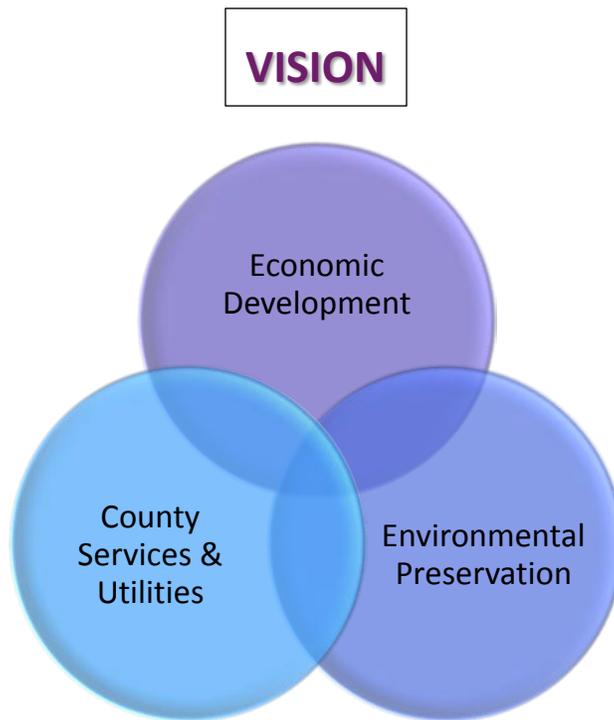




Long-Term Vision:

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 the advancement of technology in daily operations to improve efficiency of the departments.
- The County continues to seek ways to improve, maintain, and support the public safety services countywide.
- Continue working towards updating the current Enterprise Resource Planning Software (ERP) to a more current solution.
- Continue to address the pressing need for renovation and expansion of the current courts buildings.



Economic Strategic Plan:

The County’s 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

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>

STATEMENT of GOALS

General

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

Accounting

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

Short-Term Influencing factors:

There were many short-term factors within the County Government that affected the decisions for this budget year. These factors are outlined in depth in the County Administrator's memorandum to the Board of Supervisor's included in the next section. To highlight a few, The Emergency Communications center has struggled to fill positions with nationwide low unemployment rates, and other localities competing for trained staff. The incident volume in the County has increased 15% since 2010, and the actual telephone call volume has increased 28% with no new positions added. Fire and Rescue also struggles with the increased call volume and low unemployment rates, as well as training challenges. This budget addresses both of these issues. Education also remained a priority and the direct operating transfer to the School fund included \$ 1,341,283 in new revenue based on the shared revenue growth formula. This budget also addressed the County Schools needs for bus replacements due to its aging fleet with an additional \$1,080,000 transferred to School Capital to fund these replacements. This amount is recurring to allow for bus replacement each year. These short-term factors would not have

been possible without the increased revenue from the 2019 real estate tax reassessment that is estimated to increase revenue by \$2,400,000.

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County Administrator's Letter to the Board

COUNTY OF AUGUSTA, VA

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



March 18, 2019

MEMORANDUM

TO: BOARD OF SUPERVISORS

FROM: Timothy K. Fitzgerald, County Administrator TKF

SUBJECT: FISCAL YEAR 2019-20 OPERATING BUDGET

It is my pleasure and honor to submit to you for consideration the Fiscal Year 2019-20 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 2020 budget is \$98,661,229 which is an increase from fiscal year 2019 in the amount of \$2,802,034 or 3%. In order to fulfill the need of submitting a balanced budget, I have cut \$6,083,034 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 1st, 2019 the total assessed value of all taxable property in Augusta County was:

	<u>Tax Rate</u>	<u>Assessment</u>	<u>Levy</u>
REAL ESTATE:	\$.63/\$100	\$6,991,749,207	\$44,048,020
	<u>Tax Rate</u>	<u>Assessment</u>	<u>Levy</u>
PERSONAL PROPERTY:	\$2.50/\$100	\$ 584,625,920	\$14,615,648
	\$2.00/\$100	\$ 117,830,060	\$ 2,356,601

REVENUES CONT:

PUBLIC SERVICE: REAL ESTATE:	<u>Tax Rate</u> \$.63/\$100	<u>Assessment</u> \$452,288,254	<u>Levy</u> \$2,849,416
MOBILE HOMES:	<u>Tax Rate</u> \$.63/\$100	<u>Assessment</u> \$ 36,802,270	<u>Levy</u> \$ 231,854
MACHINERY & TOOLS:	<u>Tax Rate</u> \$2.00/\$100	<u>Assessment</u> \$ 216,134,200	<u>Levy</u> \$4,322,684

Levies are increased by additional estimated growth to arrive at an approximate 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 \$692,000 and \$172,000 respectively. Total estimated growth in property tax revenue totals \$1.7 million or 3%. The FY19-20 budget is balanced assuming that the County's current tax rates are not changed. The following is a partial listing of tax rates and the revenue generated for each 1 cent increase in the tax rate:

Real Estate 63¢	= \$703,000
TPP \$2.50	= \$ 60,000
\$2.00	= \$ 12,000

OTHER LOCAL TAXES:

Other local taxes show an estimated growth of \$451,000 or 3%. This category encompasses 16% of total revenues in the general fund. Consumer spending drives the success of local taxes, and due to the stable economy, sales, business license, and recordation taxes have grown. Tax increment financing commitments reduced revenue estimates for other local taxes by \$160,000.

OTHER REVENUES:

For Calendar year 2018, the County issued 779 building permits for a total of \$100 million in value. The number of new single family permits dropped slightly from 2017's 167 permits to a total of 152.

STATE FUNDING:

State funding is the third largest funding source for the general fund at \$12.2 million dollars or 12%. 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 \$105,000.

FEDERAL FUNDING:

Federal funding remains steady with a slight increase of \$8,000.

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. The balanced budget recommends a 3% cost of living and merit increase for all full and part-time employees effective January 1, 2020 (budget impact of 1.5% for half year). The merit component would be based on the fall 2019 evaluations.

Health insurance is expected to increase 7% for CY2020. The County implemented Health Insurance Plan changes in CY2017, to manage employer benefit costs in the general fund. The FY2020 budget includes the use of the health insurance reserve in the amount of \$209,000.

The VRS (Virginia Retirement System) rate for the County employee continued stale at 9.43% for the second of year of the FY19/FY20 biennium.

Departments requested twenty positions in FY2020. Included in the balanced budget are six of the requested positions.

- **2 ECC Dispatchers:** Due to our high turnover rate we are in a constant state of training new dispatchers. With the increase in call volume, it has become very difficult for the shift supervisor to perform their dispatch duties, oversee the other dispatchers and train a new person. Since 2010, incident volume has increased 15%. The amount of telephone calls have increased 28%. Handling these increases with the same amount of staff has become very problematic. For example, our Sheriff 1 channel is overloaded during daylight and evening hours and a single dispatcher cannot handle the volume of traffic that the Sheriff's office is generating. The addition of 2 dispatchers will help to solve these issues.

EXPENDITURES CONT:

- **Shared Economic Development and Parks and Rec Coordinator:** The Marketing Coordinator budget allocation will be adjusted to reflect the positions' workload, 75% Parks and Rec/25% Economic Development. Both Economic Development and Tourism budgets are funded through meals tax and lodging tax, respectively. The County has a moral obligation to spend that tax revenue on intended budget expenses, and this change ensures the obligation is met. It will create availability of funds in the Economic Development budget for the shared project coordinator position. Furthermore, on the Parks and Rec side the current program coordinator position will be adjusted so 100% of that position is spent on programming. The administrative projects this position is currently tasked with will be transferred to the shared project coordinator position. This creates an increase in programming opportunities with an additional revenue estimated at \$68,000.
- **Public Information Officer:** The County continues to have a need for a Communications Manager. Over the last year we have seen many issues where a Communications Manager would have been a great asset. There has been an increase in the desire for citizens to receive information. This position will be the resource that can help to fulfill this need and it lends to Shared Services with other agencies. Furthermore the position will:
 - ✓ Nurture relationship with press
 - ✓ Provide information to public in layman terms
 - ✓ Generate positive stories for dissemination including assisting departments that currently distribute press releases for their own purposes
 - ✓ Assist in research funding and/or drafting grant applications
 - ✓ Manage website and social media presence
 - ✓ Encourage citizen input into local government processes
 - ✓ Foster employee information and relations, including development and management of an intra-net
 - ✓ Assist with elected official's remarks for speaking events
 - ✓ Organize information/resources for public access
- **ALS Training Specialist:** This position will be responsible for EMS training throughout the Volunteer and Career system. This position will allow an opportunity for providers to keep their certifications by teaching classes that they get certification hours for. This position will also teach the AEMT program that will allow providers to upgrade their skills and certification level. Currently providers have to go to other localities to get the needed training. The addition of this

EXPENDITURES CONT:

position will allow the County to conduct this training in house. This position will play a key role in the accreditation of our EMS program going forward.

- **1 Ground Maintenance Worker:** In 2007, the County had two grounds maintenance workers; since then we have added the Augusta Springs Park, the Deerfield Park, Natural Chimneys Park and Campground and the Trails at Mill Place to the facilities that we maintain. This list does not include many additions that we have had to drainage easements as well. The maintenance of these facilities is significant and with limited staff we often are simply getting the minimum completed. We are often contracting work out that we could be doing ourselves with additional staff. This additional staff member will help to ensure that our facilities are maintained going forward.

Also included in the balance budget is a reclassification and pay increase for our ECC Dispatchers.

Turnover is large problem in our communication center. There are many contributing factors to this turnover and unfortunately some are issues are inherent to the job and cannot be changed. However, other factors that lead to a high attrition rate are within our powers to fix. APCO Project RETAINS announced that research had proven turnover rates for Communications' Centers in the U.S. were at 19%. An increase of 3% since 2005 and still reflects a higher turnover rate than the teaching and nursing industries which both have highly publicized staffing crises. It is common knowledge that the public safety communications industry has suffered from an inability to effectively recruit and retain employees. Several factors affect staffing: Economics, such as a drop in unemployment rates and an increase in private sector pay, has heavily impacted applicants. Technology is another huge issue. Dispatchers no longer answer one phone line; it is now (22) lines. A visit to our Communication Center reveals consoles covered in various computer components for radios, telephones, computer aided dispatch and mapping. Recently, ECC has had trouble retaining employees due to other dispatcher centers with higher salaries and less work load recruiting our trained staff. Other agencies have begun offering incentive pay and pay increases. It is for these reasons that the balanced budget contains a 5% pay adjustment, which will move entry-level compensation closer to neighboring salaries.

EDUCATION:

Education remains a priority in this balanced budget. The County's FY20 budget includes a proposed direct operating transfer to the School fund in the amount of \$44,077,758, which includes \$1,341,283 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.

OUTSIDE AGENCIES:

The County assists with funding to multiple community and regional agencies. The most significant increase in requested funding is from Middle River Regional Jail Authority due to the continued growth in inmate days both in overall number, as well as Augusta County's percentage (34.83%). Utilities, medical, supplies and food expenditures all rise with the increase of population. 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.

Finally, the budget reflects the local match required for the Children's Services Act (CSA) to provide services to youth and families. This expenditure continues to increase substantially due to the number of children coming into care and who need specialized education services. The FY2020 budget includes the use of the CSA reserve in the amount of \$250,000.

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.

REASSESSMENT:

The 2019 reassessment is not included in the balanced budget as presented. Provided the Board continues forward with the current real estate tax rate of 63 cents per 100, an additional \$2.4 million in revenue will be available for allocation. Traditionally this revenue is shared 50/50 with the School Board. Under this traditional scenario the County would receive \$1.2 million in additional revenue for the FY 2019-20 budget. With this additional revenue I would recommend the follow allocations.

- 4 part-time deputy positions to serve as school resource officers. \$75,000
- Funding toward Courthouse capital. \$600,000
- Funding toward Fire/Rescue capital. \$300,000
- Funding toward ECC capital. \$225,000

ACKNOWLEDGEMENTS:

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

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. Appropriations for the current fiscal year are revised in conjunction with the budget planning for the following fiscal year. The County Administrator is authorized to transfer budgeted amounts between general government departments; however, the School Board is authorized to transfer budgeted amounts within the school system's categories.

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

Basis of Accounting

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

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

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

The government reports the following major governmental funds:

General Fund:

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

Special Revenue Fund:

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

Debt Service Fund:

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

Capital Project Fund:

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

School Capital Projects Fund:

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

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Fund Structure

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

Basis of Budgeting

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

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

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

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

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

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

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

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

Financial Management Tools and Long Range Planning Documents

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

Budget

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

Quarterly Financial Reports

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

Monthly Financial Reports

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

Capital Improvement Plan

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

Financial Policies

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

Augusta County Financial Policies

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

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

Budget

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

A. Budget Calendar

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

B. Budget Guidelines

- A balanced budget is a budget with total expenditures equal to total revenues, including use of fund balance, but excluding capital outlays.
- The County will not use short-term borrowing to finance operating needs.
- The County will maintain adequate fund balances.
- 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 2019-2020 total revenues are shown below. Major sources include property taxes, local taxes and funds from the Commonwealth of Virginia. Overall, this budget represents a 5.4% or \$5,456,234 increase over FY2018-2019 adopted budget. This change is due in part to the change in reassessment for the 2019 Real Estate Tax.

**Augusta County
Fiscal Year 2019-2020
Revenues- General Fund**

General Property Taxes	\$	66,197,700	74.81%
Other Local Taxes	\$	15,856,000	16.07%
Permits, Priv. Fees, Reg. Licenses	\$	675,650	0.68%
Fines & Forfeitures	\$	330,500	0.33%
Use of Money and Property	\$	1,188,500	1.21%
Charges for Services	\$	2,708,900	2.75%
Miscellaneous	\$	5,000	0.01%
Recovered Costs	\$	238,450	0.24%
State	\$	12,252,419	12.42%
Federal	\$	533,110	0.54%
Non-Revenue Receipts	\$	1,075,000	1.09%
Fund Balance	\$	0	0.0%
Total	\$	101,061,229	100%

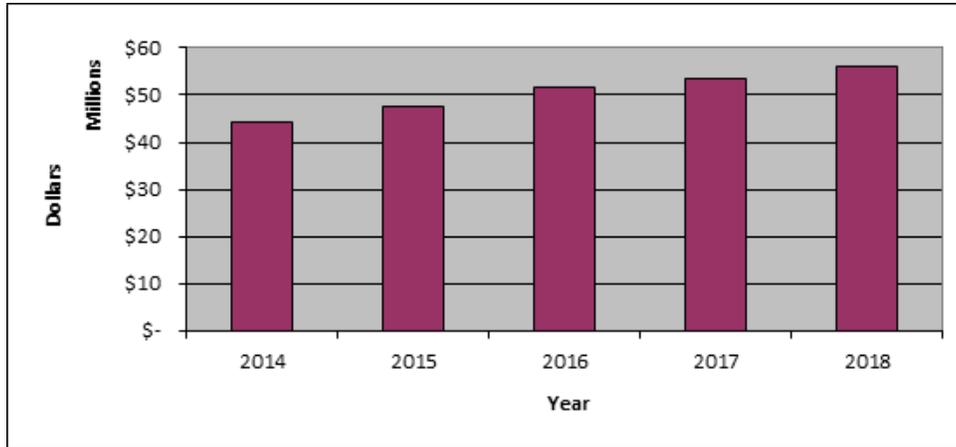
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Revenue Analysis

General Fund

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

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



Total property tax collections have increased from \$51.6 million in fiscal year ending 2014 to \$60.9 million in 2018. The personal property tax rate for vehicles increased by \$.25 in FY13 and the real estate tax rate increased by \$.03 in 2014, \$.05 in 2015, \$.02 in 2016 and \$.05 in 2018 contributing to the growth in property tax revenues. The current rate is \$.63 per \$100.

Local Revenue

The Fiscal Year 2019-2020 General Fund revenue budget is estimated at \$101 million of which, local revenues total \$87.2 million; state and federal revenues along with non-reserve receipts total \$13.86 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	2017-2018 Actual Revenue	2018-2019 Revised Budget	2019-2020 Adopted Budget
Real Estate Tax	\$44,231,903	\$46,927,880	\$48,486,700
% of Total Revenues	46%	47%	48%
Personal Property Tax	15,895,148	16,613,000	16,911,000
% of Total Revenues	17%	17%	17%
Local Sales Tax	5,644,566	5,750,000	5,800,000

% of Total Revenues	6%	6%	6%
Business License Tax	3,813,142	3,650,000	3,650,000
% of Total Revenues	4%	4%	4%
Other Local Revenues	12,048,612	14,026,222	12,353,000
% of Total Local Revenues	15%	17%	15%
Total Local Revenues	\$81,633,371	\$86,967,102	\$87,200,700
Total Revenues	\$ 96,290,780	\$ 99,346,552	\$ 101,061,229

The explanations that follow provide a brief description of each major local revenue source in the Fiscal Year 2019-2020 budget.

Real Estate

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

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

Year	Assessed Value
2018	\$ 7,301,289,087
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
2012	\$ 6,682,945,000

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 \$584 million in 2018 to an estimated \$587 million for 2019, which represents a 0.5% 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
2019-estimated	\$ 587,549,049	2019-estimated	\$ 118,419,210
2018	\$ 584,625,920	2018	\$ 117,830,060
2017	\$ 566,942,820	2017	\$ 115,423,740
2016	\$ 548,775,660	2016	\$ 113,270,620
2015	\$ 524,463,200	2015	\$ 114,815,020
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 total revenues in Fiscal Year 2019-2020.

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 2019-2020 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 2019-2020 budget reflects estimated collections of \$3.65 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 2019-2020 revenues for selected sources.

Description	Estimated Revenue
Permits, Fees and License	\$675,650
Fines & Forfeitures	330,500
Use of Money and Property	1,188,500
Recovered Costs	238,450
Charges for Services	2,708,900
Miscellaneous	5,000
Total	\$5,147,000

State and Federal Revenues

The Fiscal year 2019-2020 budget includes State and Federal revenues in the amount of \$12.7 million which accounts for 13% of total General Fund revenues. State revenues are divided into three major categories:

Revenue Category	2017-2018 Actual	2018-2019 Revised	2019-2020 Adopted
State: Non-categorical Aid	\$7,071,478	\$7,113,732	\$7,096,800
State: Other Categorical Aid	4,352,948	4,516,220	4,598,019
Shared Expense	502,910	572,137	557,600
Federal Aid	1,641,126	724,133	533,110
Total	<u>\$13,568,462</u>	<u>\$12,926,222</u>	<u>\$12,785,529</u>

School Funds

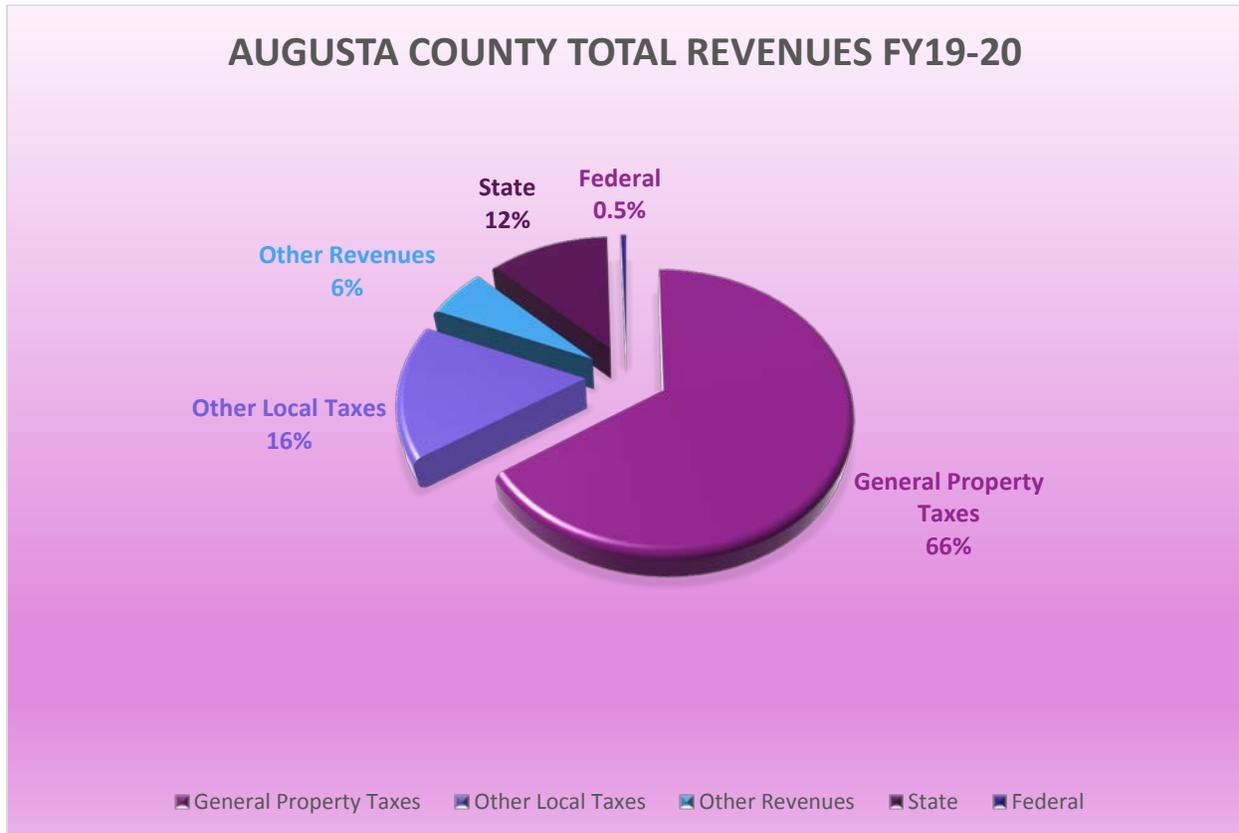
For Fiscal Year 2019-2020, the School Fund will receive \$1.36 million from local sources, \$44.1 million from the County, \$59.4 million from the Commonwealth of Virginia and \$4.44 million from the Federal government.

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 2019-2020, the Commonwealth will provide SOQ funding totaling \$ 59,470,225. State SOQ funding includes the following sources:

SOQ Programs	Level of State Funding
Basic Aid	\$28,501,746
Sales Tax	12,012,516
Textbooks	632,039
Vocational Education	1,211,476
Gifted Education	313,854
Special Education	1,267,970
Prevention, Intervention & Remediation	828,574
VRS Retirement	3,653,259
Social Security	1,657,149
Group Life	112,987
Other	<u>9,278,655</u>
Total State SOQ Funding	<u>\$59,470,225</u>

Cafeteria Sales

Meals are provided at all County schools. The Cafeteria Fund is self-supporting with Fiscal Year 2019-2020 revenues estimated at \$4.29 million. This remains flat when compared to the prior fiscal year.



Real Estate

Real Estate taxes are projected to increase by 0.5%, and constitute 48% of the County's General Fund revenues for FY2019-2020. The overall value of real property in the County (excluding public service corporations) totaled \$6.99 billion as of January 1, 2018. 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, 2018, the assessed value of public service corporation real property in the County totaled \$452 million. The Fiscal Year 2020 estimate of this revenue is based on the value of assessed property and a tax rate of \$.63 per \$100 of assessed value. The estimate assumes that the levy of real property will be reduced as the housing market improves causing the sales assessment ratio to fall below 100% in 2019, to 97%.

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 2018, the assessed value of personal property for vehicles in the County totaled \$584 million. The Fiscal Year 2020 estimate of this revenue is based on a .08% 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, 2018, the assessed value of business personal property in the County totaled \$117 million. The Fiscal Year 2020 estimate of this revenue is based on the value of assessed property and a tax rate of \$2.00 per \$100 of assessed value. The estimate assumes that the assessed value of personal property will increase by 1.08% in the current fiscal year. Machinery and tools tax is expected to increase, with a value of \$216 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 5% in FY2019-2020 which is an increase of \$275,000 compared to the budget for FY2018-2019. This is mainly due to the continued rebound in the economy and efforts by the Commissioner of the Revenue's office to ensure Augusta County business's sales tax is being properly allocated to Augusta County by the State.

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 2019-2020 budget reflects estimated collections of \$3.65 million, which accounts for approximately 4% of total 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 2019-2020 budget reflects estimated collections of \$2.55 million which accounts for approximately 3% of total revenues.

State Revenues

Approximately 12% 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 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 \$557,600 or 0.57% of revenue from general fund sources. This category remains stable with the prior year.

- **Shared Expense-** This source of funds includes revenues collected from the Commonwealth for the state's share of expenditures in activities that are considered to be a state/local responsibility. Revenue from each source is shown in the activity that it benefits. Under the state's shared expense classification, the County expects to receive \$4.5 million or 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 \$533,110 or 0.53% of the \$101 million FY2019-2020 general fund operating budget. This represents a 1.54% increase over FY2018-2019 original budget due to a portion of the Victim Witness Grant now being federally funded.

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 \$303,000 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 \$12,300. Revenues will be revised to actual based on asset seizure funds received during the year. This fund does not expire, and accordingly carries a fund balance from year to year.

Economic Development Authority (EDA) Fund – This fund authorizes the authority to acquire, own, lease or dispose of properties to the end that such activities may promote industry and develop trade by inducing enterprises to locate and remain in Virginia. It is budgeted at \$195,200 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 \$1.36 million which increased from FY2018-2019. The Revenue Recovery fund does not expire, and accordingly carries a fund balance from year to year. The fund balance is comprised of a contingency reserve and one quarter of revenue that is to be paid to the rescue agencies and County. As of July 1, 2018, the County now handles all of the Revenue Recovery billing internally.

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

Revised Budget General Fund Expenditures

Fiscal Year 2018-2019 revised budget totals \$40.2 million in general fund expenditures, excluding transfers. This represents an increase of 1.74% or \$701,758 compared to adopted FY2018-2019 budget. The chart below outlines the major expenditure categories:

Adopted budget	\$	39,555,016
Increases:		
Conservation of escrows		1,017,546
Operations adjustments		(312,188)
Revised Budget	\$	40,260,374

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 FY19. 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 FY19.

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 (\$312,188) in the revised budget.

Total Expenditures

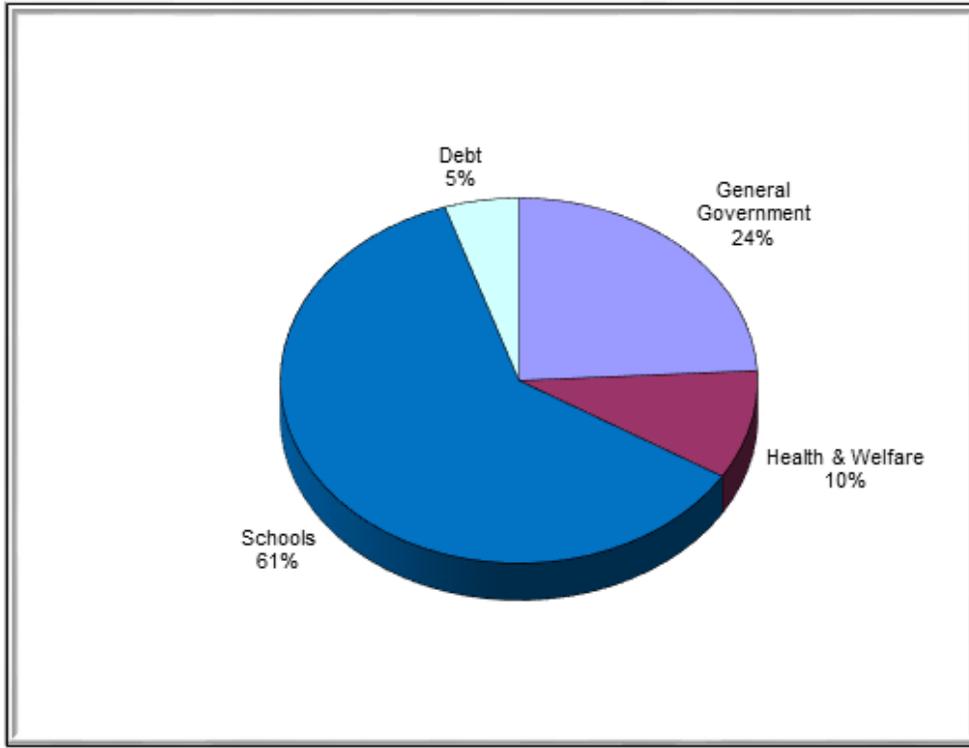
Fiscal Year 2019-2020 budget totals \$199.4 million, including \$120.8 million for School and School Related expenditures and \$78.6 million for all other operations. This represents an increase of 6% compared to adopted FY2018-2019 budget due to the expenditures for a 3% merit and COLA increase for County and School employees, funding for bus replacement for the schools, the addition of 4 school resource officers with the Sheriff's department and continued restoration of the County's Capital funding. The chart below outlines the major expenditure categories:

Augusta County Fiscal Year 2019-2020 Total Expenditures-All Funds

	FY2018 - 2019 Adopted	FY2019 - 2020 Adopted	% Change from FY2019
General Operating Fund			
General Government	\$39,558,616	\$41,141,184	4%
Fire Revolving Loan Fund	\$605,000	\$605,000	0%
Asset Forfeiture Fund	\$48,000	\$48,000	0%
Economic Development Fund	\$178,000	\$195,200	10%
Revenue Recovery Fund	\$557,640	\$618,227	7%
Virginia Public Assistance Fund	\$12,939,168	\$13,542,211	5%
Children's Services Act Fund	\$5,197,500	\$5,000,000	-4%
School Operating Fund	\$105,989,578	\$110,220,207	4%
School Cafeteria Fund	\$4,341,380	\$4,457,897	3%
School Capital Improvement Fund	\$0	\$1,442,468	
Debt Fund	\$9,448,654	\$8,541,506	-10%
Head Start Fund	\$2,950,978	\$2,980,756	1%
Governor's School Fund	\$1,632,194	\$1,705,658	5%
County Capital Improvement Fund	\$4,387,866	\$8,981,196	57%
Total Expenditures	\$187,834,574	\$199,479,510	6%

The General Government contributes \$44.19 million for School operations.

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General Government

Employee Compensation – The FY2019-2020 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 7% 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 FY2019-2020 budget added 4 new part time school resource officers to the Sheriff’s Department, a communications manager to County Administration, two new dispatcher positions for Emergency Communications due to increased call volume. The County also added one full time position to facilities management to assist with increased demands for facilities upkeep with the addition of the Trails at Mill Place, the last staff increase for Parks and maintenance was in 2007. Fire and Rescue included a new position for an ALS Training Instructor.

General Government Administration

The General Government Administration includes all county departments. There was a 14% increase in County Administration due to the addition of a Communications Manager, and a 35% increase in the County Attorney’s office due to the addition of an Assistant Attorney. County Finance had a decrease in expenditures by 12% due to the transfer of expenses for Revenue Recovery to Fund 15.

Judicial Administration

Judicial Administration decreased 1%, this change is due to retirement of seasoned personnel with the Circuit Court.

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 6% or \$1,233,702 over the Fy18-19 adopted budget. Emergency Communications shows a 12\$ increase in their department due to two additional positions to address increased call volume. The Sheriff's budget shows an increase in funds from FY18 to FY19 due to increased operating costs and the addition of four part time school resource officers at the County's middle Schools. Fire and EMS training had an increase of 25% due to the addition of an ALS Instructor position. Juvenile and Probation also had a large increase of 16% due to increased contributions to Middle River Regional Jail due to increases in inmate population.

Public Works

Public Works, as a whole, had an increase of 3% or \$123,131. This change is due to increased recycling costs.

Cultural

Cultural budget increased by 1% or \$35,183. This cost is due to increased operating expenses for the Library due to the addition of the Stuarts Draft Branch as well as increased operating hours.

Community Development

Community Development budget as a whole remained steady. There was a increase in funding to the extension office.

Health and Public Assistance

Overall budget for Health and Public Assistance increased by 6% or \$54,969. Increases in Public Assistance total 5% or \$603,043 and are related to an increase in services due to Medicaid expansion.

Debt Service

The total Debt Service budget totals \$8.5 million, which reflects a decrease of 10% or \$907,148 over the prior fiscal year original budget due to retirement of debt service.

Schools

The combined County contribution to the Augusta County Public Schools totals \$44.19 million. This represents an increase of 3% compared to the prior year's contribution of \$42.73 million. This increased contribution allowed the School Division to address its "priority one" need of school bus replacements.

Capital Projects

The Fiscal Year 2019-2020 budget includes funding in the amount of \$8,981,196 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

COUNTY OF AUGUSTA							
ADOPTED BUDGET							
2018-2019							
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
TOTALS	37,608,988	184,639,618	59,534,146	281,782,752	187,834,574	59,534,146	34,414,032
		4,716,054					34,414,032

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

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

**Augusta County
Fiscal Year 2019-2020**

Total Revenues-All Funds

General Operating Fund	FY2017- 2018	FY2018 - 2019	FY2018 - 2019	FY2019 - 2020	% Change from FY2019
	Expenditures	Adopted	Revised	Adopted	
General Property Taxes	\$ 60,976,045	\$ 62,063,000	\$ 64,440,880	\$ 66,197,700	7%
Other Local Taxes	15,916,727	15,405,000	15,831,000	15,856,000	3%
Permits, Priv. Fees-Reg. Licenses	635,362	657,250	664,350	675,650	3%
Fines & Forfeitures	313,381	270,500	330,500	330,500	22%
Use of Money & Property	860,118	719,000	1,192,000	1,188,500	65%
Charges for Service	2,732,826	2,615,800	2,618,000	2,708,900	4%
Miscellaneous	5,799	5,000	5,000	5,000	0%
Recovered Costs	193,113	242,095	238,600	238,450	-2%
Revenue from the Commonwealth	11,927,336	12,146,800	12,202,089	12,252,419	1%
Revenue from the Federal Government	1,641,126	524,890	724,133	533,110	2%
Non-Revenue Receipts	1,088,947	955,660	1,100,000	1,075,000	12%
Subtotal-General Operating Fund	\$ 96,290,780	\$ 95,604,995	\$ 99,346,552	\$ 101,061,229	6%
Other:					
Fire Revolving Loan Fund	\$512,831	\$323,000	\$323,000	\$303,000	-6%
Asset Forfeiture Fund	\$55,658	\$11,800	\$51,500	\$12,300	4%
Economic Development Fund	\$286,906	\$178,000	\$95,200	\$195,200	10%
Revenue Recovery Fund	\$1,659,880	\$1,262,000	\$1,464,000	\$1,363,000	8%
Virginia Public Assistance Fund	\$12,161,694	\$12,939,168	\$13,268,498	\$13,542,211	5%
Children's Services Act Fund	\$4,585,399	\$5,197,500	\$5,350,000	\$5,000,000	-4%
School Operating Fund	\$104,054,652	\$105,989,578	\$106,983,127	\$110,220,207	4%
School Cafeteria Fund	\$4,571,601	\$4,232,792	\$4,074,422	\$4,291,577	1%
School Capital Improvement Fund	\$509,832	\$15,239	\$112,759	\$1,953,698	12720%
Debt Fund	\$9,588,146	\$9,448,654	\$9,432,193	\$8,541,506	-10%
Head Start Fund	\$2,998,018	\$2,950,978	\$3,190,141	\$2,980,756	1%
Governor's School Fund	\$1,542,704	\$1,632,194	\$1,649,339	\$1,705,658	5%
County Capital Improvement Fund	\$12,216,145	\$4,387,866	\$12,681,831	\$8,053,941	84%
Total Revenues	\$ 251,034,246	\$ 244,173,764	\$ 258,022,562	\$ 259,224,283	6%

**Augusta County
Fiscal Year 2019-2020**

Total Expenditures-All Funds

	FY2017-2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
General Operating Fund					
General Government Administration	\$4,915,020	\$4,755,505	\$4,896,997	\$4,820,673	1%
Judicial Administration	2,137,423	2,270,501	2,150,966	2,247,946	-1%
Public Safety	20,577,847	21,295,791	22,031,655	22,529,493	6%
Public Works	3,669,935	4,377,827	4,442,047	4,500,958	3%
Health & Public Assistance	849,916	866,568	891,668	921,537	6%
Cultural	2,834,975	2,596,044	2,578,178	2,631,227	1%
Community Development	1,600,165	1,668,362	1,697,942	1,719,203	3%
Non-departmental & Contingencies	58,762,573	58,028,597	64,819,838	61,690,192	6%
Subtotal-General Operating Fund	\$95,347,854	\$95,859,195	\$103,509,291	\$101,061,229	5%
Other:					
Fire Revolving Loan Fund	\$566,700	\$605,000	\$605,000	\$605,000	0%
Asset Forfeiture Fund	\$29,813	\$48,000	\$48,100	\$48,000	0%
Economic Development Fund	\$286,906	\$178,000	\$95,200	\$195,200	10%
Revenue Recovery Fund	\$1,671,253	\$1,513,300	\$1,719,444	\$1,618,227	7%
Virginia Public Assistance Fund	\$12,161,693	\$12,939,168	\$13,268,498	\$13,542,211	5%
Children's Services Act Fund	\$4,585,399	\$5,197,500	\$5,350,000	\$5,000,000	-4%
School Operating Fund	\$104,054,673	\$105,989,578	\$106,983,127	\$110,220,207	4%
School Cafeteria Fund	\$4,371,128	\$4,341,380	\$4,074,422	\$4,457,897	3%
School Capital Improvement Fund	\$8,374,104	\$0	\$431,092	\$1,442,468	
Debt Fund	\$9,588,149	\$9,448,654	\$9,432,193	\$8,541,506	-10%
Head Start Fund	\$2,900,987	\$2,950,978	\$3,182,988	\$2,980,756	1%
Governor's School Fund	\$1,482,502	\$1,632,194	\$1,649,339	\$1,705,658	5%
County Capital Improvement Fund	\$12,184,421	\$6,665,773	\$14,982,523	\$10,491,775	57%
Total Revenues	\$257,605,582	\$247,368,720	\$265,331,217	\$261,910,134	6%

**Augusta County
Fiscal Year 2019-2020
General Operating Fund**

	FY2017–2018	FY2018 - 2019	FY2018 – 2019	FY2019 - 2020	% Change from
	Expenditures	Adopted	Revised	Adopted	FY2019
Revenues:					
General Property Taxes	\$ 60,976,045	\$ 62,063,000	\$ 64,440,880	\$ 66,197,700	7%
Other Local Taxes	\$ 15,916,727	\$ 15,405,000	\$ 15,831,000	\$ 15,856,000	3%
Permits, Priv. Fees-Reg. Licenses	\$ 635,362	\$ 657,250	\$ 664,350	\$ 675,650	3%
Fines & Forfeitures	\$ 313,381	\$ 270,500	\$ 330,500	\$ 330,500	22%
Use of Money & Property	\$ 860,118	\$ 719,000	\$ 1,192,000	\$ 1,188,500	65%
Charges for Service	\$ 2,732,826	\$ 2,615,800	\$ 2,618,000	\$ 2,708,900	4%
Miscellaneous	\$ 5,799	\$ 5,000	\$ 5,000	\$ 5,000	0%
Recovered Costs	\$ 193,113	\$ 242,095	\$ 238,600	\$ 238,450	-2%
Revenue from the Commonwealth	\$ 11,927,336	\$ 12,146,800	\$ 12,202,089	\$ 12,252,419	1%
Revenue from the Federal Government	\$ 1,641,126	\$ 524,890	\$ 724,133	\$ 533,110	2%
Non-Revenue Receipts	\$ 1,088,947	\$ 955,660	\$ 1,100,000	\$ 1,075,000	12%
Total Revenues	\$ 96,290,780	\$ 95,604,995	\$ 99,346,552	\$101,061,229	6%
Expenditures:					
General Government Administration	\$ 4,915,020	\$ 4,755,505	\$ 4,896,997	\$ 4,820,673	1%
Judicial Administration	\$ 2,137,423	\$ 2,270,501	\$ 2,150,966	\$ 2,247,946	-1%
Public Safety	\$ 20,577,847	\$ 21,295,791	\$ 22,031,655	\$ 22,529,493	6%
Public Works	\$ 3,669,935	\$ 4,377,827	\$ 4,442,047	\$ 4,500,958	3%
Health & Public Assistance	\$ 849,916	\$ 866,568	\$ 891,668	\$ 921,537	6%
Cultural	\$ 2,834,975	\$ 2,596,044	\$ 2,578,178	\$ 2,631,227	1%
Community Development	\$ 1,600,165	\$ 1,668,362	\$ 1,697,942	\$ 1,719,203	3%
Non-departmental & Contingencies	\$ 58,762,573	\$ 58,028,597	\$ 64,819,838	\$ 61,690,192	6%
Total Expenditures	\$ 95,347,854	\$ 95,859,195	\$ 103,509,291	\$101,061,229	5%

**Augusta County
Fiscal Year 2019-2020
Fire Revolving Loan Fund**

	FY2017– 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Revenues:					
State Funds	\$243,471	\$243,000	\$243,000	\$243,000	0%
Loan Repayments	269,360	80,000	80,000	60,000	-25%
Total Revenues	\$512,831	\$323,000	\$323,000	\$303,000	-6%
Expenditures:					
Disbursement of Loans	\$500,000	\$500,000	\$500,000	\$500,000	0%
Gear Purchases	66,700	105,000	105,000	105,000	0%
Total Expenditures	\$566,700	\$605,000	\$605,000	\$605,000	0%

**Augusta County
Fiscal Year 2019-2020
Asset Forfeiture Fund**

	FY2017-2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
<u>Revenues:</u>					
Use of Money & Property	\$1,736	\$1,000	\$1,500	\$1,500	50%
Asset Forfeitures	53,922	10,800	50,000	10,800	0%
Total Revenues	\$55,658	\$11,800	\$51,500	\$12,300	4%
<u>Expenditures:</u>					
Operations	\$29,813	\$48,000	\$48,100	\$48,000	0%
Total Expenditures	\$29,813	\$48,000	\$48,100	\$48,000	0%

Augusta County
Fiscal Year 2019-2020
Economic Development Fund

	FY2017– 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
<u>Revenues:</u>					
Local Funds	\$286,906	\$178,000	\$95,200	\$195,200	10%
Total Revenues	\$286,906	\$178,000	\$95,200	\$195,200	10%
<u>Expenditures:</u>					
Capital Contributions	\$286,906	\$178,000	\$95,200	\$195,200	10%
Total Expenditures	\$286,906	\$178,000	\$95,200	\$195,200	10%

**Augusta County
Fiscal Year 2019-2020
Revenue Recovery Fund**

	FY2017-2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
<u>Revenues:</u>					
Use of Money & Property	\$2,681	\$2,000	\$4,000	\$3,000	50%
Miscellaneous Revenue	1,497,199	1,100,000	1,300,000	1,200,000	9%
Non-Revenue Receipts	160,000	160,000	160,000	160,000	0%
Total Revenues	\$1,659,880	\$1,262,000	\$1,464,000	\$1,363,000	8%
<u>Expenditures:</u>					
Volunteer Contributions	\$475,495	\$432,100	\$438,100	\$449,900	4%
Service Fees	66,952	19,340	80,344	68,127	252%
Contingencies	39,859	106,200	101,000	100,200	-6%
Transfers to Other Funds	1,088,947	955,660	1,100,000	1,000,000	5%
Total Expenditures	\$1,671,253	\$1,513,300	\$1,719,444	\$1,618,227	7%

Augusta County
Fiscal Year 2019-2020
Virginia Public Assistance

	FY2017– 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
<u>Revenues:</u>					
State & Federal Funds	\$11,121,229	\$11,746,141	\$12,072,203	\$12,297,160	5%
Non-Revenue Receipts	1,040,465	1,193,027	1,196,295	1,245,051	4%
Total Revenues	\$12,161,694	\$12,939,168	\$13,268,498	\$13,542,211	5%
<u>Expenditures:</u>					
Administration	\$9,105,795	\$9,522,168	\$9,851,498	\$9,989,211	5%
Public Assistance	3,055,898	3,417,000	3,417,000	3,553,000	4%
Total Expenditures	\$12,161,693	\$12,939,168	\$13,268,498	\$13,542,211	5%

**Augusta County
Fiscal Year 2019-2020
Comprehensive Services Act**

	FY2017– 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Revenues:					
State Funds	\$2,942,309	\$3,323,250	\$3,424,000	\$3,200,000	-4%
Transfers from Other Funds	1,643,090	1,874,250	1,926,000	1,800,000	-4%
Total Revenues	\$4,585,399	\$5,197,500	\$5,350,000	\$5,000,000	-4%
Expenditures:					
Children’s Services Act	\$4,585,399	\$5,197,500	\$5,350,000	\$5,000,000	-4%
Total Expenditures	\$4,585,399	\$5,197,500	\$5,350,000	\$5,000,000	-4%

**Augusta County
Fiscal Year 2019-2020**

School Operating Fund

	FY2017– 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Revenues:					
From Local Funds	\$2,591,539	\$1,943,867	\$2,055,976	\$2,105,494	8%
From State Funds	56,881,164	57,030,326	57,720,652	59,470,225	4%
From Federal Funds	4,280,800	4,278,910	4,470,024	4,446,730	4%
Non-Revenue Receipts	40,301,149	42,736,475	42,736,475	44,197,758	3%
Total Revenues	\$104,054,652	\$105,989,578	\$106,983,127	\$110,220,207	4%
Expenditures:					
Classroom Instruction	\$67,995,658	\$69,269,140	\$69,122,477	\$71,064,929	3%
Guidance Services	2,902,744	2,997,943	3,050,820	3,109,463	4%
School Social Worker Services	562,721	584,152	590,873	584,905	0%
Homebound Instruction	28,766	22,530	22,530	25,760	14%
Improvement of Instruction	1,955,843	2,002,887	2,457,154	2,639,817	32%
Media Services	1,968,167	1,955,831	1,858,913	1,888,802	-3%
Technology Services	2,929,641	3,188,112	3,233,708	3,288,229	3%
Office of the Principal	6,635,353	6,818,640	6,792,407	6,946,445	2%
Board Services	244,279	235,622	254,516	263,563	12%
Executive Admin. Services	708,898	688,204	627,912	647,203	-6%
Personnel Services	313,330	352,576	761,690	783,600	122%
Fiscal Services	644,615	657,119	684,560	714,758	9%
Data Processing Services	503,394	515,804	528,138	539,655	5%
Health Services	1,033,462	1,069,306	1,119,756	1,165,074	9%
Psychological Services	418,756	448,371	453,597	500,662	12%
Speech/Audiology Services	10,010	16,500	13,695	14,300	-13%
Garage Management	494,808	498,846	567,724	534,897	7%
Bus, Replacement	0	0	45,000	0	
Vehicle Operation Service	4,584,299	4,658,844	4,601,561	4,854,724	4%
Vehicle Maintenance Service	1,223,142	1,128,005	1,227,133	1,246,407	10%
Operations Management	396,122	387,737	387,646	406,290	5%
Building Service	7,933,666	8,078,568	8,089,090	8,597,699	6%
Grounds Service	90,977	56,660	63,880	60,977	8%
Equipment Service	172,995	193,331	136,498	136,100	-30%
Vehicle Services	138,436	164,850	179,329	181,924	10%
Security Services	164,591	0	112,520	24,024	
Total Expenditures	\$104,054,673	\$105,989,578	\$106,983,127	\$110,220,207	4%

**Augusta County
Fiscal Year 2019-2020
School Cafeteria Fund**

	FY2017-2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Revenues:					
From Local Funds	\$1,555,039	\$1,572,200	\$1,420,608	\$1,432,300	-9%
From State Funds	158,697	107,592	128,136	145,000	35%
From Federal Fund	2,857,865	2,553,000	2,525,678	2,714,277	6%
Total Revenues	\$4,571,601	\$4,232,792	\$4,074,422	\$4,291,577	1%
Expenditures:					
School Food Services	\$4,371,128	\$4,341,380	\$4,074,422	\$4,457,897	3%
Total Expenditures	\$4,371,128	\$4,341,380	\$4,074,422	\$4,457,897	3%

**Augusta County
Fiscal Year 2019-2020
School Capital Improvement Fund**

	FY2017- 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
<u>Revenues:</u>					
Use of Money & Property	\$34,279	\$0	\$0	\$0	0%
Miscellaneous Revenue	14,772	15,239	40,759	26,697	75%
E-Rate Capital	-	0	0	847,001	0%
Non-Revenue Receipts	460,781	0	72,000	1,080,000	
Total Revenues	\$509,832	\$15,239	\$112,759	\$1,953,698	12720%
<u>Expenditures:</u>					
Technology Initiative	\$17,256	\$0	\$7,486	\$362,468	
Transportation	252,885	-	-	1,080,000	
Building Services	173,857	0	32,809	0	
Grounds Services	16,784	0	0	0	
Buffalo Gap Middle School	626,639	0	1,848	0	0%
H.K. Cassell Renovation	3,950,151	0	120,800	0	
BGHS, Spec. Capital	0	0	72,000	0	
WMHS, Spec. Capital	0	0	150,000	0	
Riverheads Elementary	3,336,532	0	46,149	0	
Bond Issuance Cost	0	0	0	0	0%
Total Expenditures	\$8,374,104	\$0	\$431,092	\$1,442,468	

**Augusta County
Fiscal Year 2019-2020
Debt Fund**

	FY2017– 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
<u>Revenues:</u>					
Charges for Services	\$37,567	\$41,000	\$41,000	\$48,000	17%
Non-Revenue Receipts	9,550,579	9,407,654	9,391,193	8,493,506	-10%
Total Revenues	\$9,588,146	\$9,448,654	\$9,432,193	\$8,541,506	-10%
<u>Expenditures:</u>					
Debt Service	\$9,588,149	\$9,448,654	\$9,432,193	\$8,541,506	-10%
Total Expenditures	\$9,588,149	\$9,448,654	\$9,432,193	\$8,541,506	-10%

**Augusta County
Fiscal Year 2019-2020
Head Start Fund**

	FY2017- 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
<u>Revenues:</u>					
Local Funds	\$111,420	\$0	\$7,153	\$0	
Tuition-Other Divisions	-	53,092	13,273	-	-100%
From Federal Funds	2,886,598	2,897,886	3,169,715	2,980,756	3%
Total Revenues	\$2,998,018	\$2,950,978	\$3,190,141	\$2,980,756	1%
<u>Expenditures:</u>					
Class Room Instruction	\$1,669,728	\$1,789,703	\$2,001,802	\$1,801,142	1%
Social Worker Services	479,822	494,967	523,017	522,546	6%
Improvement of Instruction	186,365	187,582	97,691	180,082	-4%
Fiscal Services	242,838	228,367	259,733	229,102	0%
Attendance Services	61,384	1,500	73,427	56,967	3698%
Health Services	154,363	153,197	156,041	115,733	-24%
Vehicle Operation Service	71,720	77,117	48,905	66,084	-14%
Building Service	31,964	12,695	11,797	3,250	-74%
Transportation Services	2,803	5,850	10,575	5,850	0%
Total Expenditures	\$2,900,987	\$2,950,978	\$3,182,988	\$2,980,756	1%

**Augusta County
Fiscal Year 2019-2020
Governor's School Fund**

	FY2017-2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Revenues:					
From Local Funds	\$76,389	\$132,000	\$132,000	\$132,000	0%
Miscellaneous Revenue	17,428	2,800	2,800	2,800	0%
Recovered Costs	815,681	826,967	877,683	862,772	4%
From State Funds	633,206	670,427	636,856	708,086	6%
Total Revenues	\$1,542,704	\$1,632,194	\$1,649,339	\$1,705,658	5%
Expenditures:					
Class Room Instruction	\$1,193,796	\$1,278,402	\$1,288,436	\$1,339,554	5%
Guidance	37685	32,098	32,572	33,222	4%
Improvement/Instruction	177,291	167,325	173,578	177,178	6%
Computer Technician	42,498	43,169	43,553	44,504	3%
Operations Management	31,232	61,200	61,200	61,200	0%
Maintenance Service	0	50,000	50,000	50,000	0%
Total Expenditures	\$1,482,502	\$1,632,194	\$1,649,339	\$1,705,658	5%

**Augusta County
Fiscal Year 2019-2020
County Capital Improvement Fund**

	FY2017-2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
<u>Revenues:</u>					
From Local Funds	\$0	\$0	\$0	\$0	
Revenue from Use of Money and Property	13,500	13,250	18,530	15,224	15%
Miscellaneous Revenue	38,545	0	30,000	30000	
Recovered Costs	269,951	127,000	139,000	127,000	0%
From State Funds	3,638,787	26,750	619,147	1,056,340	3849%
From Federal Funds	492,703	167,600	1,088,232	1,599,882	855%
Non-Revenue Receipts	7,762,659	4,053,266	10,786,922	5,225,495	29%
Total Revenues	\$12,216,145	\$4,387,866	\$12,681,831	\$8,053,941	84%
<u>Expenditures:</u>					
Capital Outlays	\$9,490,493	\$4,387,866	\$12,906,256	\$8,981,196	105%
Transfers to Other Funds	2,693,928	2,277,907	2,076,267	1,510,579	-34%
Total Expenditures	\$12,184,421	\$6,665,773	\$14,982,523	\$10,491,775	57%

Augusta County
Fiscal Year 2019-2020
Departmental Budgets by Function
General Government Administration

Department	FY2017– 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Board of Supervisors	\$ 144,641	\$ 154,615	\$ 149,827	\$ 143,481	-7%
County Administrator	732,352	743,074	754,513	844,318	14%
Human Resources	262,048	275,124	277,223	281,553	2%
County Attorney	624,283	345,105	398,003	465,098	35%
Commissioner of Revenue	838,416	896,910	900,787	954,683	6%
Reassessment	365,463	249,400	331,200	-	-100%
Board of Equalization	-	4,800	5,800	3,500	-27%
Treasurer	528,481	545,860	538,401	563,610	3%
Finance	401,857	470,020	404,926	415,382	-12%
Information Technology	720,392	748,924	793,575	782,338	4%
Board of Elections	297,087	321,673	342,742	366,710	14%
Total General Government	\$4,915,020	\$4,755,505	\$4,896,997	\$4,820,673	1%

Long-Term Debt Obligations

School Related Debt

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

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

Issue	Issue Date	Retire Date	Interest Rate	Original Issue	Principal Installments	Balances as of June 30, 2019
1998A	11/19/1998	7/15/2018	5.10%	\$13,037,187	Various Annual	\$0
1999A	11/18/1999	7/15/2019	6.10%	\$2,000,000	Various Annual	\$100,000
1999B	11/18/1999	7/15/2019	6.10%	\$6,015,170	Various Annual	\$369,360
2004A	5/13/2004	7/15/2025	5.10%	\$5,875,000	Various Annual	\$1,745,000
2004B	11/10/2004	7/15/2024	4.1%- 5.1%	\$6,454,481	Various Annual	\$2,156,237
2006A	11/9/2006	7/15/2026	4.225%-5.1%	\$26,610,000	Various Annual	\$10,640,000
2007A	11/8/2007	7/15/2027	4.35%-5.1%	\$12,729,426	Various Annual	\$6,216,106
2011A	6/28/2011	6/1/2027	reimbursed as federal tax credit	\$7,500,000	Various Annual	\$3,750,000
2012B	5/10/2012	7/15/2032	3.05%-5.05%	\$6,600,000	Various Annual	\$5,225,000
2016A	4/26/2016	7/15/2035	2.05%-5.05%	\$27,825,000	Various Annual	\$25,995,000
2016B	11/17/2016	7/15/2036	3.05%%-5.05%	\$14,285,000	Various Annual	\$13,460,000
						\$69,656,703

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

General Government Debt

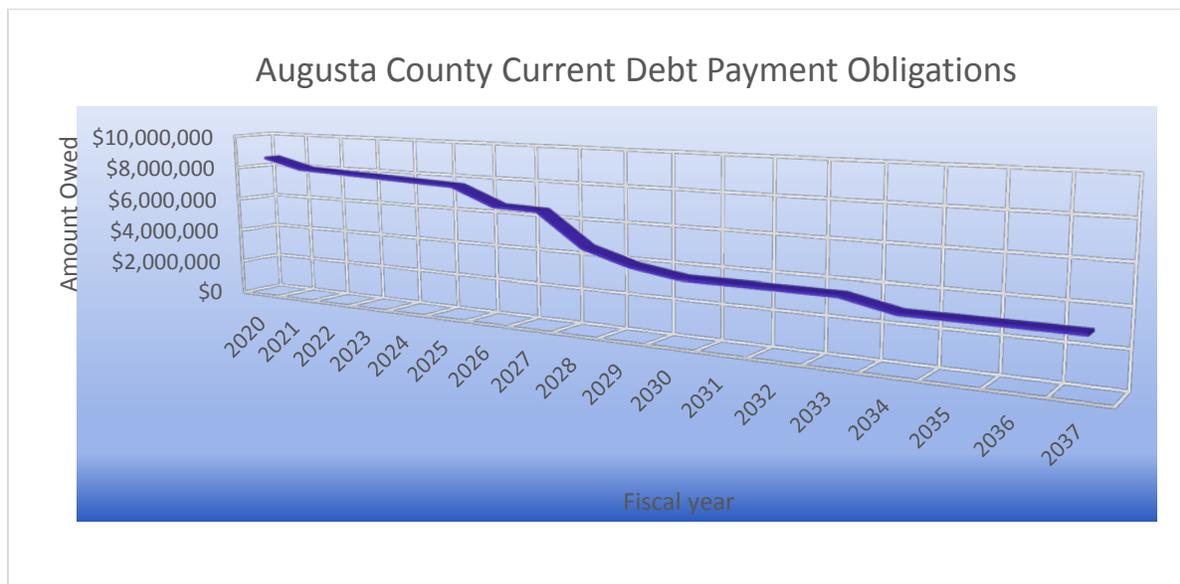
At the end of Fiscal Year 2019, Augusta County held \$5.7 million in outstanding long-term debt through the year 2033 for General Government projects.

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

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

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

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



Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Net Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value ⁽²⁾	Net Bonded Debt per Capita ⁽¹⁾
2018	\$ 80,768,982	1.02%	\$ 1,075
2017	86,828,357	1.06%	1,158
2016	75,885,169	0.95%	1,021
2015	51,139,403	0.66%	688
2014	56,548,128	0.72%	766
2013	62,543,941	0.81%	846
2012	68,402,704	0.90%	929
2011	66,757,671	0.88%	908
2010	64,704,450	0.87%	877
2009	70,155,832	1.03%	974

⁽¹⁾ Population data can be found in the Schedule of Demographic and Economic Statistics - Table 13

⁽²⁾ See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property - Table 7

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

Long-Range Financial Plans

Although the 2020 Fiscal Year Budget has been adopted, there are still long-range budget challenges that must be addressed. We will mention these as a primer for future discussion but this list is not intended to be all encompassing.

- Continue to attract Private investment in the Mill Place Commerce Park which is a 300 acre industrial zoned parcel owned by Augusta County. The Park represents an investment by the County to the economic strength of the community. The task is to capitalize on this investment by attracting private investors to purchase lots for development.
- Continue working on architectural and design 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. The County has plans to procure the construction services for the temporary facilities in the Fall of 2019.
- Wrap up flood control structure rehabilitation of Hearthstone Lake Dam. The dam is the fifth structure addressed within the County.
- Continue working with VDOT on the planned pedestrian paths in Verona.
- Manage expenditures in relation to growth in revenues to ensure essential public services are provided while maintaining a conservative tax rate for citizens.

Augusta County
Fiscal Year 2019-2020
Departmental Budgets by Function
General Government Administration

Department	FY2017-2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Board of Supervisors	\$ 144,641	\$ 154,615	\$ 149,827	\$ 143,481	-7%
County Administrator	732,352	743,074	754,513	844,318	14%
Human Resources	262,048	275,124	277,223	281,553	2%
County Attorney	624,283	345,105	398,003	465,098	35%
Commissioner of Revenue	838,416	896,910	900,787	954,683	6%
Reassessment	365,463	249,400	331,200	-	-100%
Board of Equalization	-	4,800	5,800	3,500	-27%
Treasurer	528,481	545,860	538,401	563,610	3%
Finance	401,857	470,020	404,926	415,382	-12%
Information Technology	720,392	748,924	793,575	782,338	4%
Board of Elections	297,087	321,673	342,742	366,710	14%
Total General Government	\$4,915,020	\$4,755,505	\$4,896,997	\$4,820,673	1%

Board of Supervisors

Mission:

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

Department Overview:

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

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

Strategic Goals and Objectives:

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

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$89,013	\$98,015	\$85,247	\$86,811	-11.4%
Operating	55,628	56,600	64,580	56,670	0.1%
Total	\$144,641	\$154,615	\$149,827	\$143,481	-7.2%

***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	CY2017 Actual	CY2018 Actual	CY2019 Proposed
Regular BOS Meetings	24	22	22
BOS Staff Briefings	11	11	11
BOS Work Sessions	2	2	1
Special Meetings (Fire/Rescue, etc.)	2	1	1
Joint Meetings (School & ACSA Board)	1	1	1

Accomplishments:

From Infrastructure (encumbered)

Beverley Manor – 8011		
Litter Control Program		\$7,500.00
Lyndhurst Sewer Study		\$7,805.00
Mill Place Walking Trail		\$12,092.00
Total		\$27,397.00
Middle River – 8012		
Total		\$0
North River – 8013		
Litter Control Program		\$4,289.00
Mt. Sidney Ruritan		\$3,385.19
Total		\$7,674.19
Pastures – 8014		
Craigsville Fire Dept Leak		\$1,263.00
Buffalo Gap High School Band Uniforms		\$2,000.00
Total		\$3,263.00
Riverheads – 8015		
Total		\$0
South River 8016		
Lyndhurst Sewer Study		\$7,805.00
Total		\$7,805.00
Wayne – 8017		
Litter Control Program		\$7,500.00
Goose Creek Walking Trail		\$9,800.00
608 Turn Lane		\$6,076.00
Total		\$23,376.00
Grand Total		\$69,515.19

Parks and Recreation Matching Grant (encumbered)

Beverly Manor – 8021	
VCA Project	\$1,453.75
Stewart Middle School Ballfield	\$4,816.00

Total	\$6,269
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Middle River-8022	
Cassell Elementary Playground	\$15,000.00
Stewart Middle School Ballfield	\$4,816.00
Weyers Cave Fencity Project	\$3,650.00
Total	\$23,466.00

North River-8023	
VCA Project	\$1,453.75
Stewart Middle School Ballfield	\$4,816.00
Total	\$6,269.75

South River – 8026	
Total	\$0

Wayne-8027	
Cassell Elementary Playground	\$15,000.00
Total	\$15,000.00
Grand Total	\$51,005.50

Ordinance Amendments

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

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
- Rt. 608 Road and Shared Use Path
- Centerview Drive

Economic Development

- Developed Mill Place Commerce Park marketing project-specific video
- Developed an Agritourism “How-To Guide” piece to help new and existing agritourism operators navigate requirements for business as well as events
- Launched a complete redesign of tourism website, visitaugustacounty.com
- Created a media profile sheet which showcases Augusta County’s key tourism attractions and can also be used as a fulfillment piece for visitor requests.
- Launched the Shenandoah Beerwerks Trail passport program in December 2017. Within one year, the program has seen 16,166 brewery visits with 2,684 completed passports. Primary survey data indicates that the passport program has encouraged visitors to extend their stay to four days or longer, visit more attractions, and spend more money in our area.
- 43 existing business visits conducted
- Awarded \$2,500 in Augusta County’s tourism grant program (3rd year)
- Assisted in coordinating Sumitomo Drive Technologies’ ribbon cutting event with federal, state, and local elected officials.
- Participated 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
 - Hosted and sponsored a one-day site selector familiarization tour for 8 Atlanta-based site selectors
 - Participated on new Communication Strategy Sub-Committee
- Led development of Farm2Fork Affair event planning guidebook and led Advisory Committee in development of first-ever Shenandoah Valley-wide event for regional farms/producers to market products to statewide consumers through partnerships with various stakeholder groups. The program received an AFID planning grant in the amount of \$11,885.
- 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 mapped CTE assets, gathered data from CTE contacts and businesses, and funded a 10-year strategic plan for career and technical education in the Staunton-Augusta-Waynesboro area. A Business Resources rack card was also developed and printed.
- Organized site characterization project in partnership with Shenandoah Valley localities and Draper Aden Associates to characterize 21 sites in the Valley. Augusta County sites included:
 - Martin
 - Argenbright
 - MEG
 - Greenville Property
 - Wilson Commerce Park
- Completion of the construction of sections 1 and 2 of Centerview Drive
- Completion of the initial trail loop of the Trails at Mill Place
- Completion of InterChange’s new 107,000 square foot facility in Mill Place Commerce Park (new home to Sumitomo Drive Technologies)

Other

- Headwaters Conservation District Dam Projects –Hearthstone Construction Award

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

Phone: (540) 245-5610

Fax: (540) 245-5621

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

County Administration

Mission:

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

Department Overview:

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

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

Strategic Goals and Objectives:

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

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$616,548	\$627,374	\$631,868	\$720,318	14.8%
Operating	115,804	115,700	122,645	124,000	7.2%
Total	\$732,352	\$743,074	\$754,513	\$844,318	13.6%

Service and Performance Measures:

Item	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Planned
Regular BOS Meetings	24	22	22	23
BOS Staff Briefings	11	11	11	11
BOS Work Sessions	2	2	1	2
Special Meetings (Fire/Rescue, etc.)	2	1	1	3
Joint Meetings (School & ACSA Board)	2	0	1	2
Events (Spring Clean-up, etc.)	2	2	2	2

Accomplishments:

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

- Juvenile Detention Home Board
- Regional ASAP Board
- Shared Services 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
- 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:

- Broadband – State Grant project-Arbor Hill tower, committee formed
- Building and Grounds consolidation-plan implementation
- Courthouse roof replacement
- Courthouse cupola painting and minor repairs
- Security improvements in Board meeting room

Planned Projects:

- Scholastic Way, Phase 4
- Fire/Rescue Strategic Plan
- Five Year Financial Plan
- Building and Grounds capital plan
- Consolidated garage
- Hearthstone Dam construction
- New courthouse complex

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

Human Resources

Mission:

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

Department Overview:

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

Strategic Goals and Objectives:

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

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$240,042	\$246,235	\$247,324	\$252,654	2.6%
Operating	22,006	28,889	29,899	28,889	0%
Total	\$262,048	\$275,124	\$277,223	\$281,553	2.3%

Service and Performance Measures:

	FY2017-2018 Actual	FY2018-2019 Planned	FY2019-2020 Expected
New Recruits	224	193	100
% of Turnover	27%	24%	12%
Employee Training Offered	4	6	6
# of Direct Deposits	768	780	800
% of Employees on Direct Deposit	93%	96%	99%

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.
- Continue to purchase wellness equipment with the Wellness Dollars offered through Aetna.
- Work closely with Department Heads/Constitutional Officers during transition periods.
- Work closely with the DSS Director/Jail Superintendent on personnel issues.
- Recruitment and hiring of new Fire Chief.

Contact Information:

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

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

Phone: (540) 245-5617

Fax: (540) 245-5175

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

County Attorney

Mission:

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

Department Overview:

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	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$232,581	\$234,355	\$265,753	\$351,313	49.9%
Operating	391,702	110,750	132,250	113,785	2.7%
Total	\$624,283	\$345,105	\$398,003	\$465,098	34.8%

**Increase in personnel due to the addition of another attorney.

Service and Performance Measures (per list of accomplishments):

Item	2018-2019
Court cases	13
Deeds and Easements	21
Legal Opinions	195
Ordinance Updates	26
FOIA Review	13

Accomplishments:

- Together with outside counsel, continued the defense of *McKee Foods Corporation v. County of Augusta, Virginia.*
- Together with outside counsel, continued the defense of *Hershey Chocolate of Virginia, Inc. v. County of Augusta.*
- Prosecuted eight 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 195 Legal requests which include:

- 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.

From January 1, 2018 until December 31, 2018, the County Attorney's Office received and completed 195 legal opinion requests. Many of these requests required additional follow-up legal research and reviews.

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

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
- 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
- Manage Board of Equalization scheduling and minutes

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$743,775	\$798,895	\$792,935	\$846,453	6%
Operating	94,641	98,015	107,852	108,230	10.4%
Total	\$838,416	\$896,910	\$900,787	\$954,683	6.4%

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

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Service and Performance Measures:

Item	2018 Actual	Item	2018 Actual
Business Licenses issued	5,137	Land Use applications processed	6,031
Vehicles assessed	107,535	Land Use parcels rolled back	101
New vehicles added	25,218	Real Estate parcels assessed	41,132
Old vehicles removed	20,055	Mapping changes worked	153
Returns processed through mail	2,981	Parcel transfers	2,751
State tax returns prepared	250	Assessment due to new construction	1,344
State estimated taxes filed	668		
Tax relief applications processed	915		
Veterans applications approved	157		

Accomplishments:

	2017	2018
Real Estate Assessed Tax	\$39,661,529	\$ 43,532,074
Personal Property Assessed Tax	\$16,495,565	\$ 17,202,095
Machinery & Tool Assessed Tax	\$ 4,203,284	\$ 4,325,257
Mobile Home Assessed Tax	\$ 202,628	\$ 232,092
Bank Franchise Tax	\$ 305,575	\$ 323,683
Business License Tax	\$ 3,596,772	\$ 4,111,683
Meals Tax	\$ 2,548,410	\$ 2,545,423
Lodging Tax	\$ 669,648	\$ 642,536
Utility License Tax	\$ 115,530	\$ 227,837
Utility Tax	\$ 2,047,838	\$ 2,097,483
Land Use Revalidation Fees	\$ 32,980	\$ 45,147
Land Use Rollback Tax	\$ 110,217	\$ 191,570
Mobile Home Titling Tax	\$ 114,513	\$ 125,412
Public Service	\$ 2,586,229	\$ 2,870,864
Audit Results	<u>\$ 388,027</u>	<u>\$ 587,641</u>
Revenue Generated	<u>\$ 73,08,745</u>	<u>\$ 79,060,797</u>

Contact Information:

Jean Shrewsbury, Commissioner of the Revenue

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

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

Fax: (540) 245-5179

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

Reassessment & Board of Equalization

Department Overview:

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

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

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

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

Advise taxpayers of the value assigned to their properties.

Provide an opportunity for property owners to appeal property value.

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

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

Make public advertisement of its meetings.

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

Correct any known duplication or omissions in the assessment roll.

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

Conduct its meeting in public.

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

Budget Summary:

Reassessment:

Item	FY2017 – 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Operating	\$365,463	\$249,400	\$331,200	\$0	-100%

Board of Equalization:

Item	FY2017 – 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Operating	\$0	\$4,800	\$5,800	\$3,500	-27.1%

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

Treasurer

Mission:

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

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

Department Overview:

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

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

The Treasurer also acts as a custodian for several other regional and state business funds, which includes maintaining all records, accounting for the investment of funds and the reporting of fund revenues and expenditures. These accounts include Valley ASAP, both Staunton & Lexington offices, and all online credit card revenue, Middle River Regional Jail Authority, and Valley Children's Center and all funds through their online donations. Currently the Treasurer's office is responsible for the safety of all these funds. Our office oversees the balancing of approximately thirty or more accounts. Among other activities, these duties include managing the county investments and adhering to its policy for the locality; arranging for banking services and new accounts as needed, processing retiree ach payments each month for the school board and county personnel and revising all retiree banking information on an annual basis, currently 82 retirees and health savings ach payments for personnel; forecasting all cash receipts and expenditures to meet the county's needs on a weekly and monthly basis. Wiring funds to meet county obligations for school debt payments several times a year; maximizing investments not needed to meet current expenditures; working with external brokers, vendors and the banking community; and seeking new opportunities for investments and reporting all investment activities.

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

Strategic Goals and Objectives:

- Keep current funding of all full time positions with a request for part time personal during our busiest tax collection deadlines.
- 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 which has been in effect since the end of November 2016, to generate more collections and added convenience.

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$445,250	\$461,260	\$450,015	\$475,910	3.2%
Operating	83,231	84,600	88,386	87,700	3.7%
Total	\$528,481	\$545,860	\$538,401	\$563,610	3.3%

Service and Performance Measures:

Item	FY2018 – 2019 Actual	FY2019 – 2020 Planned
Real Estate Tax Bills Mailed	80667	81049
Personal Property Tax Bills Mailed	68297	73524
Delinquent Notices Mailed	12851	14699
DMV Stops Issued	2	2382
Liens; (bank, wage, 3 rd party)	3801	4358
Dog Tags Issued	6165	7219

Accomplishments:

- Maintained office accreditation from Treasurer’s Association of Virginia.
- Continued money savings to locality with one full time position not filled.
- We have 6 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.

Contact Information:

Richard T. Homes, Treasurer

Location: Augusta County Government Center
 Treasurer's Office
 18 Government Center Lane

P.O. Box 590
Verona, VA 24482

Phone: (540) 245-5660

Fax: (540) 245-5663

Email: treasurer@co.augusta.va.us

Finance

Mission:

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

Department Overview:

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

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

Strategic Goals and Objectives:

- Continue working towards the VGFOA Certificate (Finance Director and Accounting Specialist)
- Assist with the completion of 5 year Operating and Capital financial plan
- Continue working towards cleaning up remaining outstanding accounts receivable from Intermedix for Revenue Recovery.
- Obtain VCA And VCO certification for new purchasing assistant.
- Research new GASB Standards and implement as needed
- Assist with documentation and reporting of Jail Mental Health Pilot grant with Middle River Regional Jail
- Review and update Procurement Manual

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$383,236	\$443,502	\$384,446	\$394,117	-11.1%
Operating	18,621	26,518	20,480	21,265	-19.8%
Total	\$401,857	\$470,020	\$404,926	\$415,382	-11.6%

***Change in personnel figures are due moving Revenue Recovery in house billing costs to Fund 15.

Service and Performance Measures:

Item	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Expected
Purchase Orders	386	494	500
Special Projects	5	5	5
Number of AP Transactions	6,935	7,244	7,300
Number of ACH Transactions	4,863	4,971	5,000
Number of Checks Printed	25,184	25,126	25,300
Journal Entries	271	350	350
Solicitations issued	7	8	15
Contract Administration	8	8	20
eVA Orders	11	n/a	15
GFOA Certificate (audit and budget)	1	1(Budget pending)	2

***Special projects include: Mill Place Walking Trail, Centerview Drive, Courthouse roof replacement, Hearthstone Dam, and Courthouse complex

Accomplishments:

- Revenue Recovery Billing Specialist received certification in Ambulance Coding through NAAC
- Transitioned revenue recovery from third party billing to in house billing.
- Implemented new Uniform Guidance requirements for the FY18 audit, related to OPEB reporting.
- Trained new personnel to include, coding specialist for Revenue Recovery and new purchasing assistant.

Contact Information:

Misty Cook, Finance Director

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

Phone: (540) 245-5741

Fax: (540) 245-5742

Email: ca@co.augusta.va.us

Information Technology

Mission:

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

Objectives:

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

Department Overview:

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

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

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

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

- Fishersville Treatment Plant
- Maintenance
- Library- Fishersville/Churchville
- Registrar
- Social Services
- USDA

Strategic Goals and Objectives:

- Upgrade ECC Switches
- Upgrade Laserfiche
- Explore 400 replacement
- Continued Shared Services
- Continuing progressing with DRP
- Policies
- Documentation
- Cross-Training
- Update Job Descriptions and Job Ladders
- Upgrade VEAM (Virtual Server Backup Software)
- Upgrade storage
- Solution for old IIS server, FTP and Plan Review
- Increase Map Types on GIS website
- Technology renewal for FR in 2019, re: Toughbook and desktop computers that were replaced in the first half of 2014.
- To migrate the FR RAMOB physical server to the virtual environment and rename it more accurately as Fire Rescue, dropping the defunct RAMOB reference.
- To complete the Data Center Closet rack reorg and the replacement of 4510 switches
- To complete the proposed 10 GB fiber link to Service Authority
- To upgrade switches throughout the GC as needed
- To continue to apply network changes so as to improve throughput and security
- Get our County GIS compliant with requirements for NG-911
- Upgrade the NetMotion and 2FA servers to the latest versions
- Replace Sheriff's Department MDT's with Windows 10
- PC upgrades to Windows 10
- Volume licensing and imaging deployment

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$512,808	\$ 519,235	\$523,143	\$ 540,084	4.0%
Operating	207,584	229,689	270,432	242,254	5.5%
Total	\$720,392	\$748,924	\$ 793,575	\$782,338	4.5%

***Change in personnel figures are due to merit and cost of living allocation. Change in operating due to change over in telephone service providers and the purchase of ADA Compliance and auditor recommended software.

Service and Performance Measures:

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

Accomplishments:

- **Upgraded network core to Cisco Catalyst 9300 switch stack**
- **ECC Motorola/Ceragon Netmaster project**
 - **Allows Donna and Anthony to assess health of new radio network from their computers by linking the new Motorola radio network to the GC's.**
- **MRRJ/GTL Lookup Server project**
 - **Allows Lookup Server in DMZ to communicate with MRRJ database server, providing lookup services to the public.**
- **Command Bus Cradlepoint/Satellite Internet redesign**
 - **Completely redesigned Command Bus network, eliminating several outdated network components.**
 - **Increased internet access speeds by 10+ fold via Verizon Wireless access**
 - **Installed Cradlepoint cellular router to connect Command Bus to internet via Verizon wireless or satellite internet depending on signal strength of each service at bus command post location**
- **Migrated Social Services (SS) to our network**
 - **General Internet access through GC ISP; state SS and DMV access through SS routed state network connection**
 - **Social Services went from a 6 Mbps internet connection to 200 Mbps.**
- **Internal camera system restricted to specific computers**
- **Comcast ISP Migration**
 - **New Public IP address range applied to firewall**
 - **CWA, SA, and GC switch-like ENS circuit**
 - **Eliminated router and firewall at CWA**
- **Connected new Verizon eFemto units to network**
- **Began IT data center closet redesign for 2019**
- **Improve network performance/security**
 - **Implemented Syslog server**
 - **Implemented FTP server to record all switch configuration changes**
 - **Implemented Radius authentication for switch logins rather than generic admin**
 - **Continued the editing and updating of firewall and switch configurations to best meet our networking needs**
- **Assisted Finance and FR with migration to new billing company**
 - **Resolved CAD Zip Code/GNIS code data consistency problem**
 - **Tested Panasonic's new CF-20 (replaces the CF-19 product)**
 - **Assisted FR in selecting CF-20 mount and locating mount in rear of ambulance, vs previous front cab area**
- **Assisted FR and ECC with developing AVL for Ambulance project budget**
- **Assisted FR and Verona volunteers with implementing Active 911 for Verona volunteers with Service Authority hydrant data.**
- **VCIN Upgrade for ECC, Sheriff, CWA and MRRJ**

- **Maintaining PCI compliance for Parks and Rec and the Treasurer's Office.**
- **Assisting with the Evidence Room Camera Project.**
- **Continuing work on the LPR project.**
- **User training started for the county.**
- **Monitoring the Audit software for any suspicious activity.**
- **Security patching of software with the KBOX**
- **Census-LUCA submission**
- **New UPS installation**
- **New PDU installation**

Immediate Goals; Upgrade ECC core switches and separate. Network Closet Reorganization.

Contact Information:

Jackie Zetwick, Director of Information Technology

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

Phone: (540) 245-5400

Fax: (540) 245-5056

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

Board of Elections

Mission:

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

Department overview:

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

Strategic Goals & Objectives:

- Promote the integrity of the electoral process by voter outreach
- Provide refresher training of the New Optical Scan Voting Equipment to Officer of Elections and Voters
- Provide in-depth Pollpad Training to Officers of Election
- Produce a General Election founded by integrity and accuracy
- Hold a 2020 Presidential Primary and potentially a June 2020 primary with integrity and accuracy
- Continue to train the Voting Equipment Manager and Chief Assistant Registrar on voting equipment and pollpad coding, testing and deploying process
- Continue to train the Chief Assistant Registrar in every aspect of the office
- Train Officers of Election on election laws, voting equipment, forms and procedures prior to each election
- Complete scanning all voter records into VERIS (Virginia Election and Registration System)

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$144,774	\$159,820	\$161,073	\$165,086	3.3%
Operating	152,313	161,853	181,669	201,624	24.6%
Total	\$297,087	\$321,673	\$342,742	\$366,710	14%

***Personnel increases are due to an increase in part-time wages and compensation of election officials.

Service and Performance Measures:

Item	FY2018-2019 Planned	FY2018-2019 Actual	FY2019-FY2020 Estimated
Registered Voters	49,500	49,015 (as of 1/9/19)	50,000
Elections Held	2	3	3
Polling Places	26	26	26
Officers of Election	160	179	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 Pollpad equipment
- Trained office personnel as well as Officer of Elections on the new Optical Scan and Pollpad equipment
- Held several open houses to inform the public on the use of the new Optical Scan equipment
- AS OF 12/31/18 processed 5,723 Virginia Voter Registration Applications; deleted 49 felons, 408 deceased, 3 mentally incapacitated voters, and transferred out 1767. Submitted 151 notices to other states of their voters moving and registering in Virginia.

Contact Information:

Constance I. Messick, General Registrar
Robin L. Moyers, Chief Assistant Registrar

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

Phone: (540) 245-5656

Fax: (540) 245-5037

Augusta County

Fiscal Year 2019-2020

Departmental Budgets by Function

Judicial Administration

Department	FY2017- 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Circuit Court	\$176,181	\$189,065	\$185,057	\$172,942	-9%
General District Court	10,750	7,300	7,500	7,500	3%
Magistrate	4,140	3,936	5,320	3,596	-9%
Clerk of the Circuit Court	876,918	960,390	858,292	941,259	-2%
Commonwealth Attorney	1,069,434	1,109,810	1,094,797	1,122,649	1%
Total Judicial Administration	\$2,137,423	\$2,270,501	\$2,150,966	\$2,247,946	-1%

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	FY2017 - 2018 Expenditures	FY2018 – 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$165,930	\$176,615	\$171,607	\$160,992	-8.8%
Operating	10,251	12,450	13,450	11,950	-4%
Total	\$176,181	\$189,065	\$185,057	\$172,942	-8.5%

***Change in personnel costs are due to staff retirement.

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

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$10,750	\$7,300	\$7,500	\$7,500	2.7%

Service and Performance Measures:

Item	FY2017-2018 Actual	FY2018-2019 Estimated
Civil Cases	2,547	3,000
Criminal Cases	2,794	3,000
Traffic Cases	13,494	14,000

Accomplishments:

- Continued enhancements on E-summons with Augusta County Sheriff's Office
- From January 1, 2018 to December 31, 2018 this department collected over \$634,978.24 in fines and fees for Augusta County alone
- Implementing the GCMS program for data entry and fine collections (per Supreme Court-all GD courts should have the new system by the end of 2019)
- Employees continue to provide outstanding service to the public as well as other agencies while remaining understaffed. According to the latest staffing study model we are operating at 90% staff (currently have 6 employees-according to staffing study, we should have 6.6)

Contact Information:**Christy Hostetter, Clerk of Court**

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

Phone: (540) 245-5300**Fax: (540) 245-5365****E-mail: chostetter@vacourts.gov**

Office of the Magistrate Region II, 25th Judicial District

Department Overview:

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

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

Per a 1993 court order, *“funding for the operation of the office of the Chief Magistrate is by contribution of the various jurisdictions within the 25th Judicial District collectively,”* to be administered by Augusta County. The 25th Judicial District is comprises 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	FY 2017-2018 Expenditures	FY 2018-2019 Adopted	FY 2018-2019 Revised	FY 2019-2010 Recommended	% Change from FY2019
Operating	\$4,140	\$3,936	\$5,320	\$3,596	-8.6%

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: rwhilhelm@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. We also employ part-time staff.

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

- making a copy of an historic will or other document
- issuing a concealed weapon permit
- issuing a marriage license
- probating a will
- recording a deed
- working criminal courtroom cases/jury trials
- working civil jury trials
- issuing juror summons
- Grand Jury Process every other month
- working with pro se litigants
- taking in payments from defendants for fines and costs
- assisting the public in researching records
- preparing criminal court orders
- recording judgments, 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 (July 17-June 18) was 4599. In addition to initial filings there were civil/criminal cases which were concluded during the fiscal year (July 17-June 18) totaling 4463.**
- The clerk's office also serves as an information source for county citizens who have general legal and governmental questions, receiving more phone inquiries than any other county office.

The clerks' office provides and maintains an electronic search capability to view all record room and court documents. These records include deed and will records from 1745 to the present and are available in the office or on-line through a secure remote access to individuals and businesses, for a fee, at <http://www.augustaland.org>. Court records, from 1986 to the present, are also available on-line at www.courts.state.va.us/courts/circuit/Augusta/home.html. We offer e-filing of civil cases and e-recording of land records.

The Clerks' office collects fines, costs, taxes, and fees for both the Commonwealth of Virginia and the County of Augusta. Last fiscal year ending June 30, 2018, the office receipted \$5,561,080.73. Revenues and excess fees collected for Augusta County were \$883,868.61.

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 \$611,895.23 in grant funds with an additional \$20,000 anticipated in FY19/20)**

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$782,951	\$813,765	\$763,895	\$809,334	-0.5%
Operating	93,967	146,625	94,397	131,925	-10.0%
Total	\$876,918	\$960,390	\$858,292	\$941,259	-2.0%

***Change in operating is due to a decrease in State Library Grants

Service and Performance Measures:

Item	FY2018-2019 (Actual)	FY2019-2020 (Planned)
Criminal Cases Commenced	1588 *	2000
Civil Cases Commenced	876 *	1000
Wills/Estates Initiated	576 *	600
Judgments	2678	2740
Deeds Recorded	9991	10000
Financing Statements	148	150
Marriage Licenses	334	350
Notaries Qualified	170	180
Game Licenses	45	60
Concealed Handgun Permits	2135	2200
Passports	Ceased accepting passports 9/2016	
Restitution checks written**	904	1000
Juries Impanelled	8 (1 was 3-day)	10
Tradenames	361	380
Civil/CHPs *	3011	3500

**Total amount of Restitution owed to victims is monitored by our Clerk’s Office - \$2,101,829.26 (as of 12/31/18)

*CR cases with dispositions – 1554; Civil cases with dispositions 761; Wills do not include inventory/settlement filings

Accomplishments:

- Restoration of historical records through grants from the LVA and other funding totaling over \$611,895.23.

- Restoration of chancery records for the period 1802 through 1902 through LVA grants and federal funds. The end result of these restorations has provided online access for the public through the Library of Virginia website to these records.
- The scanning and formatting of all plats recorded in the Circuit Court Clerk's Office beginning in 1745 to the present. We are one of the few Courts in the 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.
- Seven deputy clerks attained the Master Circuit Court Deputy Clerk
- Began e-filing of civil cases in July 2016
- Began e-recording of land records in January 2017
- Effective January 8, 2018 criminal payments may be made online
- Created a Clerk's Office website within the Augusta County Website
- Began accepting electronic filings from the Augusta County District Courts (preliminary hearings, etc.)

IN ADDITION TO THE ABOVE REVENUES AND EXCESS FEES DESCRIBED ON THE SEPARATE REVENUE REPORT, THE CLERK'S OFFICE IS RESOURCEFUL IN FUNDING ITS OPERATION WITHOUT RELYING ON THE LOCALITY'S FUNDING IN THE FOLLOWING WAYS:

1)PART-TIME SALARY REIMBURSEMENT FROM NON-REVERTING CLERK'S FEES

2)TECHNOLOGY TRUST FUND (provides funding for all technological aspects of the land record division of the office)

3)NON-REVERTING CLERK'S FEES FROM SECURE REMOTE ACCESS, OFFICER OF THE COURT REMOTE ACCESS, CREDIT CARD FEES ARE USED TO PURCHASE ALL TECHNOLOGICAL EQUIPMENT NEEDED FOR THE OPERATION OF THE OFFICE, LABOR OF RUNNING AND COST OF CAT 6 CABLING.

4)MACHINE RECORDING FEES: FROM THIS FUND WE HAVE BEEN ABLE TO PROVIDE UP TO DATE RECORDING EQUIPMENT, VIDEO EQUIPMENT (SMALL COURTROOM) AND A NEW SOUND SYSTEM IN THE TWO COURTROOMS. WE PAY FOR OUR ANNUAL MAINTENANCE CONTRACT FOR THE RECORDING EQUIPMENT FROM THIS FUND.

5) COURT REPORTER FEES WHICH COVERS SALARY/BENEFIT PACKAGE OF CHIEF DEPUTY CLERK AND SUPPLEMENTS FOR THREE ADDITIONAL DEPUTY CLERKS

THE CLERK'S OFFICE IS REQUIRED EVERY SIX MONTHS TO EVALUATE THE PURCHASES MADE, UPCOMING NEEDS AND IF THERE IS EXCESS FUNDS THAT WILL NOT BE USED, THE FUNDS ARE TO BE TURNED OVER TO THE STATE. CURRENTLY WE HAVE APPROXIMATELY \$13,820 AND PLAN TO USE THIS FOR POSSIBLE VIDEO EQUIPMENT IN THE LARGE COURTROOM.

IT MUST BE NOTED THAT THE LINE ITEM BUDGET AMOUNTS LISTED BELOW FOR THE CLERK'S OFFICE DOES NOT REFLECT REIMBURSEMENT TO THE COUNTY FROM CLERK'S OFFICE REVENUE SOURCES:

021060-6002 – TECHNOLOGY MAINTENANCE (COPY REIMBURSEMENT) \$45,000

021060-6014 - STATE LIBRARY GRANT - \$30,000

021060-9999 – TECHNOLOGY TRUST FUND - 40,000

021060-1100 - SALARIES AND WAGES - \$578,070 PLUS FICA, ETC.

OFFSET BY COMPENSATION BOARD SALARY REIMBURSEMENT

021060-1300 – PART TIME WAGES - \$34,945

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 4th Monday of January, March, May, July, September and November. Due to the Court's significant criminal caseload, Augusta County Circuit Court now requires a Grand Jury convene every other month. Within the January and July terms, the same Grand Jurors meet twice.
- Cases set by praecipe received by clerk 7-28 days prior to Motion Day.
- Court convenes 9:30 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

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. W. Chapman Goodwin****
- **Hon. Anita Filson**
- **Hon. Charles L. Ricketts, III ***

* Chief Judge

** Presiding Judge

Commonwealth's Attorney

Department Mission

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

Department Overview

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

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

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

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$861,963	\$902,575	\$882,546	\$914,209	1.3%
Operating	207,471	207,235	212,251	208,440	0.6%
Total	\$1,069,434	\$1,109,810	\$1,094,797	\$1,122,649	1.2%

Service and Performance Measures:

2017 # of Case Dispositions:

Case Category	# of Case Dispositions	# of Hearings ¹
Criminal (Felony/Misdemeanor)- District Court	4,748	7,315
Criminal (Felony/Misdemeanor)- J&DR Court	665	1,535
Juvenile Delinquency (Felony/Misdemeanor)-J&DR Court	190	565
CHINS/Truancy-J&DR Court	79	237
Criminal (Felony)-Circuit Court	1,321	3,981
Criminal (Misdemeanor & Other Criminal Related)- Circuit Court	157	471

Caseload Statistics have not been fully compiled for 2018, but tracking the numbers that are in, our caseloads increased significantly from 2017 to 2018. For example, as of November 2018, we have far surpassed the total number of case dispositions from 2017 in Circuit Court. The statistics as of November 2018 reflect a caseload increase of nearly 20 percent. As of November 2018, we have also already surpassed the total number of case dispositions from 2017 in General District Court. And as of October 2018 we had nearly matched the total number of case dispositions from 2017 and in some categories already surpassed the number of hearings in J&DR Court.

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

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 2019-2020
Departmental Budgets by Function
Public Safety**

Department	FY2017- 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Sheriff	\$ 6,472,240	\$6,856,303	\$6,965,789	\$7,294,085	6%
Emergency Communication Center	1,697,995	1,807,731	1,737,817	2,027,943	12%
Fire Department	6,189,635	7,565,118	7,221,652	7,749,498	2%
Emergency Services- Volunteer	1,878,907	2,078,274	2,086,059	2,081,836	0%
Fire & EMS Training	306,539	346,405	351,353	435,576	26%
SAFER	1,070,929	0	0	0	
Juvenile & Domestic Relations Court	13,489	18,100	22,060	19,460	8%
Court Services	3,308	3,125	3,375	3,120	0%
Juvenile & Probation	2,126,130	1,788,550	2,801,592	2,071,417	16%
Building Inspection*	387,822	395,140	396,675	404,672	2%
Animal Control	430,853	437,045	445,283	441,886	1%
Total Public Safety	20,577,847	\$21,295,791	\$22,031,655	\$22,529,493	6%

*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 79 sworn deputies. Those 74 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, Information and Technology Coordinator, an Office Manager and seven services support personnel.

Patrol Division

The Patrol Division is the backbone of the Department's traffic enforcement efforts and with 38 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 and Patrol Shifts are assisted by the Power Shift at peak busy hours. Patrol shifts are commanded by First Sergeants. The Division is commanded by Lieutenant Gary Taylor and in 2018 the Division completed 3,828 Crime Incident Reports, they made 3,294 arrests and wrote 5,809 traffic summonses.

Court Services Division

The Augusta County Sheriff's Office Court Services Division currently consists of First Sergeant Jerry Shifflett and 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 2018, the Division screened 78,624 court complex visitors and served 4,280 total civil papers. They also completed 280 jail transports, and they handled 1,548 inmates. Additionally, the Court Security Division made 50 arrests, processed 23 individuals, and conducted 49 security escorts to parking areas.

Total Days in session:

Circuit Court – 275
Juvenile and Domestic Relations – 243
General District Court – 160

Civil Process Division

The Augusta County Sheriff's Office Civil Process Division consists of Cpl. Jeff Dietz and 3 fulltime deputies. In 2018 the Civil Process Division served 22,923 pieces of civil process of all types. The civil division answered 779 calls for service in 2018. Of the 779 calls for service answered, they were primary responders on 468 calls.

Investigative Division

The Augusta County Sheriff's Office Criminal Investigations Division is commanded by Lt. Caleb Spence and consists of a Sergeant and five investigators in General Investigations. Investigators are on call for all manner of criminal

investigations and in 2018, they wrote 367 initial reports and handled 504 assigned cases. Additionally Investigators responded to 911 calls on 662 occasions, and backed up other deputies 337 times in 2018.

Investigators fielded numerous interagency referrals in 2018:

Child Protective Services Referrals: 131

Adult Protective Services Referrals: 132

Support Services

In 2018, our agency processed over 90 post-arrest DNA samples and 1,840 concealed weapons permit applications and renewals. Additionally, 176 citizens were fingerprinted for employment and background checks. We also processed 186 rescue volunteers and individuals for the Fire Department and local EMS services.

School Resource Division

The Augusta County Sheriff’s Office School Resource Division is commanded by Sgt. James Snyder and he oversees four School Resource Officers. 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 2018, the School Resource Division completed 174 crime incident reports.

Warrant Squad

The Augusta County Sheriff’s Office implemented a Warrant Squad in 2018; the unit consists of a Sergeant and three deputies. During 2018, this unit served 1602 arrest warrants (458 custodial arrests) and served 303 Protective Orders. The unit also completed 70 prisoner transports, and completed 44 crime incident reports. In 2018, the warrant squad generated 1,212 total calls for service, and backed up other deputies on 457 occasions.

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	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$5,438,880	\$5,749,302	\$5,798,452	\$6,082,900	5.8%
Operating	1,033,360	1,107,001	1,167,337	1,136,185	2.6%
Total	\$6,472,240	\$6,856,303	\$6,965,789	\$7,219,085	5.3%

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

Service and Performance Measures:

Item	2016	2017	2018
Civil Process Served	20,297	22,238	22,923
Total Crime Incident Reports	3,465	3,846	3,828
Criminal Warrants Served	4,343	3,668	4,896
Protective Orders Served	1,336	1,145	1,351
Child Protective Orders Served	265	408	351
Capias Served	1,379	1,472	1,820
Emergency Custody Orders	165	192	193
Temporary Detention Orders	182	278	226
Juvenile Detention Orders	31	23	41
Criminal Summons	254	242	411
Traffic Charges	3,147	5,717	5,809
DUI Arrests	53	53	52

Accomplishments:

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

Contact Information:

Donald L. Smith, Sheriff

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

Phone: (540) 245-5333

Fax: (540) 245-5330

Emergency Communications Center

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

The operational component for Augusta ECC consists of Public Safety Dispatchers, Part time Public Safety Dispatchers, 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 **129,533** 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 deployment of Next Generation 9-1-1. Augusta ECC will have to migrate to NG-911 using IP circuits with associated caller location data by December 2020.
- Working regionally with Staunton and Waynesboro to enhance the radio communications in Augusta County. Upgrade the core for the radio communications system and move toward a digital platform
- Maintain Emergency Notification system.
- Continue to find grants that are available to obtain revenue or funding to help purchase equipment for our center and for the county.
- Continue to work on staff development: training program, dispatcher testing, employee appreciation and career development
- Continue using the Emergency Medical Dispatch (EMD) program
- Maintain our quality assurance program: to review randomly selected calls and evaluate the times and way the call was processed, to better serve the citizens and the units in the field.
- Respond to citizens needs in the most effective manner possible

- Maintain a workable budget.
- Focus on disaster preparedness and the overall Augusta County Emergency Plan
- Continue to work with agencies and committees to update the Regional Emergency Operations and Action Plans. Continue to update the regional All-Hazards Mitigation Plan, Regional Emergency Operational Plan and the Sara Title III plan.
- Assist all fire, rescue and law enforcement agencies
- Public education and informing the community with programs concerning the 9-1-1 system
- Continue to maintain a working relationship with neighboring Communications Centers, Smart Traffic Center and Virginia State Police
- Working with the individual county departments and agencies to develop a government center emergency evacuation plan and security threat assessment pre-planning
- Maintain and service our IFLOWS rain and stream gauges throughout the county
- Maintain alarm registration and billing.
- Developing regional active shooter protocol.

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$1,119,081	\$1,164,021	\$1,094,107	\$1,356,028	16.5%
Operating	578,914	643,710	643,710	671,915	4.4%
Total	\$1,697,995	\$1,807,731	\$1,737,817	\$2,063,927	12.2%

*** Changes in personnel are due to the addition of two new dispatcher positions and a personnel retention plan due to continued staffing issues.

Service and Performance Measures:

	FY2014-2015 Actual	FY2015-2016 Actual	FY2017-2018 Actual
Total calls for service: Fire	5828	7259	7699
Total calls for service: Rescue	10076	10963	11112
Total calls for service: Law Enforcement	50270	56910	60790
Emergency medical dispatch calls	234	277	281
Processing incidents	83468	81854	91797
Processing calls for service (call taking)	66174	66018	69128
Work performance: time call received until finished	1.38	1.57	2:01
Total calls for Alarms	1716	1916	2185

Accomplishments:

- Acquired revenue from Virginia Wireless E-911 Services Board for the amount of **\$161,713** to support our needs and training for wireless calls.
- Revenue for wireless monies calculated for the next (4) years by percentage and formula = **\$233,345**
- Maintained the Mobile Command Bus and assisted with incidents throughout the year to include searches for missing persons and Sheriff's Department incidents.
- Acquired microwave licenses from FCC for the all the tower sites.
- Obtained grant for the amount of **\$ 14,882** for Emergency Management
- Obtained grant from the VITA Wireless Board in the amount of **\$2,000** for training.
- Helped maintained the alarm ordinance with increased annual revenue of **\$6950**.
- Narrow-banded the public safety radio systems and added microwave system.
- Assisted with the upgrade of the UPS (Uninterrupted Power Supply) and PDU (power distribution unit).
- Assisting with the upgrade and purchase of the County's generator.
- Updated and adopted the Regional Emergency Operations Plan, Regional All-Hazards Plan with Staunton, Waynesboro and Augusta County, and Shenandoah Valley Airport SOG plan
- Working to establish interoperability communications on Afton Mountain, Rt. 250 and the Parkway.
- Emergency Management: Restoration Hearthstone Dam, maintaining IFLOWS sites, managing emergency events by assigning resources working with region, sending notifications, local situational reports, emergency preparedness (developing emergency operational plans), sheltering, evacuations and filing reimbursement paperwork with State and Federal agencies.
- ECC is working with staff to develop succession planning
- Maintained a staff on-call procedure for ECC schedule coverage due to shortage of staff.
- Participated full drill at the Shenandoah Valley Airport and table top drill active shooter exercise at Blue Ridge Community College.

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

Ice Storm on 02/15/18 processed over 1100 calls

Hurricane Florence September 8- 2, 2018

Hurricane Michael October 2018

EAP Drill will be held on Tuesday, February 13, 2018 at 9:30 am.

(4) Searches

(24) Working Structure Fires

(19) Gunshots wounds

(45) Deaths

(253) Suicide and Attempts

(299) Structure Fires

(467) Unresponsive patients

(4267) Motor Vehicle Crashes includes Police, Fire and EMS responses

(367) Traumatic Events: Falls, Industrial, Sports Injuries, Amputations, Farming & ATV crashes

Contact Information:

Donna J. Good, ECC Director and Emergency Management Coordinator

Anthony Ramsey, Operations Manager and Deputy Emergency Management Coordinator

Location: Augusta County Government Center

Emergency Communications Center

18 Government Center Lane

P.O. Box 590

Verona, VA 24482

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

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

abramsey@co.augusta.va.us

Fire-Rescue (Career, Volunteer, Training)

Mission:

“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:

- Set the example for both internal and external customers by exemplifying our Mission, Vision and Values, and work toward our common goals. One team-one mission.
- To provide highest quality all hazards emergency services to Augusta County citizens and visitors by working collectively with our internal and external stakeholders.
- To ensure the safety of our first responders through the implementation of best practices and industry standards.
- Develop and implement strategic planning to evaluate current and future infrastructure needs
- Implementation of critical infrastructure replacement plans.
- Promote professional development and training opportunities for all personnel, career and volunteer with regard to all aspects of Fire and EMS.
- Address Recruitment and Retention by implementing a programs that allow growth in our department along with external partners to increase awareness and increase the pool of possible employees.

Budget Summary:

Career Budget 32010:

Item	FY2017-2018 Expenditures	FY2018-2019 Adopted	FY2018-2019 Revised	FY2019-2020 Recommended	% Change From FY2019
Personnel	\$5,522,598	\$6,813,048	\$6,462,182	\$6,930,682	1.7%
Operating	667,037	752,070	759,470	818,816	8.9%
Total	\$6,189,635	\$7,565,118	\$7,221,652	\$7,749,498	2.4%

Volunteer Budget 32020:

Item	FY2017-2018 Expenditures	FY2018-2019 Adopted	FY2018-2019 Revised	FY2019-2020 Recommended	% Change From FY2019
Operating	\$1,878,907	\$2,078,274	\$2,086,059	\$2,081,836	0.2%

***Volunteer budget includes a 2% on base increase for all agencies.

Training Budget 32030:

Item	FY2017-2018 Expenditures	FY2018-2019 Adopted	FY2018-2019 Revised	FY2019-2020 Recommended	% Change From FY2019
Personnel	\$207,757	\$248,485	\$250,096	\$328,903	32.4%
Operating	98,782	97,920	101,257	106,673	8.9%
Total	\$306,539	\$346,405	\$351,353	\$435,576	25.7%

*Changes in personnel and operating due to the addition of an ALS instructor position.

Budget Highlights:

- Additional training positions to meet the demand of a growing department struggling to keep staffing needs and training requirements.
- Additional budget position for all of Fire-Rescue, this position to help with a multitude of items that is shared between administration staff.
- Target Solutions and Station Check Pro software funding is a must, with the growing needs and requirements of the Commonwealth, it is vital to perform and document training and maintenance records.
- Furniture & Fixtures increased to allow for the replacement of appliances at our four stations along with recliners for the stations and bedding supplies.
- Volunteer budget includes 2% increase on base contribution for fire departments and an increase in insurance coverage for the volunteer fire and rescue members.

Service and Performance Measures:

Item	Calendar Year 2018 Actual
Fire Department Emergency Dispatches	8,440
Rescue Squad Emergency Dispatches	11,556
Calls Turned Over to Next Due Agencies	755
Volunteer Personnel	645
Career Personnel	105

Accomplishments:

- Fire and EMS apparatus replacement plans were developed

- Submitted for AFG and RSAF grants
- Successfully completed a pilot program - Firefighter Recruit School
- Focus on cancer prevention and awareness
- Programs – Operation Warm (Coats) and Toys for Tots for area school children
- Smoke Alarm Installations
- Appreciation Dinners for the volunteer agencies
- Implemented and put in service MSA Self Contained Breathing Apparatus (SCBA), training division completed the in service training
- County-based ambulances transported 4,591 patients to area hospitals

Contact Information:

David Nichols, Fire-Rescue Chief

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

Phone: (540) 245-5624

Fax: (540) 245-5356

Juvenile and Domestic Relations District Court

Department Overview:

The juvenile and domestic relations district court handles cases involving:

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

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

The Juvenile and Domestic Relations District Court serve two separate localities- the County of Augusta and the City of Staunton. One clerk serves both localities and four Judges. Currently the Honorable Linda S. Jones is the resident judge, and presides five days a week. The Honorable Correy Smith presides each Wednesday and Friday and half days on the 1st, 3rd, and 5th Monday of each month. The Honorable Laura Dascher presently serves as Chief Judge. The 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	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$13,489	\$18,100	\$22,060	\$19,460	7.5%

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

Service and Performance Measures:

Item-Staunton/Augusta J&D Court	CY2018
Juvenile Cases (new filings)	3634
Adult Cases (new filings)	2883
Hearings Held	14,993

Accomplishments:

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

Contact Information:

Teresa L. Smith, Clerk

Location: Staunton/Augusta County J&DR Court
6 E. Johnson St. 1st. Fl.
Staunton, VA 24401

Phone: (540) 245-5306 ext. 115

Fax: (540) 245-5349

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

25TH District J&DR Court Services

Mission:

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

Department Overview:

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

The current programs are:

- Intake
- Background Reports
- Probation Supervision
- Parole Supervision

Strategic Goals and Objectives:

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

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$3,308	\$3,125	\$3,375	\$3,120	-0.2%

Contact Information:

Saundra D. Crawford, Director

Location: 25th District Court Service Unit

6 East Johnson St., 3rd Floor

Staunton, VA 24402

Phone: (540) 245-5315 x 123

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

Juvenile & Probation

Department Overview:

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

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

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

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

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

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$2,126,130	\$1,788,550	\$2,801,592	\$2,071,417	15.8%

***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	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$177,327	\$178,050	\$179,945	\$182,491	2.5%
Operating	\$253,526	\$258,995	\$265,338	\$259,395	0.2%
Total	\$430,853	\$437,045	\$445,283	\$441,886	1.1%

Service and Performance Measures:

Item	2016 Actual	2017 Actual	2018 Actual
Total Calls Received	2781	2510	2737
After-Hours Calls Received	277	261	314
Animals Received – surrenders, strays, seized (dogs & Cats)	503	424	425
Educational Events	n/a	2	2
Court Cases (Cruelty, dangerous dogs, etc.)	19	15	30
Registered Dangerous Dogs	0	2	1
Livestock Claims	0	\$700	0
Kennel Inspections	13	15	23
Running at Large Violations	390	281	292
No County License Violations	385	267	291
No Rabies Vaccinations	385	285	291
Total Civil Summons Issued	584	500	539

Criminal Summons Issued	75	51	54
Number of people charged fees	129	119	122
Fines Collected for RAL	\$1,425	\$1,575	\$1,300
Fees Collected for No Tags	\$1,090	\$1,030	\$1,050
Fees Collected for Pick-Up	\$3,040	\$2,640	\$2,760
Fees Collected for Impoundment	\$3,970	\$3,505	\$3,545

Accomplishments:

- Received Virginia Animal Control Association’s Outstanding Agency of the Year for 2017.
- Attended the Sheriff’s Office Donuts with Deputies and National Night Out.
- 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	2016	2017	2018
# Dog Tags Sold	6449	4325	4969
# Kennel Tags Sold*	89	92	90
Dog/Kennel Tag - Revenue	\$57,095	\$52,602	\$51,611
Dog Tag Violations - Revenue	\$22,669	\$17,676	\$16,391
Total Revenue	\$79,464	\$70,278	\$68,002

*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.
- Assists the Sheriff’s Office as needed on animal related events.
- Officers complete semi-annual gun qualification with the Augusta County Sheriff’s Office.
- Continue to wear ballistic vests.
- Complete annual surveys as required by the Virginia.
- Maintain Dangerous Dog Registry as required by Law.
- A database is maintained of all calls received whether through Animal Control’s main number or ECC.

Contact Information:

Candy Hensley, Assistant to the County Administrator

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

Phone: (540) 245-5635

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

**Augusta County
Fiscal Year 2019-2020
Departmental Budgets by Function
Public Works**

Department	FY2017–2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Highway & Roads	\$15,457	\$16,000	\$16,000	\$16,000	0%
Street Lights	116,078	118,000	122,500	120,500	2%
Sanitation & Waste Removal	2,060,739	2,114,877	2,183,139	2,204,029	4%
Recycling Program	150,911	150,500	164,300	161,500	7%
Facilities Management	1,326,750	1,978,450	1,956,108	1,998,929	1%
Total Public Works	\$3,669,935	\$4,377,827	\$4,442,047	\$4,500,958	3%



Artist credit: [Talula Mays](#)

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, general remodeling work, and easement maintenance. The Department makes professional signs for all County Departments and buildings, as well as street signs throughout the County. The Department is responsible for the maintenance of County owned easements which includes mowing and debris management. Snow removal at County owned properties by the use of staff, and contract agreements, 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. Five Parks: Natural Chimneys Campground and pool, Stuarts Draft Park and Pool, Augusta Springs Park, Crimora Park, and Deerfield Community Center. Property leases include Berry Farm and Mill Place. Three Libraries: Fishersville, Churchville, and Deerfield Community Center. New property to be added includes Beverly Manor Elementary School, this will soon house the Juvenile and Domestic Relation District Courts, and the Commonwealth Attorney's Office while the existing structure in Staunton is being demolished and rebuilt.

Strategic Goals and Objectives:

- Provide general and preventive maintenance for County owned facilities, to include electrical, mechanical, plumbing and structural.
- Look at ways to improve on utility consumption by investigating monthly usage and formulating ways to lower consumption by repairing problems with long term solutions, and weighing out cost factors to install more economical processes.
- Provide janitorial/custodial services to facilities by staff and/or contract.
- Provide grounds keeping services by staff and or contract.
- Provide park maintenance to maintain and mark soccer fields, maintain playgrounds including those located at Library facilities, and also maintain ballfields, walking trails, and Natural Chimneys Campground.
- Maintain County owned easements.
- Utilize the workforce crew for painting, remodeling, concrete work, as well as to assist with easement maintenance.
- Maintain 15 Facilities Management Department vehicles, and 2 County Administration vehicles.
- Provide Departments with office signs, as requested.
- Install and maintain County street signs.

- Provide citizens with maintained solid waste disposal and recycling.

Budget Summary:

Highways & Roads:

Item	FY2017 - 2018 Expenditures	FY2018 – 20189 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$15,457	\$16,000	\$16,000	\$16,000	0%

Street Lights:

Item	FY2017 - 2018 Expenditures	FY2018 – 20189 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$116,078	\$118,000	\$122,500	\$120,500	2.1%

Sanitation & Waste Removal:

Item	FY2017 - 2018 Expenditures	FY2018 – 20189 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$284,496	\$289,445	\$296,554	\$301,429	4.1%
Operating	1,776,243	1,825,432	1,886,585	1,902,600	4.2%
Total	\$2,060,739	\$2,114,877	\$2,183,139	\$2,204,029	4.2%

Recycling:

Item	FY2017 - 2018 Expenditures	FY2018 – 20189 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$150,911	\$150,500	\$164,300	\$161,500	7.3%

Facilities Management:

Item	FY2017 - 2018 Expenditures	FY2018 – 20189 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$531,620	\$833,050	\$815,645	\$925,529	11.1%
Operating	795,130	1,145,400	1,140,463	1,073,400	-6.3%
Total	\$1,326,750	\$1,978,450	\$1,956,108	\$1,998,929	1.0%

***Change in personnel due to the addition of a maintenance position and position upgrade.

Service and Performance Measures:

Item	CY2017	CY2018	CY2019 Planned
Number of compactor/recycling sites provided & maintained	10	10	10
Preventive Maintenance Contracts	5	6	6
Buildings Maintained	17	18	19
Fleet Vehicles Maintained	7	15	15
Pools Maintained	0	2	2
Parks / Trails Maintained	0	5	6
Signs: Road Work	283	331	
New Blades Made	278	275	
New In House Signs	246	150	

Accomplishments:

- Performed general and preventive maintenance for County owned Facilities by use of staff, and contract agreements with zero injuries.
- Maintained County owned parks by use of staff, and contract agreements with zero injuries.
- Required employees to participate in OSHA certified safety training programs. The employees have been very attentive, and have gained a plethora of knowledge from the classes. These classes are ongoing, and will be a requirement going forward for OSHA compliance.
- Have started to establish Safety Data Sheet database as required by OSHA guidelines.
- Provided solid waste disposal and recycling for the citizens of Augusta County.
- Replaced two compactor ram heads at two separate solid waste sites, Mt. Sidney, and Sherando. Work was performed by a local Augusta County contractor at a cost of \$4700.00 each.
- 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.
- Established an office space for the Facilities Management Director.

- Continually working together as one department to work more efficient and effectively.
- Working within a new combined budget.
- Utilizing the newly developed record keeping database to determine repair/replace outcomes as well as looking at the dollars spent on each aspect of the maintenance trade.
- Installed bullet resistant material in the main board room area. This was done by maintenance staff saving at a minimum of \$28,000.
- Successfully bid out the District Courts cleaning contract, awarded to T&A Cleaning for a savings of \$22,000 per year going forward. Cleaning has been improved at the facility as well.
- Replaced leaking water line at DSS building. This replacement was done after researching water usage recorded in the newly developed tracker system. This leak had existed in some form since 2012. The replacement will save at a minimum of \$19,000 per year going forward, a 70% decrease in cost. The cost of this repair was \$1,758.10 and was performed by the ACSA and paid for out of the Facilities Management operating budget.
- Completed new “Alpha” well project at Natural Chimneys along with upgrades to the water monitoring system.
- Completed J Loop electrical upgrade at Natural Chimneys.
- Completed roof replacement and cupola painting work at Circuit Court building.
- Corrected fire alarm issues at Circuit Court building by installing additional telephone service lines. This will also benefit the future renovation of the building. Note: This was paid for out of the Facilities Management operating budget at a cost of \$2,265.50.
- Completed board security room upgrades.
- Replaced roof on VOSHA building. This replacement was contracted with Don Largent Roofing Inc., and paid out of the Capital Account 8198 totaling \$22,829.00.
- Contracted with Boyers 72 Degrees for the replacement of the HVAC unit in basement of the Fire and Rescue training center, installed in 1993. This replacement was paid out of the Capital Account 8198 totaling \$9,272.88.
- Contracted with Blauch Brothers for the replacement of the HVAC unit in the basement of the Extension office installed in 1980. This replacement was paid out of the Capital Account 8198 totaling \$9,507.00.
- Replaced Mini Split unit in DSS computer/sprinkler room due to repeated failure. This replacement was paid out of Capital Account 8198 totaling \$4,405.00
- Replaced leaking water line at VOSHA building. This repair was realized very soon after it began. This repair was completed by the ACSA for a cost of \$2,977.80 and was paid out of the Facilities Management operating budget.
- Installed a pressure reducing valve on the main water line for the Government Center Complex. This change will help to eliminate over pressurization of the domestic water line throughout the complex, allowing the fixtures to have the desired pressure in order to perform properly and extend the life of the fixtures. This repair cost equaled \$0 and was performed by the ACSA.
- Completed the Mill Place walking trail with amenities to include a shelter, benches, trailhead, bridge, and dog clean up stations.

- Have added the maintenance and up keep of Mill Place Park walking trail to the Grounds Maintenance task list. This includes mowing, trimming, trash removal, and debris management.
- Completed UPS and PDU upgrades in the IT Department.
- Contracted with GenServ LLC to replace both generators located at the Government Center, after a failure occurred during a power outage. The installation dates on the generators being replaced are 1983 and 1976. These replacements are scheduled to take place in February of 2019.
- Worked with the IT Department to provide upgraded cellular and Wi-Fi coverage for the basement area of the Government Center.
- Procured a bucket truck for maintenance staff to utilize for pole lighting repairs at all facilities, cleaning of high windows, tree trimming and other task that may require elevation.
- Started water treatment for boiler and chiller water at the Government Center. This is funded from the Facilities Management operating budget.
- Maintained street signs throughout the County as well as signs for County properties.
- Utilized shared service with ACSB bus garage and ACSA for several completed task.
- Repaired ceiling in main hallway and adjusted previously installed heating system for sprinkler lines in ceiling.

Planned:

- Continue to provide exceptional service to the public, and our customer base.
- Continue integrating task performed by the buildings and grounds disciplines.
- Repair and paint exterior wall covering at Government Center location.
- Continue to replace lighting fixtures to a higher efficiency type, as the ballast go out, or repairs are needed.
- Develop a Facilities Capital Improvement Plan.
- Contract with Blauch Brothers for the replacement of RTU#8 at DSS location. This replacement is scheduled to take place in January 2019.
- Contract with Don Largent Roofing Inc. for roof replacement at the Government Center and Extension office locations. This will be a self-adhered type installation and the contract is for \$309,108.00. Work to proceed March 2019. BOS approval 11-14-2018.
- Repair broken curbing along west side of building at employee entrance.
- Utilize staff to maintain more equipment in order not to have to contract out as much work.
- Re-plaster pool at Natural Chimneys along with replacing the tot pool with a water feature, adding entry steps into the pool, filling the deep end of the pool to maintain a depth of 5', upgrade the pool pump and electrical, add an automatic chlorinating system, and replace skimmers, as needed. Currently procuring plans, specifications and construction estimate for bidding purposes.
- Re-roofing of the Visitor Center at Natural Chimneys or explore the option to remove the roof structure and install a hip roof structure. This would also include new lighting fixtures,

insulation, HVAC, and electrical in the ceiling. A Quote has been requested from Fort Construction for a baseline.

- Continue to work to improve the infrastructure at Natural Chimneys. Currently working to remodel “B” Bathhouse with County Staff.
- Begin the process of replacing mulched areas around the Government Center with stone. Possibly repurpose the stone removed from the roof of the Government Center and Extension Office.
- Provide educational opportunities for employees in order for them to expand their knowledge in the maintenance line of work.
- Investigate installing shade structures at Stuarts Draft Park.
- Install door from second floor hallway to roof for safe and efficient access to mechanical equipment at the Government Center.
- Expand preventative HVAC maintenance program to include coil cleaning of units.
- Further explore storm drain issues at the Government Center and look into minimizing the amount of water that backs up in the basement area.
- Investigate and repair/replace sewer line at old Smith Shop on the Government Center Complex.
- Investigate and replace floor in dispatch area of the Sheriff’s Department.
- Window replacement in the Fire and Rescue Training building.
- Replace wood decking material with concrete at the solid waste sites.
- Repair or replace the hydraulic ram cylinder at the Crimora solid waste site.
- Assist Administration with Courthouse Project.
- Re-finish Administration’s conference room table.

Contact Information:

Rusty Sprouse
Director of Facilities Management
P.O. Box 590
Verona, VA 24482
Phone: (540) 245-5632
E-mail: rsprouse@co.augusta.va.us

Augusta County
Fiscal Year 2019-2020
Departmental Budgets by Function
Health & Public Assistance

Department	FY2017– 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Health Department	\$515,307	\$544,568	\$544,568	\$571,337	5%
Tax Relief for the Elderly	334,609	322,000	347,100	350,200	9%
Total Health & Public Assistance	\$849,916	\$866,568	\$891,668	\$921,537	6%



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 2018 Expenditures	FY 2019 Adopted	FY 2019 Revised on LGA	FY 2020 Recommended	FY 2020 Requested	% Change from FY2019
County Funding	\$515,307	\$544,568	\$535,162	\$571,337	\$571,337	4.9%

Service and Performance Measures:

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

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	2017- 2018 Expenditures	FY2018 – 2019 Adopted	FY2018 - 2019 Revised	FY2019 – 2020 Recommended	% Change from FY2019
Operating	\$334,609	\$322,000	\$347,100	\$350,200	8.8%

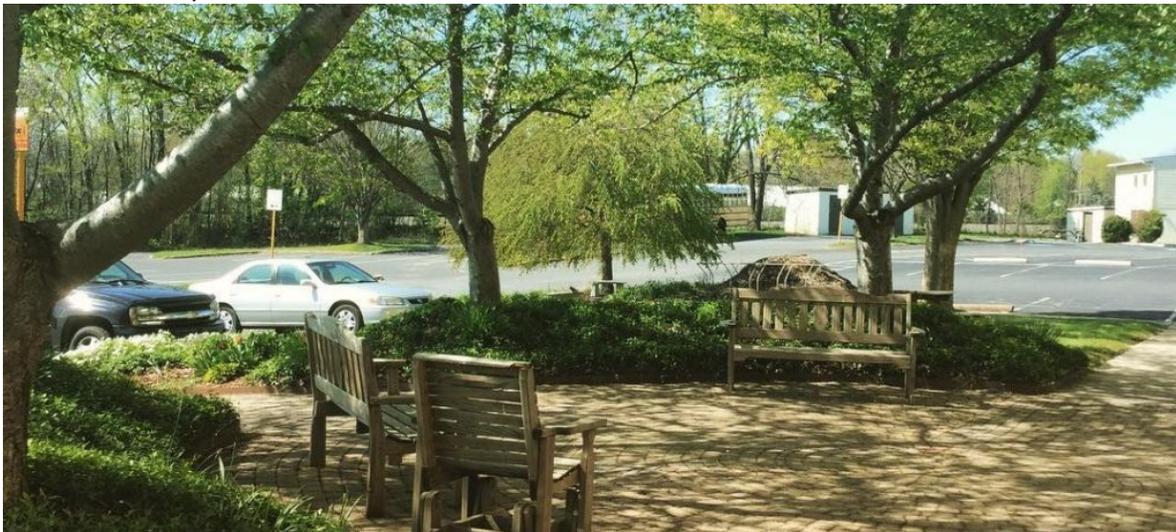
***Decrease based on historical usage of program and it is affected by any increases in the real estate tax rate.

**Augusta County
Fiscal Year 2019-2020
Departmental Budgets by Function
Cultural**

Department	FY2017-2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Parks & Recreation	\$1,298,569	\$1,214,654	\$1,169,566	\$1,196,791	-1%
Natural Chimneys	208,049	0	0	0	
Library	1,216,059	1,381,390	1,408,612	1,434,436	4%
Churchville Branch Library	112,298	0	0	0	
Total Cultural	\$2,834,975	\$2,596,044	\$2,578,178	\$2,631,227	1%



Natural Chimney's



Fishersville Library Branch

Parks and Recreation

(Including Natural Chimneys)

Department Overview:

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

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

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

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

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

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

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

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

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

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

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

Strategic Goals and Objectives:

- Adjust the department’s organizational structure to improve employee efficiency and productivity. First by creating a Project Coordinator position to share with the Department of Economic Development. This position would be responsible for a variety of administrative tasks and project oversight, freeing up labor hours for a current staff programmer to focus on programming and providing recreational opportunities with multiple benefits including unrealized revenue. Secondly, direct the newer position of Recreation Manager to lead their supervised staff/programming staff in a planning and visioning process for recreational programs and events that are possibilities over an 18-24 month period rather than quarter by quarter.
- Pursue a master plan specifically for Natural Chimneys Park.
- Overhaul/redesign and rebranding of our existing afterschool recreation program (known as CARE). This initiative is needed first and foremost to address the significant issue of our inability to fill the required staff positions and retain staff for a long enough period of time that the initial training investment and expense is realistic. This is also needed as adults (parents/guardians/etc.) with children enrolled in the program have come to view the program as ‘childcare’, which it is not nor is the department licensed or certified to provide.
- Promote the availability of the first walking trail and parklet of Trails at Mill Place Commerce Park. Closely monitor public use and consider it as the annual management plan for that recreational amenity is developed over the first year of operation. Also, continue discussions regarding potential development of other trails on the property based on the property’s existing long range plan.

- Finish the revision of the **Comprehensive Parks, Recreation, and Open Space Master Plan** that was originally completed and presented to the public in 2003. It is imperative that a needs assessment for recreational facilities, amenities, and/or properties be completed as a part of this process. Based on this revised plan, chart a course for the Department to take over the next 5 to 7 years.
- Continue to grow the department's 'market presence' for its varied recreational opportunities through an improved and aggressively distributed seasonal publication (Activities Guide) and a young partnership with the Augusta County Library. Use our E-newsletter, and its planned distribution expansion, along with existing social media platforms to complement the Activities Guide and keep our recreational offerings 'in front' of citizens/customers.
- Intentionally drive the general public/citizens to use 'on-line registration' for programs and activities and 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 - - consistent efficiency reviews.
- Further grow community use of existing recreational facilities that may result in additional revenue streams. Enhance existing parks and recreational facilities with trending amenities.
- Continue to work closely with the Facilities Management Director and his staff in their supervising all aspects of the general upkeep, repairs, maintenance, custodial, and grounds keeping responsibilities for all parks and recreational facilities owned by Augusta County.
- Replace the 2009 Ford minibus with a new minibus that is handicap accessible.
- Maintain clean parks and safe recreational equipment (playgrounds, ball fields, soccer goals, etc.)

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$872,027	\$815,054	\$781,666	\$782,991	-3.9%
Operating	426,542	399,600	387,900	413,800	3.6%
Total	\$1,298,569	\$1,214,654	\$1,169,566	\$1,238,288	-1.5%

There are few significant changes in the department's new FY20 budget. You will notice a significant difference between budget year 17-18 and going forward because approximately \$291,500 in expenses (personnel and operating) were transferred to the Department of Facility Management (-43010 from -71010 and -71020) for budget year 18-19 as a part of the reorganization..

Change in personnel figures would be driven largely by the request for a new, shared Project Coordinator position with the Department of Economic Development. This request is thoroughly outlined in supplemental documents that include justifications and anticipated detailed expenses along with offsetting revenue. There will also be changes in personnel figures based on the following part-time employee details:

1. Lower requested wage totals for the afterschool recreation program as we will need to limit enrollment and reduce the number of staff. This is a result of our inability over the past 12-16 months to adequately staff the required positions for enrollment.
2. Increased requested wage totals for the summer camp programs due to increased enrollment and participation at additional camp sites.
3. Slightly reduced wages for other programming staff positions that were originally allocated to the department when the previous budget year's request for a full-time position was not approved. We have found that the supply of qualified and motivated potential part-time programming employees is extremely thin to non-existent.

Operating change would be contributable to:

1. Increased requests for program costs (like -3201, -3205, -3800, -6024, etc) with more programs expected now that we have all of our current programming staff positions filled. These increases are offset and directly influenced by the projected revenue for the department.
2. Increase in Event Supplies (-6004) expense request as funds are shifted from historically being allocated to Adult Program Supplies (-6024) to Event Supplies (-6004) for special events and the like. Essentially better accounting practices and return on investment measurements being put in place.
3. Requested increase for Advertising (-3600) due to paper costs increasing, using better quality of paper to increase shelf-life, and having more professional design work done.
4. Increase in CARE supplies (-6002) request due to the focused, intentional effort to vastly improve the quality of the recreational experience offered. These efforts may require an initial investment level that is not required year after year.
5. Increase in CAMP supplies (-6003) request due to expanding the program in sites offered and enrollment. Directly offset by increased projected revenues.

Service and Performance Measures:

Item	2018 Actual
Programs Offered	449
Programs Realized/started	357
Participants	8,912
Participation Hours	246,053

**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 3% increase in participant hours even though our program offerings and number of participants decreased over the previous year due to a programmer’s position being unfilled for 12 plus months.
- For the second straight year, maintained an 80% success rate/percentage for offered programs over entire FY. This two year period is the department’s greatest success percentage in more than a decade and speaks to the focus on staff efficiency and return on investment.
- The Department filled its full-time position of Program Coordinator for Special Events (Alex Williams) and its part-time position of Program Coordinator for Senior Adults (Pam Mowery).
- In calendar year 2018, three department staff were recognized with the monthly County Administrator’s Award of Excellence. That is 25% of the recognition given over the year.
- Joyce Johnson, our Recreation Manager, attended the second year of NRPA’s National Supervisors’ Management School in November 2018 and has completed the two year program. She is one of less than a hundred every two years that are selected to attend this school. She is also the first employee of our department ever to have this accomplishment.
- Kelly Rourke, Park Coordinator for Natural Chimneys Park, attended and completed the Leadership Training Institute, provided by the state’s parks and recreation professional association (VRPS). She was one of 35 rising leaders in the field granted admission based on application for this school that runs every two years.
- Completed the successful transition of staff, responsibilities, resources and supplies to the Facility Management Department with new supervision and reorganization. This change has most positively and significantly influenced the maintenance, custodial, and grounds keeping operations of our parks and facilities. Its success was an extremely cooperative effort by multiple departments.
- In September, opened Trails at Mill Place with the paved walking trail and small parklet within Mill Place Commerce Park. This was a \$231,000 project with an additional \$12,000 plus in private investment.

- Connected a new well at Natural Chimneys Park to the existing water system after approval by the Office of Drinking Water, of the Virginia Department of Health. This project became a necessity when the existing two shallow wells began to fail/collapse and run dry. The total cost for the project was \$175,000.
- A \$40,000 plus renovation of the stage at Natural Chimneys Park was completed with donated supplies, materials, and labor through the park's partnership with Black Bear Productions for the annual Red Wing Roots Music Festival. This renovation converted the stage to a more timber frame appearance and greatly improved the acoustics and aesthetic appeal.
- \$48,800 in utility improvements were completed to Shelter #4 and camping loop J at Natural Chimneys Park. This work involved replacing an 800 amp MDP, 16 campsite's utility hookup pedestals and electrical outlets and running new electrical feeder lines and water lines for these hookup pedestals.
- Replaced the 2003 Chevy minibus with a new 2017 Ford E450 Super-Duty minibus. The Chevy was the first bus the department conducted trip programming with.
- Formed a partnership with the Augusta County Library whereas our quarterly/seasonal Activity Guide could be slightly redesigned with a dedicated space of up to 8 pages of content for the library. This effort allowed the library to stop doing a separate newsletter piece for marketing and promotions, further increasing efficiencies within the county. The first publication of the new partnership was spring 2018.
- Expanded our afterschool recreation program (CARE) to North River Elementary School for school year 18-19 with hopes of serving an area of the county that the program had not been offered in before.
- Added an additional summer CAMP site (Cassell Elementary School) based on demand and grew registrants and direct revenue by 33%.
- Cooperatively sponsored, administered, and hosted the 18th Annual Sweet Dreams Festival which attracted over 4,000 attendees. This was the first year that the event was held in June.
- Held the first Community Halloween celebration on Saturday, October 27 at Natural Chimneys Park. The approximate attendance was 1,550 people with roughly 425 of those already camping at the park for the weekend. Staff already have plans to expand the event and received constructive and encouraging comments back from participants
- Conducted the 15th Annual Senior Health Fair for our county's senior adult population. There were 41 total vendors and more than 210 attendees.
- Hosted the sixth, annual Red Wing Roots Music Festival at Natural Chimneys Park in cooperation with Black Bear Productions (www.redwingroots.com). The event had its greatest attendance yet and sold out admission tickets for all three days of the event. This year's festival had a different dynamic as the production company had purchased the tract of land bordering the park to the north and made that available for additional camping. This was also the event's first use of the renovated stage.
- Administered \$32,952 in Recreation Matching Grants during the calendar year 2018 towards more than \$56,100 worth of improvements in recreational facilities and amenities in the county.
- Through a partnership with the Augusta County Library, A StoryWalk was installed around the Fishersville Library property. A StoryWalk®, created by Anne Furguson of Montpelier, VT, encourages both literacy and outdoor recreation. The installation was funded entirely through a community sponsor.
- At the conclusion of FY17-18 and following deductions for depreciation, the department had recovered 55% of all operating expenses through direct revenue streams. This was the fifth straight year exceeding a recovery percentage of 50%.

Contact Information:

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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	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$833,825	\$967,943	\$963,318	\$991,463	2.4%
Operating	382,234	413,447	445,294	442,463	7.1%
Total	\$1,216,059	\$1,381,390	\$1,408,612	\$1,434,436	3.8%

***Change in personnel figures are driven largely by allocation of annual merit and cost of living increases.

Service and Performance Measures:

	FY2017-2018 Actual
Circulation	533,301
Items Added	12,442
Collection Total*	937,742
Number of Patrons Registered	29,693
Number of Patron Visits	323,239
Number of Programs	777
Program Attendance	21,865
Meeting Room Attendance	16,804
Uses of Website	83,540
Reference Questions Asked	31,288
Volunteer Hours Donated	4,751

*Includes downloadable collections

Accomplishments

- Increased use of new Stuarts Draft Library Station
- Added an additional day of service at Churchville and Stuarts Draft
- Installed new electronic sign at Churchville
- Assisted with the creation of a new Valley Libraries Connection logo
- Began attending the North Augusta Farmer's Market on first Wednesdays
- Replaced toilets and sinks in Fishersville basement restrooms
- Installed additional security cameras in Fishersville and interior cameras at Churchville and Stuarts Draft
- Hosted Interns from Augusta County Schools' post-secondary program
- Designed new website
- Revised Technology Plan
- Updated Strategic Directions
- Matched *Competencies for the Library Field* with ACL position descriptions and annual evaluation forms
- Ali McCue Received a PLA/ALA stipend to attend their Healthy Communities Pre-Conference program
- Ali McCue attended the Virginia Library Assn. Leadership Academy
- Added Blu-rays and Launchpads to the collection

- Combined Library and Churchville Library budgets
- Began printing and mailing a joint Library/Parks & Recreation Activities Guide
- Hosted an art reception for students from Wilson Elementary, Middle and High Schools
- Added Augusta County Genealogical Society collection records to the Valley Libraries Connection(VLC) catalog
- Offered new programs and services:
 - *Fridays with Friends, a weekly program for adults with special needs
 - *Quarterly VLC Library Trivia programs at area Breweries
 - *Redbeard Readers Book Club with the Staunton Public Library
 - *Storywalk, a joint project with Parks and Recreation
 - *Seed Libraries at Churchville and Fishersville
 - *Twice per month teen program at Deerfield
 - *Adult programs at Craigsville

Contact Information:

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Debbie Sweeney, Assistant Director

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**Augusta County
Fiscal Year 2019-2020
Departmental Budgets by Function
Community Development**

Department	FY2017-2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Community Development	\$908,527	\$964,191	\$1,003,820	\$1,001,881	4%
Tourism	273,563	273,570	272,770	273,570	0%
Economic Development	301,009	307,529	304,059	311,280	1%
Extension Office	110,306	114,812	109,033	124,212	8%
County Farm	6,760	8,260	8,260	8,260	0%
Total Community Development	\$1,600,165	\$1,668,362	\$1,697,942	\$1,719,203	3%

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	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$373,795	\$379,240	\$380,775	\$388,053	2.3%
Operating	14,027	15,900	15,900	16,619	4.5%
Total	\$387,822	\$395,140	\$396,675	\$404,672	2.4%

***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	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$770,023	\$809,935	\$822,737	\$848,287	4.7%
Operating	138,504	154,256	181,083	153,594	-0.4%
Total	\$908,527	\$964,191	\$1,003,820	\$1,001,881	3.9%

***The increase in personnel is related to an upgrade for the Planner.

Service and Performance Measures:

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

Accomplishments:

- Stuarts Draft Small Area Plan
 - Monthly meeting with Advisory Committee
 - Advertisement and coordination public meetings
 - Management of transportation consultant scope of services
 - Drafting of Stuarts Draft Small Area Plan, including Goals/Objectives/Policies, background data, population projection statistics, existing land use statistics, etc.
- Augusta Solar, LLC Special Use Permit Application
 - Review of site plan for 1,100 acre solar energy system
 - Draft staff reports for 13 different landowners associated with the large solar energy system request
 - Draft Special Use Permit conditions for the large solar energy system Special Use Permit request
- Served as a member of the Technical Advisory Committee for the Staunton – Augusta – Waynesboro Metropolitan Planning Organization, including work as a member of the working committee for the Wilson Workforce and Rehabilitation Center Small Area Study.
- Prepared and submitted four (4) VDOT Smart Scale grant applications for over \$29 million in transportation improvements.
- Drafted, advertised, and presented for adoption a Solar Energy System Ordinance.
- Drafted, advertised and presented for adoption seventeen (17) Zoning Ordinance Amendments to address concerns of the Board of Supervisors, staff recommendations, and changes to the State Code.
- In addition to ordinance amendments listed above, staff provided assistance and prepared staff reports on fifteen (15) Planning Commission items including nine (9) rezoning requests, two (2) proffer amendments, two (2) Public Use Overlay Additions, and (2) Agricultural and Forestal District Renewals.
- Prepared thirty (30) staff reports on potential rezoning requests in the County.
- Prepared staff reports and recommendations on seventy-one (71) Board of Zoning Appeals items including:
 - Fifty-five (55) Special Use Permit applications
 - Five (5) Variance applications
 - Eleven (11) Extensions of Time
- Reviewed twenty-seven (27) Flood Plain sketches.
- Reviewed eight hundred ninety-nine (899) Building Permit applications.
- Issued one hundred ninety-one (191) Zoning Certificates.
- Reviewed a total of two hundred eighty-four (284) Administrative Permits.
- Made a total of one thousand four hundred nine (1,409) Field Inspections including:
 - One hundred fourteen (114) Special Use Permit inspections including Special Use Permit violation Inspections.
 - One thousand five (1,005) Zoning Complaint Inspections.
 - Two hundred fifteen (215) Grass and Weed Complaint Inspections.
 - Seventy-four (74) Trash Complaint Inspections.
 - One (1) Flood Plain Inspection.
- Received two hundred twenty-five (225) New Zoning Complaints.
- Prepared documentation for twelve (12) 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.
- Performing construction administration oversight in the design phase for the rehabilitation of Hearthstone Lake Flood Control Dam.
- Reviewed 203 Minor Subdivision Plats
- Reviewed 1 Preliminary Plat and 10 Final Plats

- Reviewed 25 Site Plans
- Issued 21 Certificates of Occupancy for commercial and industrial sites
- Reviewed 13 Construction and Erosion and Sediment Control Plans
- Reviewed 20 As-Built Plans
- Issued 30 Land Disturbing Permits
- Currently have 91 active sites / 59 active commercial sites.
- Conducted 789 erosion inspections on 90 sites.
- Received 70 drainage complaints.
- Collected \$87,392.00 in Stormwater fees, \$5,150.00 in Erosion and Sediment Control fees.
- The MS4 2017-2018 Annual Report was submitted and approved.
- DEQ conducted MS4 Audit, MS4 program passed with 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 meet DEQ requirements.
- MS4 IDDE processed one suspected illicit discharge, first formal letters were sent and discharge has stopped.
- Storm Sewer System and Outfall map and inspections for 2017-2018 completed. No issues found.
- TMDL Action Plan Draft completed. Timmons Gap Analysis completed with adjustments being made to the TMDL Action Plan.
- Erosion and Sediment Control Program monitored and revised to best meet the State regulations and satisfy the community.
- Stormwater Management Program continues with recommendations from DEQ.
- Post-construction Stormwater Management is developing with public and privately owned facilities being tracked inside the MS4 area.
- Stormwater Local Assistance Fund Grant Applications were sent in for the Emerald Hills Phase 3 BMP and the purchase of Phosphorus Credits.
- County-owned facilities SWPPPs and NMPs continue with no major changes.
- Training for the MS4 is ongoing with classes, meetings, conferences, and online presentations.
- The Competitive Litter Prevention and Recycling Grant application was submitted but did not receive funding.
- The Non-Competitive Litter Prevention and Recycling Grant was received to help with the costs of our collection sites around the County.
- The Jennings Branch Stream Restoration project is ongoing. Contractors for the engineering and plan development is ongoing.
- The Dooms Crossing Road Boat Launch and Bank Stabilization project is ongoing.
- VEEP DEQ Yearly Audit for all four locations submitted and approved.
- VEEP development through recertification of the Waste Water Treatment Plants.
- Reestablishing VEEP program with changes in management.
- One Mini Grant was granted to Augusta County Schools.
- 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 2015 edition of the Uniform Statewide Building Code. Contractors can still use the 2012 edition to September 4, 2019.

- Our division continued to perform Erosion and Sediment Control inspections and related record keeping for residential construction sites.
- Department representatives continued to respond to requests from Emergency Personnel for structural analysis of damaged buildings.
- Issued 2,741 permits including 779 Building, 840 Electrical, 433 Plumbing, 629 Mechanical and 60 Manufactured Homes.
- Performed 6,943 inspections.
- Performed 386 Erosion and Sediment Control inspections on residential construction sites.

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Director – John Wilkinson

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Economic Development & Tourism

Mission:

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

Department Overview:

The Department of Economic Development 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
 - Conduct overall assessment of website to improve on effectiveness
 - Continue to develop “People of Augusta” profiles to promote the County’s entrepreneurial spirit
 - Continue to promote redesigned Tourism website
 - Develop and distribute new marketing publication
 - Quality of Life/Tourism publication
 - Promote completed Quality of Life video
 - Refine and redistribute current marketing publication
 - Economic Development Services and the Augusta County Small Business Loan Fund joint rack card
 - Publish established monthly electronic newsletter
 - Publish Annual Report
 - Maintain Economic Development Facebook page
 - Develop Tourism Instagram 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 Treasurer
- Existing Business Retention
 - Complete 24 (2/mth?) 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
 - Expand the Augusta County Tourism grant program to encourage County-wide collaboration on new events and marketing programs as well as facilities projects
 - Continue the Augusta County Agritourism Conference scholarship program to encourage business development among farm operations
 - Promote regional craft beer trail – the Shenandoah Beerwerks Trail (GART)
 - Engage in Shenandoah Valley Tourism Partnership activities that are meaningful to the Augusta community

- Complete wrap-up of first-ever Shenandoah Valley-wide event for regional farms/producers to market products to statewide consumers (called Farm2Fork Affair) through partnerships with various stakeholder groups (VDACS/GART/Fields of Gold/Shenandoah Valley Tourism Partnership, etc).
- 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 1-day site selector familiarization tours in partnership with VEDP
 - Work with SVP to host Virginia Economic Development Partnership project managers
 - Participate on SVP Marketing Committee and Communication Strategy Committee
 - Complete requests for information, site submittals, and prospect visits
 - Initiate Food and Beverage Marketing Campaign with local advertising/marketing agency
- 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
 - Continue to mail Economic Development Services rack card (to include Loan Fund information) to new business license lists
- Labor Resources
 - Support outside organizations in their implementation of initiatives from the CTE Strategic Plan
 - Promote collaborative labor pipeline development campaign called inDemand Jobs and Valley Career Hub established by the Shenandoah Valley Partnership and WHSV-TV3
 - Work with the Shenandoah Valley Partnership on workforce marketing program(s)
 - Re-initiate industry tours for area high school students and/or other labor pipeline development 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
 - Develop Real Estate Readiness Program with Grants to incentivize private property owner due diligence
 - Site Ranking System
 - Application Process, Procedure and Policy
 - Grants (\$200,000)
 - Blue Mountain Property: continue to enhance site readiness
 - Water Tank
 - Tier Increase from 2 to 3 (Cost is approximately \$164,500)
 - Rezone key property to business and industrial, consistent with the County's comprehensive plan (\$25,000 for TIA)
 - Lyndhurst/Route 340 Sewer (\$7,000,000)
 - Mill Place Commerce Park:

- Finalize zoning update
- Update covenants and restrictions (\$15,000)
- Intersection improvements @ Laurel Hill Road (SMART SCALE)
- Entrance Signs & Landscaping (\$100,000)
- Trail Network
- Pad Site \$650,000

Budget Summary:

Tourism:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$273,563	\$273,570	\$272,770	\$273,570	0%

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

Economic Development:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$164,308	\$167,025	\$166,299	\$170,942	2.3%
Operating	136,701	140,504	137,760	140,338	-0.1%
Total	\$301,009	\$307,529	\$304,059	\$311,280	1.2%

Accomplishments for Calendar Year 2018:

The Augusta County Department of Economic Development and Tourism had a strong year with measured results in 2018. Four expansion projects were announced with a combined capital investment of \$21.5 million, 84 jobs created and 34 jobs retained (see chart below for project detail).

	Goal	Total	Goal	Prior Year
	2019	2018	2018	2017
Marketing Missions	1	2	1	2
Outreach VEDP	1	1	1	3
Total Outreach	2	3	2	5
Leads/SVP/VEDP	15	12	15	18
Leads/Other	15	12	15	17
Total Leads	30	24	30	35
Prospect Visits/SVP/VEDP	2	3	2	1
Prospect Visits/Other	2	1	2	3
Total Prospect Visits	4	4	4	4
ANNOUNCED ACTIVITY	5	6	5	5
Expansion Projects Announced*	3	4	3	5
New Company Locations*	1	0	1	1
Capital Investment (millions)	\$75,000,000.00	21,512,000.00	\$75,000,000.00	\$79,874,000.00
Jobs Created	150	84	150	183
Jobs Retained		34		

***Announced Projects (2018):**

	Investment	Jobs Created	Jobs Retained
Provides US	\$ 897,000	20	
ComSonics, Inc.	\$ 615,000	34	
NIBCO	\$14,000,000	30	
Sumitomo Drive Technologies	\$ 6,000,000		34
	\$21,512,000.00	84	34

The following are other accomplishments achieved in calendar year 2018, organized by strategic goal category:

- Organizational Effectiveness and Communications
 - Launched newly redesigned tourism website at visitaugustacounty.com
 - Launched the Shenandoah Beerwerks Trail passport program in December 2017. Within one year, the program has seen 16,166 brewery visits with 2,684 completed passports. Primary survey data indicates that the passport program has encouraged visitors to extend their stay to four days or longer, visit more attractions, and spend more money in our area.
 - Initiated Quality of Life video project to be completed in early 2019
 - Published monthly electronic newsletter with average open rate of 43%
 - Maintained Economic Development Facebook page and completed marketing initiative of #takeovertuesday which promoted our partners as well as increased our FB followers
 - Attended Public Relations Council meetings for professional development
 - Developed Mill Place Commerce Park marketing project-specific video
 - Created a media profile sheet which showcases Augusta County's key tourism attractions and can also be used as a fulfillment piece for visitor requests.
 - Director served on the Virginia Economic Developers Association Board of Directors as Secretary and Chair of the Membership Committee
 - Director served on the Virginia Manufacturing Development Commission
- Existing Business Retention
 - 43 existing business visits conducted
 - Staff attended Chamber Industrial Roundtables and other Chamber events
 - Awarded \$2,500 in Augusta County's tourism grant program (3rd year)
 - Marketing Coordinator served on Fields of Gold Steering Committee and other related agri-tourism committees
 - Assisted in coordinating Summitomo Drive Technologies' ribbon cutting event with federal, state, and local elected officials.
- Business Attraction
 - 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
 - Hosted and sponsored a one-day site selector familiarization tour for 8 Atlanta-based site selectors
 - Completed requests for information, site submittals, and prospect visits
 - Participated on SVP Marketing Committee and Communication Strategy Committee
 - SVP completed total website refresh including new URL and branded email addresses
- Business Start-up Support:
 - Led development of Farm2Fork Affair event planning guidebook and led Advisory Committee in development of first-ever Shenandoah Valley-wide event for regional farms/producers to market products to statewide consumers through partnerships with various stakeholder groups (GART/Fields of Gold/Shenandoah Valley Tourism Partnership, etc). The program received an AFID grant.
 - The Augusta County Economic Development Authority continued to offer a small business loan fund program and began modification of program to encourage increased participation
 - With Staunton and Waynesboro, promoted a web version of An Entrepreneur's Guide to Starting a Business in Augusta County, www.augusta-startup.com
 - Hosted a satellite office of the Shenandoah Valley Small Business Development Center in the Augusta County Government Center

- Continued the Greater Augusta Regional Tourism grant program to encourage regional collaboration on new events and marketing programs
- Developed “An Agritourism How-To Guide” piece to help new and existing agritourism operators navigate requirements for business as well as events
- 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 mapped CTE assets, gathered data from CTE contacts and businesses, and funded a 10-year strategic plan for career and technical education in the Staunton-Augusta-Waynesboro area. A Business Resources rack card was also developed and printed.
 - 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
 - Organized site characterization project in partnership with Shenandoah Valley localities and Draper Aden Associates to characterize 21 sites in the Valley. Augusta County sites included:
 - Martin
 - Argenbright
 - MEG
 - Greenville Property
 - Wilson Commerce Park
 - Completion of the construction of sections 1 and 2 of Centerview Drive
 - Completion of the initial trail loop of the Trails at Mill Place
 - Completion of InterChange’s new 107,000 square foot facility in Mill Place Commerce Park (new home to Sumitomo Drive Technologies)

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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	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$103,372	\$107,212	\$101,433	\$116,112	29.6%
Operating	6,934	7,600	7,600	8,100	13.2%
Total	\$110,306	\$114,812	\$109,033	\$124,212	28.5%

***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

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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	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$6,760	\$8,260	\$8,260	\$8,260	0%

Augusta County
Fiscal Year 2019-2020
Departmental Budgets by Function
Non-departmental & Contingencies

Department	FY2017-2018	FY2018 - 2019	FY2018 - 2019	FY2019 - 2020	% Change
	Expenditures	Adopted	Revised	Adopted	from FY2019
Other Operational Functions	\$947,924	\$1,186,462	\$ 1,020,062	\$1,201,928	1%
Contributions	427,276	436,556	435,359	442,967	1%
Contingencies	8,764	105,000	115,500	125,252	19%
Transfers to Other Funds	57,378,609	56,300,579	63,248,917	59,920,045	6%
Total Non-departmental & Contingencies	\$58,762,573	\$58,028,597	\$ 64,819,838	\$61,690,192	6%

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	FY2017 - 2018 Expenditures	FY2019 - 2020 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$947,924	\$1,186,462	\$1,020,062	\$1,201,928	1.3%

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

Contributions

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$427,276	\$436,556	\$435,359	\$442,967	1.5%

***Increase is due to small increases in regional contributions.

Contingencies

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$8,764	\$105,000	\$115,500	\$125,252	19.3%

Transfers

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$57,378,609	\$56,300,579	\$63,248,917	\$59,920,045	6.4%

***Change in transfers due to increases in transfers to Social Services, and School.

**Augusta County
Fiscal Year 2019-2020
All Other Funds**

Funds	FY2017– 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 2019 Revised	FY2019 - 2020 Adopted	% Change from FY2019
Fire Revolving Loan Fund	\$ 566,700	\$ 605,000	\$ 605,000	\$ 605,000	33%
Asset Forfeiture Fund	29,813	48,000	48,100	48,000	0%
Economic Development Fund	286,906	178,000	95,200	195,200	10%
Revenue Recovery Fund	1,671,253	1,513,300	1,719,444	1,618,227	7%
Virginia Public Assistance Fund	12,161,693	12,939,168	13,268,498	13,542,211	5%
Comprehensive Services Act Fund	4,585,399	5,197,500	5,350,000	5,000,000	-4%
School Operating Fund	104,054,673	105,989,578	106,983,127	110,220,207	4%
School Cafeteria Fund	4,371,128	4,341,380	4,074,422	4,457,897	3%
School Capital Improvement Fund	8,374,104	-	431,092	1,442,468	
Debt Fund	9,588,149	9,448,654	9,448,654	8,541,506	-10%
Head Start Fund	2,900,987	2,950,978	3,182,988	2,980,756	1%
Governor's School Fund	1,482,502	1,632,194	1,649,339	1,705,658	5%
County Capital Improvement Fund	12,184,421	6,665,773	14,982,523	10,491,775	57%
Total Other Funds	\$ 162,257,728	\$ 151,509,525	\$ 161,838,387	\$ 160,848,905	6%

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	FY2017 – 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$566,700	\$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	FY2017 - 2018 Expenditures	FY2018 – 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Personnel	\$16,552	\$38,000	\$38,000	\$38,000	0%
Operating	13,261	10,000	10,100	10,000	0%
Total	\$29,813	\$48,000	\$48,100	\$48,000	0.0%

Economic Development Fund

Description:

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

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

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

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

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 – 2020 Recommended	% Change from FY2019
Operating	\$286,906	\$178,000	\$95,200	\$195,200	9.6%

Revenue Recovery Fund

Description:

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

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 – 20189 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$1,671,253	\$1,513,300	\$1,719,444	\$1,618,227	6.9%

***Change due to increase in call volume and switch from a third party biller to in house billing by Finance.

Virginia Public Assistance Fund

Mission:

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

Department Overview:

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

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

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

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

Strategic Goals & Objectives for FY 2019:

- 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, and TANF Competitive Grant. Pursue additional grant funding to provide services.
- Work toward meeting and maintaining the state and federal participation rates in the VIEW Employment Program.
- Continue investigating fraud referrals and pursuing collections and/or prosecution.
- Investigate methods to encourage employee retention and hire qualified and knowledgeable staff.
- Obtain necessary equipment, knowledge, 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	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$12,161,693	\$12,939,168	\$13,268,498	\$13,542,211	4.7%
County Transfer	\$1,040,465	\$1,193,027	\$1,196,295	\$1,245,051	4.4%

Caseload Statistics:

Program	FY2014	FY2015	FY2016	FY2017	FY2018
Family/Children Medicaid	2474	2728	2883	2848	3401
Adult Medicaid	2036	2055	2063	2150	2066
FAMIS/Adult Plan First Medicaid (cases included in Family/Children Medicaid FY2018)	607	206	186	196	0
SNAP -Supplemental Nutrition Assistance Program (formerly known as Food Stamps)	2982	2690	2744	2428	2403
TANF/Diversionsary	202	167	161	183	208
VIEW	57	34	33	51	53
Energy Assistance	2495	2383	2118	2163	2255
Foster Care	67	75	63	68	61
CPS Investigations & Assessments	427	441	342	474	385
CPS Service	24	24	27	52	30
Day Care	114	123	113	72	83
APS Investigations	337	410	450	568	496
AS/APS Guardianship Ongoing Service Cases	228	219	237	261	267
Total Case Count for Augusta County	12,050	11,555	11,420	11,514	11,708

Shenandoah Valley Social Service Accomplishments for FY2018:

- SVSS handled 24,642 ongoing cases in FY2018 which is a slight increase of 1.8% in caseloads from 24,207 in FY2017. Cases have increasingly become much more complex. New state systems have produced numerous challenges and difficulties in accuracy and timely processing. Caseload statistics include only approved cases and not those that have been processed and denied, estimated to be an additional 30%. The caseload numbers do not reflect the total number of clients served which may be 2 – 3 times higher. In FY2018, Verona and Waynesboro Offices received 40,180 visitors, averaging 3,348 visitors each month.
- SVSS received \$327,726 in Medicaid Expansion Funding requiring no local match for FY2019. This funding was used to provide six additional Benefit Program positions to assist with the increase Medicaid caseload.
- Continuing efforts are being placed on finding adoptive homes. Thirty-two children in care were adopted during FY2018 and twenty-seven foster/adoptive homes were approved. SVSS participated in the Rapid Permanency Review Process with VDSS and Casey Family Programs.

- In FY2018, 104 children entered into care (96 Foster, 7 Non-custodial, 1 Returning/Fostering Future). Thirty-eight left care either returning home, relative placement, emancipation or non-custodial. The ending year-end balance of children in care was 164. Of those remaining in care, three Foster Care youth are successfully attending college (BRCC and VCU), four are working, and one completed high school.
- Child Protective Services continues to participate 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. FY2018, 3,109 referrals were received with 909 being investigated/assessed for services.
- 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 **11,034** online applications for benefit programs with approximately **1,576** on average per year.
- During FY2018, applications received from all sources for Benefit Programs (includes SNAP, TANF, Medicaid, Child Care) totaled **10,799**. An additional 4,654 applications were received for Energy Assistance. Medicaid accounts for **5,120** of the applications. Sources include CommonHelp (online), CoverVa Call Center (telephonic), FFM (Healthcare.gov), and paper applications submitted locally. State Central Processing Unit has assisted our agency by processing **730** Medicaid applications.
- Per state reviews, case records are found to be well organized and easy to follow. The staff are scanning required information into DMIS (Data Management Information System) correctly. The use of DMIS was identified as a strength with most case information available in electronic file. Completion of the Benefit Units goal of paperless is proceeding as planned with use of DMIS and scanning.
- Fraud collections for FY2018 were \$202,397 as determined by state reporting sources. This is \$59,726 higher than what was reported in FY2017 (\$142,671). The Fraud Program caseloads and reporting were moved into a new state system (VACMS) in FY2017. Current reports on collections and cases seem to be more stable and consistent. A portion of Fraud Collections fund our two Fraud Investigator positions.
- SVSS AS/APS Unit received and processed 2,160 reports of adult abuse, neglect or exploitation in FY2018 as compared to 1,973 reports in FY2017. Of these 1,388 were investigated with 461 being determined invalid. A total 18 charges were prosecuted during this past FY: 5 counts of criminal abuse and neglect and 7 counts of financial exploitation of an incapacitated adult, in addition to charges of credit card fraud, embezzlement, uttering, forgery, and credit card larceny. An average of 201 guardianships were monitored for the year with SVSS petitioning for thirteen.
- SVSS AS/APS Unit in the community continues to provide numerous presentations on Mandated Reporting, Scams, Financial Exploitation, and Neglect. SVSS participates annually in the ACPR Senior Health Fair and represented at the Augusta County Fair this year. A display at both Verona and Waynesboro Offices was completed to raise awareness on World Elder Abuse Awareness Day. SVSS worked with the News Leader on an article regarding the SAW areas abuse, neglect, and exploitation statistics. Assisted in sponsoring and hosting the annual BRCC May 2018 GACAAA Training, Financial and Psychological Exploitation through Guardianship.

- Our VIEW program continues to be recognized for its performance in the state. VIEW participants' average hourly rate is \$9.67 which is \$2.42 higher than the minimum wage; **increasing \$1.42** from last year. A new grant, Medical Outreach and Financial Independence Program (MOFIP), was developed and awarded (\$134,582) providing additional financial literacy assistance to VIEW participants and other eligible individuals in the community. The MOFIP grant hosted six Financial Literacy Sessions (total of 12 classes) through partnership with Habitat for Humanity. The Medical Case Management portion of this grant assisted three individuals with qualifying and obtaining SSI (Supplemental Security Income) through Social Security Administration.
- Child Care Unit hosted a child care subsidy vendor event in November 2017 inviting local child care vendors, community partners, and representatives from local and state Department of Social Services to meet to discuss concerns regarding new subsidy regulations and electronic child care card swiping system. During FY2018, 174 households received child care assistance; total expenditures were \$887,022.
- SVSS was awarded state Certificate of Recognition of Error-Free Child Care Case Reviews from October 2016 through September 2017.
- The department continues to successfully pursue, obtain and renew numerous grants/funding to provide services to the community. Grants and additional funding include VIEW Purchased Services, Fraud Free, Outstation Eligibility Worker at VCSB, Family Preservation and Substance Abuse & Supplemental Supplies, Adoption, Respite, IV-E Foster Care Training/Purchases, Independent Living, Safe & Stable Families, Medical Outreach and Financial Independence Program (MOFIP), and TANF Competitive Grant. Total grant awards are \$1,297,337 **up \$38,147 or 3.03%** from the previous year.
- From FY2017 to FY2018, the department achieved **cost savings** in various administrative expenses in the amount of **\$32,403**. In the previous fiscal year, cost savings of \$31,526 was achieved. A substantial amount of savings occurred in postage, office supplies, and toner supplies/usage due to state mailings. Other areas of savings included car repairs/cleanings, PRI phone contract, travel/training, and utilities.
- 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 a community Child Care Subsidy Event, Child and Adult Protective Services trainings, assisted in sponsoring/hosting BRCC May 2018 GACAAA Training on Financial and Psychological Exploitation through Guardianship, Foster Parent Picnic, Foster Care Summit, Adoption Match Event, and Annual Adoption Celebration, numerous job, health and community fairs including Augusta County Fair, Kid's Matter Day, Sweet Dreams, Xtreme Fest, and Staunton Celebration of Lights.
- An Online Employee Exit Survey continues to be used to gain feedback to assist in considering improvements to retain employees.
- Continued enhancements and additions to the Augusta County and Staunton City websites were made this past fiscal year. The new agency logo is being promoted in the community through correspondence, including letterhead, emails, and agency apparel. Since March 2018, \$4,116 in agency logo apparel has been purchased by staff.



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Last update 1/29/19

Children's Services Act Fund

Description:

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

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

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

The number of children served and the level of care required to meet their needs fluctuates from year to year. In Augusta County, we work diligently to serve our children in the community. Over the years our residential costs have decreased but we have seen a significant rise in our treatment foster care costs. In addition, the number of children in need of a special education private day placement has increased significantly. Our teams also work to respond to our Courts as they seek input in how to best serve court involved youth and their families. Our CSA staff provide utilization review on all 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:

- Continue training efforts of all CPMT and FAP Team members on CSA state and local policy.
- Increase communication with the courts in order to provide more effective services to children and families in the community.
- Continue to implementation and evaluation of strategic plan goals.
- Continue to participate in Independent Assessment and Care Coordination Team (IACCT) meetings to jointly decide with IACCT and FAPT whether or not residential placement is needed based on the resources in the community.
- Fill vacant Parent Representative and Private Provider seats on CPMT and Augusta County FAPT.
- Effectively monitor the submission of Child and Adolescents Needs and Strengths (CANS) Assessments.
- Maximize use of Medicaid for eligible children in treatment foster care.

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$4,585,399	\$5,197,500	\$5,350,000	\$5,000,000	-3.8%
County Transfer	1643,090	1,874,250	1,926,000	1,800,000	-4.0%

***Funding uses CSA reserves.

Service Levels and Performance Measures:

	FY2013-2014	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018
Total Children Served	206	199	204	206	205

Accomplishments:

- Held FAPT Training for all FAP Team members to further educate Team members on CSA eligibility, state and local policy and family engagement.
- Streamlined the CSA purchase order and payment process to increase payment timeliness.
- Met with Augusta County Assistant Principals to explain CSA eligibility and available resources.
- Completed data compilation to reflect number of case court ordered to FAPT and services provided.
- Completed Self-Assessment Audit for state office review and validation.

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Last updated 1/8/19

Schools Operating Fund

Description:

The School Operating Fund consists of local fund support derived through the transfer from the County’s General Fund, State, Federal, and other operating support for Augusta County Public Schools. Augusta County’s per pupil expenditure was \$10,597 for fiscal year 2016-2017.

Augusta County Public Schools is comprised of nine elementary schools, four middle schools, five high schools and a vocational school and a governor’s school. The projected daily membership for funding the upcoming school year is 9,811 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 2019-2020 budget development process, the Augusta County School Board will seek to:

- Maintain and enhance instructional programs with an emphasis on STEM, authentic assessments, and Profile of an Augusta County Schools’ graduate;
- Continue the school division’s conversion to a digital platform in Pre-K – 12 classrooms;
- Continuous improvement of salary scales while maintaining/improving benefits for all employees;
- Implement a 15-year strategic plan to address school bus replacements by purchasing 12 buses per year;
- Address Priority I Maintenance projects and implement a strategic plan to address roof replacements.

Budget Summary:

	FY2017-2018 Expenditures	FY2018-2019 Adopted Budget	FY2018-2019 Amended Budget	FY2019-2020 Adopted Budget	% Change from FY2019
Instruction	\$84,978,882	\$85,779,418	\$87,128,882	\$89,561,817	\$2,432,935
Administration	2,414,514	2,449,325	2,856,816	\$2,948,779	\$91,963
Health Services	1,462,228	1,534,177	1,587,048	\$1,680,036	\$92,988
Pupil Transportation	6,302,246	6,285,695	6,441,418	\$6,636,028	\$194,610
Operations & Maintenance	8,896,785	8,881,146	8,968,963	\$9,393,547	\$424,584
Total	\$104,054,655	\$104,929,761	\$106,983,128	\$110,220,207	\$3,237,080
County Transfer-operating	\$40,932,841	\$41,676,658	\$42,736,475	\$44,197,758	\$1,461,283

Service Levels and Performance:

In 2019-2020 the School Board Operating Fund will include more than \$110 million in financially related activities. A 2.0% salary increase was implemented in 2019-2020. 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 2019-2020 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:

	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Proposed	% Change from FY2018
Operating	\$4,371,128	\$4,341,380	\$4,074,422	\$4,457,897	9.4%

Employee compensation expenditures for fiscal year 2019-2020 reflect an average 2% salary increase for SNP workers. The projected cost of health insurance premiums for employees is built into the 2019-2020 budget. Meal prices remain unchanged for fiscal year 2019-2020.

Service Levels and Performance:

This federal program provides subsidized and nutritious meals to eligible students at reduced or no cost. In the SY 2017-2018 there were 926,110 student lunches, 761,380 student breakfasts, and 23,558 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:

	FY2017-2018 Expenditures	FY2018-2019 Adopted	FY2018-2019 Revised	FY2019-2020 Proposed
Capital	\$8,374,102	\$0	\$431,092	\$362,468

Service Levels and Performance:

The Revised FY19 budget includes \$25,520 in Local Revenues representing payments from the leasing of space at Beverley Manor for the construction of a cellular telephone tower. There is also an allowance for the leasing of the school division’s Educational Broadband Spectrum in the amount of \$15,239. There is a transfer from the County in the amount of \$72,000 for Special Projects at Buffalo Gap which include replacement of the baseball backstop, softball field accessibility, and development of athletic fields near the softball field.

The Revised FY19 expenditure budget includes \$7,486 associated with the technology infrastructure to establish network connections for the Head Start administrative offices which relocated to the Wayne Hills Pre-School Center in Waynesboro. In addition, the relocation of the Head Start administrative offices resulted in \$8,900 and \$5,808 in Building Services Contracted Services and Materials & Supplies, respectively. Building Services Contracted Services also has an expenditure allowance of \$18,100 for the relocation of two modular units to the former Head Start office area to house the new Valley Learning Academy program. The Cassell and Riverheads elementary school construction projects were not completed in FY18, thus there are allowances of \$122,649 and \$46,150 in the Revised FY19 budget to close out these projects. In addition, the Revised FY19 budget has expenditure allowances of \$72,000 for infrastructure improvements at Buffalo Gap and \$150,000 for the addition of restrooms associated with the concession stand at Wilson Memorial High Schools.

The Proposed FY20 budget includes \$11,040 in revenues generated from the cellular telephone tower at Beverley Manor and \$15,658 in revenues from the leasing of the Educational

Broadband Spectrum. There are projected e-Rate revenues in the amount of \$847,001 representing a partial reimbursement of costs associated with the upgrades to the network infrastructure. The network infrastructure upgrade will be a seven-year project with costs of \$362,468 to be incurred in year one (FY20).

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:

	FY2017 - 2018 Expenditures	FY2018 – 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Operating	\$9,588,149	\$9,448,654	\$9,432,193	\$8,541,506	-9.6%

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:

	FY2017 – 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 – 2020 Proposed	% Change from FY2018
Head Start Operating	\$2,222,575	\$2,242,386	\$2,351,891	\$2,345,146	-0.3%
EHS – CCP Operating	\$664,006	\$708,576	\$838,234	\$642,747	-23.3%

Employee compensation expenditures for fiscal year 2019-2020 parallel the rate changes for employees in the School Operating budget.

Service Levels and Performance:

In 2018-2019 the Shenandoah Valley Head Start and Early Head Start – CCP provided comprehensive preschool services to 254 Head Start children and 32 Early Head Start children who meet federal poverty criteria for enrollment in the program at no cost to the family. The activities provided include classroom instruction, health services, family and child support, staff development and parent training, acquisition of program technical assistance, and operational and maintenance services. Financial activities include meeting personnel, fringe, contractual, travel, supplies, equipment, and training costs associated with maintaining a regional comprehensive preschool program operating a birth to five continuum that meets the Office of Head Start performance standards.

Fund 48 – Governor’s School Fund

Description:

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

Goals:

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

Budget Summary:

	FY2017 – 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Proposed	% Change from FY2018
Operating	\$1,482,502	\$1,634,997	\$1,649,339	\$1,705,658	3.4%

Employee compensation expenditures for fiscal year 2019-2020 parallel the rate changes for employees in the School Operating budget.

Service Levels and Performance:

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

County's Capital Improvement Fund

Description:

The County Capital Projects Fund is used to account for the construction or renovation of major capital facilities. These projects include major building repairs such as roofs, repaving of parking lots, replacement vehicles such as fire and rescue apparatus, and construction projects such as landfill expansion. Funding is provided by grants, loan proceeds and a transfer from the general fund.

Budget Summary:

Item	FY2017 - 2018 Expenditures	FY2018 - 2019 Adopted	FY2018 - 2019 Revised	FY2019 - 2020 Recommended	% Change from FY2019
Capital	\$9,490,493	\$4,387,866	\$11,997,656	\$7,808,967	-17.7%
Transfers	2,693,928	2,277,907	2,076,267	1,510,579	-43.9%
Total	\$12,184,421	\$6,665,773	\$14,073,923	\$9,319,546	-23.5%

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

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

CAPITAL IMPROVEMENT PROGRAM:

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

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

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

**County Capital Improvement Plan and Budget Letter to the
Board**

COUNTY OF AUGUSTA, VA

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March 13, 2019

M E M O R A N D U M

TO: BOARD OF SUPERVISORS

FROM: Timothy K. Fitzgerald, County Administrator *TKF*

COPY: Augusta County Planning Commission

SUBJECT: CAPITAL IMPROVEMENTS PLAN AND BUDGET

The recommended Capital Improvements Budget for Fiscal Year 2019-20, along with the Capital Improvements Plan for the five years 2019-20 through 2022-24, is submitted for the Board of Supervisors' consideration (**attachment**). I am also forwarding the CIP to the Planning Commission for their review and consideration as it relates to the Comprehensive Plan.

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

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

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

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

This represents a reduction of \$4,462,024 in previously committed Capital funding. To re-establish this funding source would require adding 6¢ to our 63¢ existing tax rate (\$703,000 = 1¢). To equalize with School Capital funding, it would take an additional 10¢.

The Board allocated re-occurring capital funding of \$1.7 with the 2018 real estate tax increase. These funds offset a portion of the total capital funds previously used for operating.

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.).

2019-20 CAPITAL BUDGET SUMMARY

Specifically, the proposed capital improvement budget for Fiscal Year 2019-20 identifies needs totaling \$24,992,000. The amount of funds represented by the five-year CIP is \$96,546,000. Because the CIP is a multi-year planning document, the Board has the flexibility to modify its five-year priorities as circumstances dictate. To fund the capital budget, year-end fund balances and reassessments revenues have been supplemented by designated revenues, i.e., one third of consumer utility taxes, one third of BPOL license taxes, 90% of meal taxes, a portion of lodging taxes, rental income and the 1997 NADA TPP adjustment.

For Fiscal Year 2019-20 the following funding sources are earmarked for capital projects:

<u>General Operating</u>	<u>FY19-20</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
Real Estate (2018)	1,704,685
	- 400,000 (1)
	- 278,000 (2)
	- 751,750 (3)
	- 623,000 (4)
	- 834,913 (5)

- 277,940 (6)
-1,296,421 (7)
-7,256,250 (8)
\$ 3,324,761

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

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

As previously stated, the CIP is a plan (versus the Capital budget) and it is a valuable exercise to identify needs regardless of the current funding availability. Doing so ensures that capital and infrastructure needs are not ignored and reminds us what future needs are on the horizon. The Capital Budget Fund had a December 31st balance of \$28.7 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 \$10 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>
FY2009	\$200,000	\$1,400,000
FY2010	\$100,000	\$ 700,000
FY2011	\$100,000	\$ 700,000
FY2012	\$ 50,000	\$ 350,000
FY2013	\$ -0-	\$ -0-
FY2014	\$ -0-	\$ -0-
FY2015	\$ 25,000	\$ 175,000
FY2016	\$ 50,000	\$ 350,000
FY2017	\$ 50,000	\$ 350,000
FY2018	\$ 50,000	\$ 350,000
FY2019	\$ 50,000	\$ 350,000

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,

particularly when a public/private partnership presents itself as a viable option. This account provides seed money or leverage to address these issues.

Up to \$40,000 a year has been earmarked in the past to fund Stormwater projects under this program, individual projects up to \$20,000 have been eligible for this funding. Projects above this amount require Supervisor funding from their individual infrastructure accounts or public-private partnerships.

B) MS4

In 2014, the County became a regulated Municipal Separate Storm Sewer System (MS4) community and a Virginia Stormwater Management Program (VSMP) Authority. These programs, which are mandated by state code, 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. Projects that are currently on the approved list are the I-81 exit 235 turn lanes and the intersection of Mill Place Parkway, Route 612, and the Woodrow Wilson Roundabout.

Smart Scale funding is open for application every two years. 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 2018, School debt totaled \$75.6 million. Since 1990, principal and interest costs have increased from \$876,000 in FY90 to \$8.9 million in FY18.

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 925 prisoners. The bonded cost of the Regional Jail is \$21.1 million. The debt payment is \$1,953,000 annually of which Augusta County's share is \$681,642 based upon our three-year average of prisoner days (34.83%). The DOC's "out-of-compliance" backlog in local and regional jails continues to exist and Jail staff proactively works with DOC to have as many inmates transferred as possible. With Rockingham and Harrisonburg joining the Authority, our percentage of debt has dropped from 39.41% to 34.83%.

Due to the rising inmate population there has been a significant increase in expenditures for the Regional Jail. Costs for medical care, food, supplies and utilities are directly related to the population housed. Future plans for out-side bed rentals or expanding the facility are under consideration by the Authority. A 1.13% increase in percentage of usage by Augusta County equates to an \$110,000 increase in the operating budget alone. The County's share of annual debt for the Middle River Regional Jail and the Shenandoah Valley Regional Detention Home is:

MRRJ	\$681,642
SVRDH	<u>141,333</u>
	\$822,975

B) E-911

The next step in improving the E-911 system will be to bring the existing system to an IP based solution, which will allow for capabilities such as GPS location, text messaging and database queries to meet radio users expectations. The Emergency Communications Center will need to upgrade its narrowband Motorola analog UHF wide band simulcast radio system. The Center has seven frequencies, with one talk around frequency. The current radio system will not be able to meet the expectations of radio users for the long term. Federal grant money is only available for Project 25 (P25) capable equipment, which supports analog, repeater, and simulcast voting topologies. Upgrades bring the existing system to an IP based solution and opens up options to add more sites, more equipment, more channels and more features. It allows for the ability to link to other networks for mutual aid and regional or statewide networks.

C) FIRE AND RESCUE

The recommendations proposed in previous fire and rescue studies, as well as the Strategic Plan recommendations suggested in recent years, continue to impact the operating budget, as well as the capital budget. While this is recognized and accounts have been established in capital for apparatus, the Training Center, and volunteer equipment, the needs associated with maintaining and supporting a combination system continue to escalate.

Fire and rescue station infrastructure; 17 stations total countywide, 4 of which are County owned, are aging and need to be considered with regard to future upgrades and/or new construction.

In addition to having 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 the three courts projects will be significant. Capital funding has been set aside to begin the design and construction process. A financial plan will be established when the architect provides estimates for the three projects. It is anticipated debt service will be included in the FY2021 or FY2022 budget.

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 FY20 or FY21 timeframe. 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 in FY23. The delay can be attributed to a number of factors:

- Reduced Tonnage (economy driven)
- Improved compaction
- Change in daily cover from 6 inches of topsoil to a spray substance
- 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 many door security and cameras over the years. This equipment resides on our network and is our responsibility. During the past several years we have assigned toughbooks to over 100 users between Sheriff's office and Fire/Rescue personnel. We have moved our network to a virtual 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** – Recent Capital projects 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. 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 (2018). Essential capital needs for the older parks are significant.

Staff have seen a significant increase in requests for use of the Fishersville Gym facility over the past two years. This increase is reflective of the deficit in gym space that the County has compared to demand, especially within its urban growth areas. Staff 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.

The Parks and Recreation Commission continues to serve as a resource for the allocation of recreation grants to community groups which have dedicated their time and energy to promoting recreation opportunities for our citizens. Since the program was initiated, over \$2.5 million has been authorized leveraging an estimated \$4.8 million in community, individual and corporate contributions.

- E) **SHENANDOAH VALLEY REGIONAL AIRPORT COMMISSION** - The Airport Commission has been successful over the past several years leveraging local funds to secure significant State and Federal Grants to improve facilities at the Shenandoah Valley Regional Airport (SHD). Projects underway or recently completed include renovations to runways and hangar design/construction. The Airport Commission has a Master Plan for the Airport which identifies existing conditions, forecasts demand and facilities that will be necessary to meet such demand over the next 15-20 years. The development and approval of a plan is required by both the Federal Aviation Administration and Virginia Department of Aviation in order for the Commission to secure funding for future projects from both agencies. Augusta County partners with Rockingham County, Staunton, Waynesboro and Harrisonburg to operate the Airport.

- F) **UTILITIES** – The County's Infrastructure Accounts have traditionally covered minor water and sewer extensions. The County's Comprehensive Plan, as well as Economic Development initiatives, often requires a financial commitment from the Service Authority. In such circumstances, it would be appropriate to participate in cost sharing proposals. Additionally, the issue of fire flow may require public-private and County-ACSA partnerships to address. In 2015, ACSA provided the County with a detailed list of potential fire flow improvement projects in each district, noting those that also had economic development benefits as well. The County's prioritization of Weyers Cave as the focus of new industrial and commercial growth will also require an expansion of the Weyers Cave wastewater treatment plant, which cannot be funded solely through increased sewer rates for ACSA customers. County participation in the funding of this project will be critical in order to move forward.
- G) **BUILDING SINKING FUND** – The Building Sinking Fund has been established based upon depreciation costs associated with HVAC, carpet and tile, roofs, lighting 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 construction phase. The non-Federal share for bringing dams into compliance is 35%. The State will participate with Augusta County in helping to offset the non-local costs for the facility (25%).
- N) **SOLID WASTE TRANSFER RECYCLING LOCATIONS** – Staff continually monitors 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. Currently, glass and plastic markets have dwindled to the point that the County has been forced into a position to consider not recycling these items.
- O) **VEHICLE SINKING FUND** – A depreciation account has been established for the replacement of law enforcement and other County vehicles.

TKF/am

c:/budget/cap19

Appendix A
Augusta County
Full Time Personnel

While County Administration made recommendations on additional staffing, it is at the discretion of the Board to accept or change those recommendations. As noted in the Board of Supervisors budget work session revisions, the Board voted to eliminate two of the recommended positions with ECC. They also voted to eliminate the shared position with Economic Development and Parks and Recreation. With the final approval to hold the tax rate at \$.63 per \$100 in a reassessment year, the additional funding allowed for the approval of four part time resource officers within the Sheriff's department. All other requested and approved positions are detailed in the Count Administrators letter to the board.

Department	FY19 Actual	FY19 Adopted	FY19 Revised	FY20 Adopted
General Government				
Board of Supervisors	7	7	7	7
County Administrator	5	5	5	6
Human Resources	3	3	3	3
County Attorney	2	3	3	3
Commissioner of Revenue	12	12	12	12
Treasurer	7	7	7	7
Finance	7	7	6	6
Revenue Recovery Fund	0	0	1	1
Information Technology	7	7	7	7
Board of Elections	2	2	2	2
Total General Government	52	53	53	54
Judicial Administration				
Circuit Court	3	3	3	3
Clerk of the Circuit Court	11	11	11	11
Commonwealth Attorney	11	11	11	11
Total Judicial Administration	25	25	25	25
Public Safety				
Sheriff	85	86	86	86
Emergency Communication Center	17	18	18	20
Fire & Rescue	103	105	105	106
Building Inspection	6	6	6	6
Animal Control	3	3	3	3
Total Public Safety	214	218	218	221
Public Works				
Facilities Management	14	14	14	15
Total Public Works	14	14	14	15
Health and Welfare				
Department of social services	149	149	149	149
Total Health and Welfare	149	149	149	149
Culture and Recreation				
Parks and Recreation	10	10	10	10
Library	16	16	16	16
Total Culture and Recreation	26	26	26	26
Community Development				
Community Development	11	11	11	11
Total Community Development	11	11	11	11
Economic Development				
Economic Development	2	2	2	2
Total Economic Development	2	2	2	2
Total Full Time Employees	491	491	491	503

Appendix B
Augusta County
Tax Rates and Assessed Values

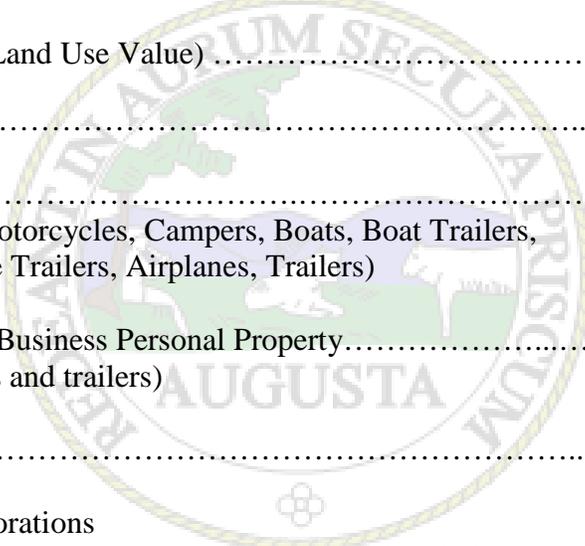
TAX RATES SOURCE

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

AUGUSTA COUNTY, VIRGINIA

ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2020



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

Typical Augusta County Household

Typical Assessed Value

\$195,400- \$1,231.02 Real Estate Taxes
(At advertised tax rate of 63 cents)



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

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

Typical Augusta County Household

Typical Assessed Value

\$195,400- \$1,231.02 Real Estate Taxes

(At advertised tax rate of 63 cents)

School Operating
\$577.09 (46.88%)

General Government
\$461.20 (37.46%)

School Debt
\$92.57
(7.52%)

County Capital Improvements
\$55.82
(4.53%)

Social Services
\$35.62
(2.89%)

County Debt
\$8.71
(0.71%)



**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, 2019
AND JUNE 30, 2020**

Public hearings will be held by the Augusta County Board of Supervisors on Wednesday, April 17, 2019, at 7:00 p.m. at the Augusta County Government Center in Verona, Virginia. Interested citizens are encouraged to attend and express their views. County staff will be available to answer questions from 6:30 - 7:00 p.m. prior to the public hearings.

	REVISED 2018-2019	PROPOSED 2019-2020
<u>FUNDING SOURCES:</u>		
General Property Taxes	\$ 64,440,880	\$ 66,197,700
Other Local Revenues	21,460,932	22,292,789
State Revenues	28,610,439	29,058,919
Federal Revenues	1,812,365	2,132,992
Sales Tax (state/local)	17,603,106	17,812,516
State School Revenues	46,632,538	48,310,794
Federal School Revenues	10,165,417	10,141,763
Non-Revenue Receipts	871,701	846,186
Total Revenues	<u>\$ 191,597,378</u>	<u>\$ 196,793,659</u>
Transfers From Other Funds	\$ 66,425,184	\$ 62,430,624
Fund Balances and Reserves	45,496,435	38,187,780
Total Sources	<u>\$ 303,518,997</u>	<u>\$ 297,412,063</u>
<u>FUNDING USES:</u>		
General Government Administration	\$ 4,896,997	\$ 4,820,673
Judicial Administration	2,150,966	2,247,946
Public Safety	23,304,199	23,800,720
Public Works	4,442,047	4,500,958
Health & Public Assistance	19,510,166	19,463,748
Recreation & Library	2,578,178	2,631,227
Community Development	1,793,142	1,914,403
Non-Departmental & Contingencies	1,570,921	1,770,147
Education-Operating Funds	116,320,968	120,806,986
Education-Capital Improvements	-	-
Debt	9,432,193	8,541,506
County Capital Improvements	12,906,256	8,981,196
Total Expenditures	<u>\$ 198,906,033</u>	<u>\$ 199,479,510</u>
Transfers to Other Funds	\$ 66,425,184	\$ 62,430,624
Fund Balances and Reserves	38,187,780	35,501,929
Total Uses	<u>\$ 303,518,997</u>	<u>\$ 297,412,063</u>

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

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

Timothy K. Fitzgerald, Clerk
Board of Supervisors

**BOARD OF SUPERVISORS
FY19-20 Budget
March 18, 2019**

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

Expenditures

FY19 Revised:

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

FY20 Budget:

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

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

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

GRAND TOTAL \$2,400,000

Revenues

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

- Real Estate Reassessment \$2,400,000

APPENDIX D
Augusta County
Adoption Resolutions
FY2018-2019 Revised
FY2019-2020 Adopted

APPROPRIATIONS

On the motion of _____, seconded by _____, the following Resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of the County of Augusta, Virginia, that the following appropriation be made for the fiscal year **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	149,827
12010	COUNTY ADMINISTRATOR	754,513
12030	HUMAN RESOURCES	277,223
12040	LEGAL SERVICES	398,003
12090	COMMISSIONER OF REVENUE	900,787
12100	REASSESSMENT	331,200
12110	BOARD OF EQUALIZATION	5,800
12130	TREASURER	538,401
12150	CENTRAL ACCOUNTING	404,926
12200	MANAGEMENT INFORMATION SYSTEMS	793,575
13010	BOARD OF ELECTIONS	342,742
21010	CIRCUIT COURT	185,057
21020	GENERAL DISTRICT COURT	7,500
21030	MAGISTRATE	5,320
21060	CLERK OF THE CIRCUIT COURT	858,292
22010	COMMONWEALTH ATTORNEY	1,094,797
31020	SHERIFF	6,965,789
31040	EMERGENCY SERVICES OPERATIONS	1,737,817
32010	FIRE DEPARTMENT	7,221,652
32020	EMERGENCY SERVICES - VOLUNTEERS	2,086,059
32030	FIRE & EMS TRAINING	351,353
33030	J&D COURT	22,060
33040	COURT SERVICES	3,375
33050	JUVENILE & PROBATION	2,801,592
34010	BUILDING INSPECTIONS	396,675
35010	ANIMAL CONTROL	445,283
41020	HIGHWAYS & ROADS	16,000
41040	STREET LIGHTS	122,500

42010	SANITATION & WASTE	2,183,139
42020	RECYCLING	164,300
43010	FACILITIES MANAGEMENT	1,956,108
51010	HEALTH DEPARTMENT	544,568
51020	TAX RELIEF FOR THE ELDERLY	347,100
71010	PARKS & REC INCL. NATURAL CHIMNEYS	1,169,566
73010	LIBRARY-FISHERSVILLE & CHURCHVILLE	1,408,612
81010	COMMUNITY DEVELOPMENT	1,003,820
81020	TOURISM	272,770
81050	ECONOMIC DEVELOPMENT	304,059
83010	EXTENSION OFFICE	109,033
83050	COUNTY FARM	8,260
92020	OTHER OPERATIONAL FUNCTIONS	1,020,062
92030	CONTRIBUTIONS	435,359
92040	CONTINGENCIES	115,500
94000	TRANSFERS TO OTHER FUNDS	<u>63,248,917</u>

GRAND TOTAL - GENERAL OPERATING FUND (11) 103,509,291

FROM: Fire Revolving Loan Fund (12)
TO: Fire Revolving Loan Fund (12)

50000 Disbursement of Loans & Gear Purchases 605,000

Grand Total - Fire Revolving Loan Fund (12) 605,000

FROM: Asset Forfeiture Fund (13)
TO: Asset Forfeiture Fund (13)

31030 - Operations 48,100

Grand Total - Asset Forfeiture Fund (13) 48,100

FROM: Economic Development Fund (14)
TO: Economic Development Fund (14)

53000 - Payments to E.D.A. 95,200

Grand Total - Economic Development Fund (14) 95,200

FROM: Revenue Recovery Fund (15)
TO: Revenue Recovery Fund (15)

32020 - Payments to Agencies 619,444
94000 - Transfers to Other Funds 1,100,000

Grand Total - Revenue Recovery Fund (15) 1,719,444

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	9,851,498
53020 - Public Assistance	<u>3,417,000</u>
Grand Total - Virginia Public Assistance Fund (23)	13,268,498

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

53060 - Children's Services Act	<u>5,350,000</u>
Grand Total - Children's Services Act Fund (24)	5,350,000

FROM: School Operating Fund (41)
 TO: School Operating Fund (41)

For the operation of the Public Schools of the School Operating Fund (41) and to be expended only on order of the Augusta County School Board of Augusta County, Virginia, for the functions and objects a contained in their budget requests as presented to the Board of Supervisors for financial and fiscal purposes:

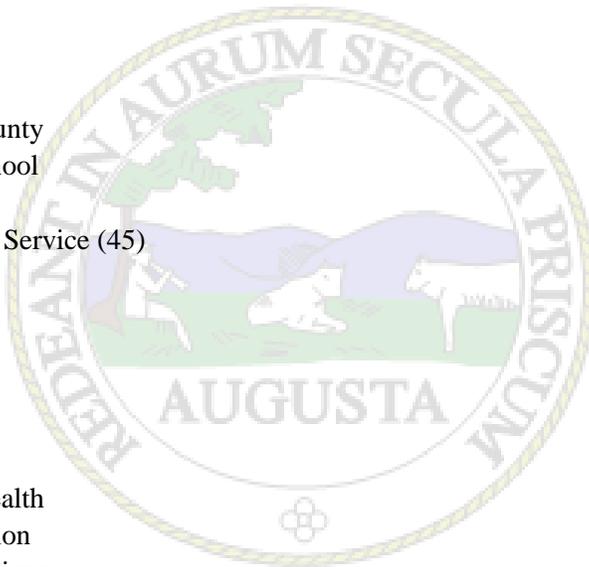
11000 - Instruction	87,128,882
20000 - Admin/Attend/Health	4,443,864
30000 - Pupil Transportation	6,441,418
40000 - Operation/Maintenance	<u>8,968,963</u>
Grand Total - School Operating Fund (41)	106,983,127

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>4,074,422</u>
Grand Total - School Cafeteria Fund (43)	4,074,422

FROM:	School Capital Improvement Fund (44)	
TO:	School Capital Improvement Fund (44)	
	13800 - Technology	7,486
	42000 - Building/Facility Services	32,809
	62470 - Cassell Elementary School	122,648
	62510 -Buffalo Gap	72,000
	62550 - Wilson Memorial High School	150,000
	62580 - Riverheads Elementary School	46,149
	Grand Total - School Capital Improvement Fund (44)	<u>431,092</u>
FROM:	School Debt Fund (45)	
TO:	School Debt Fund (45)	
	92040 - Debt Service - County	732,229
	92050 - Debt Service - School	<u>8,699,964</u>
	Grand Total - School Debt Service (45)	9,432,193
FROM:	Head Start Fund (47)	
TO:	Head Start Fund (47)	
	10000 - Instruction	2,622,510
	20000 - Admin/Attend/Health	489,201
	30000 - Pupil Transportation	48,905
	40000 - Maintenance Services	<u>22,372</u>
	Grand Total - Head Start Fund (47)	3,182,988
FROM:	Governor's School Fund (48)	
TO:	Governor's School Fund (48)	
	11000 - Instruction	1,538,139
	40000 - Operations/Maintenance	61,200
	66000 - Building Improvement	<u>50,000</u>
	Grand Total - Governor's School Fund (48)	1,649,339
FROM:	County Capital Improvement Fund (70)	
TO:	County Capital Improvement Fund (70)	
	8005 - Landfill	200,000



8011 - Infrastructure - Beverley Manor	100,280
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	27,000
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	1,095,710
8058 - Emergency Communications	1,160,382
8060 - Sheriff/K-9	125,000
8070 - Scholastic Way	201,120
8134 - County School	631,692
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	900,562
8145 - Economic Development	445,326
8146 - Firing Range	52,000
8147 - Government Center Expansion	200,000
8148 - County Courthouse	2,800,000
8149 - A.C.S.A.Contribution	100,000
8151 - Flood Control Dams	1,253,375
8152 - Fire & Rescue Equipment	200,000
8153 - Haz Mat Grant	12,000
8155-Dupont Settlement Grant	176,400
8161 - Blue Ridge Community College	137,585
8162 - Secondary Roads - Revenue Sharing	330,256
8164 - Storm Water Management	333,035
8165 - Government Center Security	51,047
8166 - Vehicle Sinking Fund	415,902
8198 - Building Sinking Fund	756,460
8199-Contingencies	100,000
94000 - Transfers To Other Funds	2,076,267
	<hr/>
Grand Total - Capital Improvement Fund (70)	14,982,523
GRAND TOTAL - APPROPRIATIONS (All Funds)	265,331,217

APPROPRIATIONS

On the motion of _____, seconded by _____, the following Resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of the County of Augusta, Virginia, that the following appropriation be made for the fiscal year **2019-2020** from the funds and for the functions or purposes indicated:

BE IT FURTHER RESOLVED that the Treasurer be, and is hereby authorized to transfer to other funds from the GENERAL OPERATING FUND from time to time as money becomes available, sums equal to, but not in excess of the appropriations made to these funds from GENERAL OPERATING FUND for the period covered by the appropriation.

BE IT STILL RESOLVED that the County Administrator is authorized, pursuant to a resolution adopted by this Board of Supervisors on November, 11, 1959, to pay all normal and routine claims, when presented for which appropriations are hereinafter made, with his own warrant.

GENERAL OPERATING FUND

11010	BOARD OF SUPERVISORS	143,481
12010	COUNTY ADMINISTRATOR	844,318
12030	HUMAN RESOURCES	281,553
12040	LEGAL SERVICES	465,098
12090	COMMISSIONER OF REVENUE	954,683
12110	BOARD OF EQUALIZATION	3,500
12130	TREASURER	563,610
12150	CENTRAL ACCOUNTING	415,382
12200	MANAGEMENT INFORMATION SYSTEMS	782,338
13010	BOARD OF ELECTIONS	366,710
21010	CIRCUIT COURT	172,942
21020	GENERAL DISTRICT COURT	7,500
21030	MAGISTRATE	3,596
21060	CLERK OF THE CIRCUIT COURT	941,259
22010	COMMONWEALTH ATTORNEY	1,122,649
31020	SHERIFF	7,294,085
31040	EMERGENCY SERVICES OPERATIONS	2,027,943
32010	FIRE DEPARTMENT	7,749,498
32020	EMERGENCY SERVICES - VOLUNTEERS	2,081,836
32030	FIRE & EMS TRAINING	435,576
33030	J&D COURT	19,460
33040	COURT SERVICES	3,120
33050	JUVENILE & PROBATION	2,071,417
34010	BUILDING INSPECTIONS	404,672
35010	ANIMAL CONTROL	441,886
41020	HIGHWAYS & ROADS	16,000
41040	STREET LIGHTS	120,500
42010	SANITATION & WASTE	2,204,029

42020	RECYCLING	161,500
43010	FACILITIES MANAGEMENT	1,998,929
51010	HEALTH DEPARTMENT	571,337
51020	TAX RELIEF FOR THE ELDERLY	350,200
71010	PARKS & REC INCL. NATURAL CHIMNEYS	1,196,791
73010	LIBRARY-FISHERSVILLE, STUARTS DRAFT & CHURCHVILLE	1,434,436
81010	COMMUNITY DEVELOPMENT	1,001,881
81020	TOURISM	273,570
81050	ECONOMIC DEVELOPMENT	311,280
83010	EXTENSION OFFICE	124,212
83050	COUNTY FARM	8,260
92020	OTHER OPERATIONAL FUNCTIONS	1,201,928
92030	CONTRIBUTIONS	442,967
92040	CONTINGENCIES	125,252
94000	TRANSFERS TO OTHER FUNDS	59,920,045

GRAND TOTAL - GENERAL OPERATING FUND (11) 101,061,229

FROM: Fire Revolving Loan Fund (12)
TO: Fire Revolving Loan Fund (12)

50000 Disbursement of Loans & Gear Purchases 605,000

Grand Total - Fire Revolving Loan Fund (12) 605,000

FROM: Asset Forfeiture Fund (13)
TO: Asset Forfeiture Fund (13)

31030 - Operations 48,000

Grand Total - Asset Forfeiture Fund (13) 48,000

FROM: Economic Development Fund (14)
TO: Economic Development Fund (14)

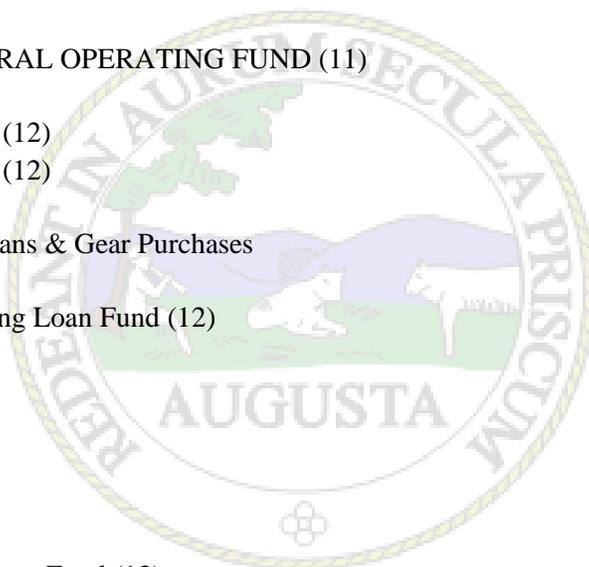
53000 - Payments to E.D.A. 195,200

Grand Total - Economic Development Fund (14) 195,200

FROM: Revenue Recovery Fund (15)
TO: Revenue Recovery Fund (15)

32020 - Payments to Agencies 618,227
94000 - Transfers to Other Funds 1,000,000

Grand Total - Revenue Recovery Fund (15) 1,618,227



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	9,989,211
53020 - Public Assistance	<u>3,553,000</u>
 Grand Total - Virginia Public Assistance Fund (23)	 13,542,211

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

53060 - Children's Services Act	<u>5,000,000</u>
 Grand Total - Children's Services Act Fund (24)	 5,000,000

FROM: School Operating Fund (41)
 TO: School Operating Fund (41)

For the operation of the Public Schools of the School Operating Fund (41) and to be expended only on order of the Augusta County School Board of Augusta County, Virginia, for the functions and objects a contained in their budget requests as presented to the Board of Supervisors for financial and fiscal purposes:

11000 - Instruction	89,561,817
20000 - Admin/Attend/Health	4,628,815
30000 - Pupil Transportation	6,636,028
40000 - Operation/Maintenance	<u>9,393,547</u>
 Grand Total - School Operating Fund (41)	 110,220,207

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>4,457,897</u>
 Grand Total - School Cafeteria Fund (43)	 4,457,897

FROM:	School Capital Improvement Fund (44)	
TO:	School Capital Improvement Fund (44)	
	13800 - Technology	362,468
	34000 - Transportation	1,080,000
	42000 - Building/Facility Services	0
	62470 - Cassell Elementary School	0
	62580 - Riverheads Elementary School	0
	62500-Special Capital Projects	0
	Grand Total - School Capital Improvement Fund (44)	<u>1,442,468</u>

FROM:	School Debt Fund (45)	
TO:	School Debt Fund (45)	
	92040 - Debt Service - County	731,436
	92050 - Debt Service - School	<u>7,810,070</u>
	Grand Total - School Debt Service (45)	8,541,506

FROM:	Head Start Fund (47)	
TO:	Head Start Fund (47)	
	10000 - Instruction	2,503,770
	20000 - Admin/Attend/Health	401,802
	30000 - Pupil Transportation	66,084
	40000 - Maintenance Services	<u>9,100</u>
	Grand Total - Head Start Fund (47)	2,980,756

FROM:	Governor's School Fund (48)	
TO:	Governor's School Fund (48)	
	11000 - Instruction	1,594,458
	40000 - Operations/Maintenance	61,200
	66000 - Building Improvement	<u>50,000</u>
	Grand Total - Governor's School Fund (48)	1,705,658

FROM:	County Capital Improvement Fund (70)	
TO:	County Capital Improvement Fund (70)	
	8005 - Landfill	200,000
	8011 - Infrastructure - Beverley Manor	<u>50,000</u>

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	595,500
8058 - Emergency Communications	535,382
8059 - Fire Training Center	25,000
8060 - Sheriff/K-9	25,000
8135 - Regional Correction Center	564,124
8139 - Tourist Information Center	10,000
8141 - Geographical Information System	23,035
8142 - Recreational Community Center	75,000
8144 - Information Technology	245,562
8145 - Economic Development	273,224
8146 - Firing Range	52,000
8147 - Government Center Expansion	25,000
8148 - County Courthouse	1,100,000
8149 - A.C.S.A. Contribution	100,000
8151 - Flood Control Dams	2,434,275
8152 - Fire & Rescue Equipment	200,000
8153 - Haz Mat Grant	10,000
8155 - Dupont Settlement Grant	734,600
8161 - Blue Ridge Community College	137,585
8162 - Secondary Roads - Revenue Sharing	389,720
8164 - Storm Water Management	47,229
8165 - Government Center Security	25,000
8166 - Vehicle Sinking Fund	300,500
8198 - Building Sinking Fund	256,460
8199-Contingencies	100,000
94000 - Transfers To Other Funds	1,510,579
	<hr/>
Grand Total - Capital Improvement Fund (70)	10,491,775
GRAND TOTAL - APPROPRIATIONS (All Funds)	261,910,134

**Appendix E
Augusta County
Detailed Budget**

2019-20 BUDGET REVENUES

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

REVENUE ESTIMATES			
GL NO	DESCRIPTION	AMMENDED	ADOPTED
		FY/2019	FY/2020
		BUDGET	BUDGET
GENERAL OPERATING FUND			
11000-GENERAL PROPERTY TAXES			
011010-0002	DELINQUENT TAXES-REAL ESTATE	650,000	650,000
011010-0005	LAND USE ROLL-BACK TAXES	130,000	130,000
011010-2018	2018 CURRENT TAXES-R.E.	21,500,000	
011010-2019	2019 CURRENT TAXES-R.E.	21,766,000	23,091,300
011010-2020	2020 CURRENT TAXES-R.E.		21,766,000
TOTAL-GENERAL PROPERTY TAXES		44,046,000	45,637,300
11020-DELINQUENT PUBLIC SERVICE R.			
011020-0003	CURRENT TAXES-P.P.-PUB. SERV	22,000	22,000
011020-2018	2018 R.E.-PUBLIC SERVICE	1,457,180	
011020-2019	2019 R.E.-PUBLIC SERVICE	1,424,700	1,424,700
011020-2020	2020 R.E.-PUBLIC SERVICE		1,424,700
TOTAL-PUBLIC SERVICE R.E.		2,903,880	2,871,400
11030-PERSONAL PROPERTY			
011030-0001	CURRENT TAXES-PERSONAL PROPE	11,805,000	12,203,000
011030-0002	DELINQUENT TAXES-PERSONAL PR	450,000	350,000
011030-0003	MOBILE HOME TAXES	208,600	208,600
TOTAL-PERSONAL PROPERTY		12,463,600	12,761,600
11040-MACHINERY & TOOLS			
011040-0001	CURRENT TAXES-MACHINERY & TO	4,127,400	4,127,400
TOTAL-MACHINERY & TOOLS		4,127,400	4,127,400
11060-PENALTIES & INTEREST			
011060-0001	PENALTIES	400,000	400,000
011060-0002	INTEREST	500,000	400,000
TOTAL-PENALTIES & INTEREST		900,000	800,000
TOTAL-GENERAL PROPERTY TAXES		64,440,880	66,197,700
12000-OTHER LOCAL TAXES			
012010-0001	LOCAL SALES & USE TAXES	5,750,000	5,800,000
012020-0001	CONSUMER UTILITY TAXES	1,785,000	1,785,000
012030-0001	BUSINESS & PROFESSIONAL LICE	3,650,000	3,650,000
012030-0007	UTILITY LICENSE TAX	276,000	276,000
012060-0001	BANK FRANCHISE TAXES	295,000	295,000
012070-0001	RECORDATION TAXES	775,000	760,000
012070-0002	WILLS & ADMINISTRATION TAX	25,000	20,000
012100-0001	LODGING TAXES	640,000	660,000
012110-0001	MEALS TAX	2,550,000	2,550,000
012190-0001	INTEREST & PENALTY-LOCAL TAX	85,000	60,000
TOTAL-OTHER LOCAL TAXES		15,831,000	15,856,000
13000-PERMITS, PRIV. FEES-REG. LICE			
013010-0001	ANIMAL LICENSES	55,000	55,000
013030-0004	LAND USE APPLICATION FEES	48,000	46,000
013030-0005	TRANSFER FEES	2,000	2,000
013030-0006	CELLULAR TOWER FEES	10,650	8,650
013030-0007	ZONING & SUBDIVISION PERMITS	25,000	25,000
013030-0008	BUILDING PERMITS	185,000	185,000

013030-0009	TEMP.CERTIFICATES OF OCCUPAN	2,000	2,000
013030-0010	ELECTRICAL PERMITS	55,000	55,000
013030-0011	EROSION & SEDIMENT FEES (BLD	50,000	50,000
013030-0012	PLUMBING PERMITS	35,000	35,000
013030-0013	REINSPECTION FEES	500	500
013030-0014	MECHANICAL PERMITS	40,000	40,000
013030-0015	PRECIOUS METAL PERMITS	2,000	2,000
013030-0016	DANCE HALL PERMITS	400	400
013030-0017	STORMWATER FEE-LOCAL	80,000	95,000
013030-0018	EMERGENCY FALSE ALARM FEES	7,000	7,000
013030-0019	AGRICULTURAL STRUCTURAL PERM	700	1,000
013030-0020	MECHANIC'S LIEN FEE	500	500
013030-0032	SPEC. USE PERMITS & VAR. FEE	17,000	17,000
013030-0034	ZONING APPLICATION FEES	4,700	4,700
013030-0035	AMUSEMENT DEVICE PERMITS	400	400
013030-0036	EROSION & SEDIMENT CONTROL F	10,000	10,000
013030-0037	SITE PLAN FEES	10,000	10,000
013030-0038	SANITATION FEES	20,000	20,000
013030-0039	ADMINISTRATIVE PERMITS	3,500	3,500
TOTAL-PERMITS,PRIV. FEES-REG. LIC		664,350	675,650
14000-FINES & FORFEITURES			
014010-0001	COUNTY FINES & FORFEITURES	310,000	310,000
014010-0003	VEHICLE VIOLATIONS	500	500
014010-0004	DOG VIOLATION FINES	20,000	20,000
TOTAL-FINES & FORFEITURES		330,500	330,500
15000-REV. USE OF MONEY & PROPERTY			
015010-0001	INTEREST ON BANK DEPOSITS	820,000	820,000
015020-0001	RENTAL ON GENERAL PROPERTY	301,000	301,000
015020-0005	SALE OF GOVERNMENT VEHICLES	4,000	4,000
015020-0006	SALE OF MATERIALS & SUPPLIES	5,000	5,000
015020-0007	SALE OF SALVAGE & SURPLUS	8,000	4,500
015020-0008	SALE OF RECYCLABLE MATERIALS	5,000	5,000
015020-0009	SALE OF MATERIALS & SUPPLIES	45,000	45,000
015020-0011	BERRY FARM/MILL PLACE OPERAT	4,000	4,000
TOTAL-REV. USE OF MONEY & PROPERTY		1,192,000	1,188,500
16000-CHARGES FOR SERVICES			
016010-0002	EXCESS FEES-CLK.OF CIRCUIT C	18,500	28,300
016010-0003	SHERIFF'S FEES	3,600	3,600
016010-0004	CRIMINAL RECORDS CHECK-SHERI	3,500	3,500
016010-0005	COURTHOUSE FEES	65,000	65,000
016010-0006	TREASURER'S COLLECTIONS FEES	85,000	85,000
016010-0007	CONCEALED WEAPONS PERMITS	40,000	40,000
016010-0008	COURTHOUSE SECURITY FEES	115,000	110,000
016010-0009	TREASURER'S ADMINISTRATIVE F	9,000	2,000
016010-0010	E-SUMMONS FEES	42,000	44,000
016020-0001	COMMONWEALTH ATTORNEY FEES	7,000	7,000
016050-0002	MISCELLANEOUS JAIL FEES	14,500	10,000
016080-0001	LANDFILL TIPPING FEES	1,300,000	1,400,000
016130-0001	CAMPING FEES	220,000	230,000
016130-0003	EVENT FEES	3,200	4,500
016130-0004	RENTAL FEES	12,000	12,000

016130-0005	FIREWOOD/SALES ITEMS	5,200	5,000
016130-0006	RECREATION FEES	155,000	175,000
016130-0007	C.A.R.E. PROGRAM FEES	330,000	290,000
016130-0008	KIDS CAMP FEES	144,500	148,000
016130-0010	POOL FEES	34,000	34,000
016150-0001	LIBRARY FINES & FEES	8,000	8,000
016150-0002	LIBRARY COLLECTION FEES	3,000	4,000
TOTAL-CHARGES FOR SERVICES		2,618,000	2,708,900
18000-MISCELLANEOUS			
018990-0006	MISCELLANEOUS	5,000	5,000
TOTAL-MISCELLANEOUS		5,000	5,000
19000-RECOVERED COSTS			
019120-0003	MRRJA RECOVERED COSTS	114,200	114,200
019120-0004	LIBRARY E-RATE REIMBURSEMENT	10,000	10,000
019120-0005	OTHER RECOVERED COSTS	104,000	104,000
019120-0006	ANIMAL CONTROL RESTITUTION P	2,000	1,200
019330-0001	REIMB.-J & D COURT COST	8,400	9,050
TOTAL-RECOVERED COSTS		238,600	238,450
22000-REVENUE FROM THE COMMONWEALTH			
022010-0003	MOTOR VEHICLE CARRIER TAXES	82,687	89,000
022010-0005	MOBILE HOME TITLING TAXES	120,000	110,000
022010-0006	TIMBER SALES-STATE	15,045	1,800
022010-0008	MOTOR VEHICLE LEASING TAXES	75,000	75,000
022010-0010	STATE RECORDATION TAX	200,000	200,000
022010-0011	PERSONAL PROPERTY REIMB.	4,296,000	4,296,000
022010-0012	STATE COMMUNICATIONS TAXES	2,320,000	2,320,000
022010-0013	MOPED SALES TAX	5,000	5,000
TOTAL-REVENUE FROM THE COMMONWEALTH		7,113,732	7,096,800
23000-REVENUE FROM THE COMMONWEALTH			
023000-0001	CLERK OF CIRCUIT COURT EXPEN	404,550	416,932
023000-0002	CIR. CT. STENOGRAPHER REIMBU	78,900	60,500
023010-0001	COMMONWEALTH ATTORNEY EXPENS	584,740	608,730
023010-0002	VICTIM-WITNESS GRANT	108,500	108,500
023020-0001	SHERIFF'S DEPT. EXPENSES	2,894,480	2,953,730
023030-0001	COMM. OF REVENUE EXPENSES	225,850	226,411
023040-0001	TREASURERS EXPENSES	171,700	173,416
023060-0001	REGISTRAR/ELECTORAL BD. EXPE	47,500	49,800
TOTAL-REVENUE FROM THE COMMONWEALTH		4,516,220	4,598,019
24000-REVENUE FROM THE COMMONWEALTH			
024040-0002	WIRELESS E-911 PSAP FUNDING	233,300	233,300
024040-0004	EMS GRANT-MOTOR VEHICLE FEES	80,000	80,000
024040-0007	LITTER CONTROL GRANTS	18,000	18,000
024040-0009	LIBRARY AID	162,052	164,800
024040-0010	PERFORMING ARTS-GRANT	4,500	4,500
024040-0012	SPAY/NEUTER REIMB & DMV PLAT	2,200	2,000
024040-0014	TECHNOLOGY TRUST FUND	20,000	40,000
024040-0015	GRANT-RESTORATION OF RECORDS	10,072	15,000
024050-0006	DEPT BEH HLTH & DEV VCSB-TDO	42,013	
TOTAL-REVENUE FROM THE COMMONWEALTH		572,137	557,600
33000-REVENUE FROM THE FEDERAL GOVT			
033010-0001	GROUND TRANSPORTATION GRANT	33,000	44,700

033010-0003	JUSTICE ASSISTANCE GRANTS (J	22,398	5,000
033010-0006	PAYMENT IN LIEU OF TAXES	353,000	353,000
033010-0008	VICTIM-WITNESS GRANT	81,392	83,020
033010-0011	SANE GRANT	15,200	15,200
033010-0012	DOMESTIC VIOLENCE GRANT	31,020	31,020
033010-0013	SAFER-HOMELAND SECURITY GRAN	185,700	
033010-0015	BULLET PROOF VEST GRANT	2,423	1,170
TOTAL-REVENUE FROM THE FEDERAL GOVT		724,133	533,110
41000-NON-REVENUE RECEIPTS			
041050-0015	TRANSFER FROM REVENUE RECOVER	1,100,000	1,000,000
041050-0070	TRANSFER FROM CO. CAP. IMPR		75,000
TOTAL-NON-REVENUE RECEIPTS		1,100,000	1,075,000
TOTAL FOR GENERAL FUND		99,346,552	101,061,229
FIRE REVOLVING LOAN FUND			
051000-0001	FIREMAN'S INSURANCE FUND	243,000	243,000
051000-0002	REPAYMENT OF LOANS	80,000	60,000
TOTAL-FIRE REVOLVING LOAN FUND		323,000	303,000
ASSET FORFEITURE FUND			
015010-0001	INTEREST ON BANK DEPOSITS	1,500	1,500
041000-0001	SEIZED FUNDS-LOCAL		800
041000-0002	SEIZED FUNDS-STATE	50,000	10,000
041000-0003	SEIZED FUNDS-FEDERAL		
TOTAL-ASSET FORFEITURE FUND		51,500	12,300
ECONOMIC DEVELOPMENT FUND			
014000-0002	LOCAL FUNDS	95,200	195,200
TOTAL ECONOMIC DEVELOPMENT FUND		95,200	195,200
REVENUE RECOVERY FUND			
015010-0001	INTEREST ON BANK DEPOSITS	4,000	3,000
018990-0001	REVENUE RECOVERY RECEIPTS	1,300,000	1,200,000
041050-0011	TRANSFER FROM GENERAL FUND	160,000	160,000
TOTAL-REVENUE RECOVERY FUND		1,464,000	1,363,000
VIRGINIA PUBLIC ASSISTANCE			
24000-FROM STATE FUNDS			
024010-0002	PUBLIC ASSISTANCE	3,341,600	3,478,975
024010-0007	ADMINISTRATIVE REIMBURSEMENT	8,730,603	8,818,185
TOTAL-FROM STATE FUNDS		12,072,203	12,297,160
41000-NON-REVENUE RECEIPTS			
041050-0011	TRANSFERS FROM GENERAL FUND	1,196,295	1,245,051
TOTAL-NON-REVENUE RECEIPTS		1,196,295	1,245,051
TOTAL-VIRGINIA PUBLIC ASSISTANCE		13,268,498	13,542,211
COMPREHENSIVE SERVICES ACT			
24000-FROM STATE FUNDS			
024010-0009	COMPREHENSIVE SERVICES ACT	3,424,000	3,200,000
041050-0011	TRANSFERS FROM GENERAL FUND	1,926,000	1,550,000
041050-0070	TRANSFERS FROM CAPITAL IMPRO		250,000

TOTAL-COMPREHENSIVE SERVICES ACT		5,350,000	5,000,000
SCHOOL OPERATING FUND			
015010-FROM USE OF MONEY			
015020-0001	RENTS	20,500	20,000
TOTAL-FROM USE OF MONEY		20,500	20,000
016120-CHARGES FOR EDUCATION			
016120-0001	TUITION-DAY SCHOOL	63,044	58,239
016120-0002	SPECIAL FEES FROM PUPILS	13,200	13,200
016120-0003	TEXTBOOK RESALE & FINES	1,000	1,000
016120-0004	TECHNOLOGY FEES & FINES	99,248	147,875
016120-0005	TRANSPORTATION OF PUPILS	700	500
016120-0006	TUITION-ADULT	228,200	233,938
016120-0007	TUITION-SUMMER SCHOOL	12,910	12,910
TOTAL-CHARGES FOR EDUCATION		418,302	467,662
018000-OTHER REBATES & REFUNDS			
018030-0003	OTHER REBATES & REFUNDS	120,774	110,652
018990-0003	DONATIONS & SPECIAL GIFTS	1,500	2,500
018990-0005	SALE OF SUPPLIES	125,555	125,555
018990-0009	SALE OF OTHER EQUIPMENT	15,000	5,000
018990-0010	INSURANCE ADJUSTMENTS	10,000	10,000
TOTAL-OTHER REBATES & REFUNDS		272,829	253,707
019010-TUITION & OTHER RECOVERED			
019010-0002	PAYMENTS, OTHER DIVISIONS	144,158	178,917
019010-0005	SCHOOL-BASED MEDICAL REIMBUR	9,000	15,000
019010-0011	E-RATE	433,300	430,000
019010-0100	BENEFITS-OTHER STATE AGENCIE	757,887	740,208
TOTAL-TUITION & OTHER RECOVERED		1,344,345	1,364,125
024000-FROM STATE FUNDS			
024020-0001	SALES TAX RECEIPTS	11,853,106	12,012,516
024020-0002	BASIC AID ENTITLEMENT	28,873,786	28,501,746
024020-0003	GED / ISAEF FUNDING	16,710	16,710
024020-0005	REGULAR FOSTER CHILDREN	97,657	120,079
024020-0007	EDUCATION OF THE GIFTED	317,021	313,854
024020-0008	REMEDIAL EDUCATION	836,935	828,574
024020-0011	COMPENSATION SUPPLEMENT		1,664,018
024020-0012	SPECIAL EDUCATION SOQ	1,280,764	1,267,970
024020-0014	TEXTBOOK PAYMENTS	638,417	632,039
024020-0017	VOCATIONAL EDUCATION SOQ	1,223,701	1,211,476
024020-0018	CAREER/TECH ED, ADULT	4,142	4,142
024020-0021	SOCIAL SECURITY INSTRUCTIONA	1,667,530	1,657,149
024020-0023	TEACHER RETIREMENT INSTRUCTI	3,677,442	3,653,259
024020-0028	EARLY READING INTERVENTION	183,919	186,058
024020-0041	GROUP LIFE INSURANCE INSTRUC	114,128	112,987
024020-0046	HOMEBOUND	16,102	16,184
024020-0048	REGIONAL TUITION PROGRAMS	1,011,307	1,127,555
024020-0052	CAREER/TECH ED EQUIP	15,153	15,153
024020-0053	CAREER/TECH ED, OCCUPATIONAL	45,723	63,606
024020-0059	SPECIAL EDUCATION FOSTER CHI	58,403	72,167
024020-0062	VOC EDUCATION ADULT-REGIONAL	68,106	90,663
024020-0065	AT RISK	589,914	703,658
024020-0070	CAREER/TECH ED EQUIP, REGION	7,268	7,268

024020-0073	NATIONAL BD CERTIFIED TEACHE	10,000	10,000
024020-0075	PRIMARY CLASS SIZE	967,559	967,476
024020-0076	TECHNOLOGY	518,000	518,000
024020-0077	SECURITY EQUIPMENT GRANT	70,423	
024020-0081	AT RISK FOUR-YEAR OLDS	922,801	914,707
024020-0082	VOC ED OCCUPATIONAL PREP-REG	70,558	90,132
024020-0086	SUPP LOTTERY, PUPIL ALLOC	2,125,448	2,320,813
024020-0091	CLINICAL FACULTY & MENTOR TE	4,757	5,778
024030-0009	ENGLISH AS SECOND LANGUAGE	105,456	104,595
024030-0049	INDUSTRY CERTIFICATION	19,071	12,714
024040-0005	SOL ALGEBRA READINESS	108,417	108,417
024040-0045	PROJECT GRADUATION	10,079	9,913
024040-0050	ITCV GRANT	128,849	128,849
024040-0067	CAREER SWITCHER MENTORING GR	2,000	
024080-0014	CTE REGL CTR WORKFORCE EXPAN	60,000	
TOTAL-FROM STATE FUNDS		57,720,652	59,470,225
033000-FROM FEDERAL FUNDS			
033020-0665	FEDERAL LAND USE (FOREST RES	37,423	37,423
033020-4010	TITLE I GRANTS TO LEAs	1,441,315	1,309,764
033020-4024	TITLE IV PART A ESSA	127,490	127,490
033020-4027	SPECIAL EDUCATION, FLOW-THRO	2,264,500	2,435,315
033020-4048	VOC ED - FEDERAL (PERKINS)	180,724	139,638
033020-4173	SPECIAL EDUCATION, PRE-SCHOO	75,300	62,027
033020-4181	ITCV, FEDERAL	68,022	68,022
033020-4330	ADVANCED PLACEMENT	1,064	1,064
033020-4365	TITLE III-PART A	20,916	15,822
033020-4367	ESEA, TITLE II PART A	253,270	250,165
TOTAL-FROM FEDERAL FUNDS		4,470,024	4,446,730
41000-NON-REVENUE RECEIPTS			
041050-0011	TRANSFERS FROM GENERAL FUND	42,736,475	44,197,758
TOTAL-NON-REVENUE RECEIPTS		42,736,475	44,197,758
SCHOOL CAFETERIA FUND			
010000-FROM LOCAL FUNDS			
015010-0001	INTEREST ON BANK DEPOSITS	24,000	22,000
TOTAL FROM LOCAL FUNDS		24,000	22,000
016120-CHARGES FOR EDUCATION			
016120-0041	STUDENT LUNCHES	883,808	900,000
016120-0042	STUDENT BREAKFASTS	26,000	25,000
016120-0043	ADULT LUNCHES	74,500	74,000
016120-0044	ADULT BREAKFASTS	1,500	1,500
016120-0045	A LA CARTE	390,000	390,000
016120-0046	OTHER REVENUES - REBATES	2,500	2,500
016120-0047	OTHER REVENUES - CATERING	7,000	7,000
016120-0048	OTHER REVENUES - VENDING	300	300
016120-0049	OTHER REVENUES - MISCELLANEO	11,000	10,000
TOTAL-CHARGES FOR EDUCATION		1,396,608	1,410,300
024000-FROM STATE FUNDS			
024020-0015	REIMB, STATE FOOD PROGRAM	48,136	48,000
024030-0047	SCHOOL BREAKFAST-STATE	65,000	82,000
024040-0034	BREAKFAST AFTER THE BELL GRA	15,000	15,000

TOTAL-FROM STATE FUNDS		128,136	145,000
033000-FROM FEDERAL FUNDS			
033020-0553	REIMB.-FEDERAL SCHOOL BREAKF	902,120	914,277
033020-0555	REIMB.-FEDERAL SCHOOL LUNCH	1,623,300	1,800,000
033020-0560	REIMB-FEDERAL ADMIN CNP	258	
TOTAL-FROM FEDERAL FUNDS		2,525,678	2,714,277
TOTAL-SCHOOL CAFETERIA FUND		4,074,422	4,291,577
SCHOOL CAPITAL IMPROVEMENT			
018000-MISCELLANEOUS REVENUE			
018990-0012	LOCAL - OTHER FUNDS	25,520	11,040
018990-0013	EDUCATIONAL BROADBAND LEASE	15,239	15,657
MISCELLANEOUS REVENUE		40,759	26,697
019010-E-RATE			
019010-0011	E-RATE, CAPITAL ACCOUNT		847,001
E-RATE, CAPITAL ACCOUNT			847,001
041050-TRANSFERS FROM OTHER FUNDS			
041050-0011	TRANSFER FROM THE GENERAL FU		1,080,000
041050-0070	TRANSFERS FROM CO. CAP. IMPR	72,000	
TOTAL-TRANSFERS FROM OTHER FUNDS		72,000	1,080,000
TOTAL FOR SCHOOL CAPITAL IMPROVEMENT FUND		112,759	1,953,698
DEBT FUND			
016190-0001	GREENVILLE SEWER CHARGES-ACS	41,000	48,000
041050-0011	TRANSFERS FROM GENERAL FUND	7,314,926	7,307,927
041050-0070	TRANSFERS FROM CO. CAP. IMPR	2,076,267	1,185,579
TOTAL FOR DEBT FUND		9,432,193	8,541,506
HEAD START FUND			
010000-FROM LOCAL FUNDS			
018990-0009	SALE OF OTHER EQUIP - HEAD S	7,153	
TOTAL-FROM LOCAL FUNDS		7,153	
019000-RECOVERIES			
019010-0001	TUITION-OTHER DIVISIONS	13,273	
019010-0002	OTHER PAYMENTS - OTHER DIVIS		
TOTAL- RECOVERIES		13,273	
033000-FEDERAL FUNDS			
033020-0099	HEAD START FEDERAL REVENUE	3,169,715	2,980,756
TOTAL-FEDERAL FUNDS		3,169,715	2,980,756
TOTAL FOR HEAD START FUND		3,190,141	2,980,756
GOVERNOR'S SCHOOL FUND			
016000-FROM LOCAL FUNDS			
016120-0002	SPECIAL FEES FROM STUDENTS	132,000	132,000
TOTAL-FROM LOCAL FUNDS		132,000	132,000
018000-MISCELLANEOUS REVENUE			
018030-0003	OTHER REBATES & REFUNDS, GOV	2,800	2,800
TOTAL-MISCELLANEOUS REVENUE		2,800	2,800
019000-RECOVERED COSTS			
019010-0001	TUITION FROM OTHER DIVISIONS	877,683	862,772
TOTAL-RECOVERED COSTS		877,683	862,772
024000-FROM STATE FUNDS			
024020-0029	GOVERNOR'S SCH.-REGIONAL	610,856	682,086
024020-0076	TECHNOLOGY	26,000	26,000

TOTAL-FROM STATE FUNDS		636,856	708,086
TOTAL FOR GOVERNOR'S SCHOOL FUND		1,649,339	1,705,658
COUNTY CAPITAL IMPROVEMENT			
	015000-REV. FROM USE OF MONEY		
015010-0002	INTEREST INCOME-CRESCENT LOA	16,530	
015020-0007	SALE OF SALVAGE & SURPLUS	2,000	
TOTAL-REV. FROM USE OF MONEY		18,530	
018000-MISCELLANEOUS			
018990-0009	INSURANCE PROCEEDS	30,000	
TOTAL-MISCELLANEOUS		30,000	
019000-RECOVERED COSTS			
019020-0001	RECOVERED COSTS	72,000	
019020-0004	LOCAL CONTRIBUTIONS-FIRING R	50,000	
019120-0004	LIBRARY E-RATE REIMBURSEMENT	17,000	
TOTAL-RECOVERED COSTS		139,000	
024000-FROM THE COMMONWEALTH			
024030-0003	COMMONWEALTH OF VA-VDOT	321,256	
024030-0009	BLDG COLLABORATIVE COMM GRAN	2,081	
024040-0005	HAZARDOUS MATERIALS GRANT	12,000	
024040-0006	RESCUE SQUAD ASSISTANCE FUND	66,210	
024040-0010	BROADBAND GRANT-DHCD	41,200	
024040-0011	DUPONT SETTLEMENT GRANT	176,400	
TOTAL-FROM THE COMMONWEALTH		619,147	
030000-FROM FEDERAL FUNDS			
033010-0011	EMPG-EOC	14,882	
033010-0013	SMOKE ALARM GRANT	34,000	
033020-0003	TRANSPORTATION ENHANCEMENT G	219,350	
033070-0002	WATERSHED/FLOOD PROTECTION-D	820,000	
TOTAL-FROM FEDERAL		1,088,232	
041000-NON-REVENUE RECEIPTS			
041020-0001	SALE OF LAND	25,515	
041020-0098	SALE OF ASSET-MRRJ CAPACITY	846,186	
	..TOTAL DEPARTMENT..	871,701	
041050-0011	TRANSFERS FROM GENERAL FUND	9,915,221	
TOTAL-NON-REVENUE RECEIPTS		10,786,922	
TOTAL FOR COUNTY CAPITAL IMPROVEMENTS FUND		12,681,831	
FINAL TOTAL ALL FUNDS		258,022,562	251,170,342

2019-20 BUDGET EXPENDITURES

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

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	FY18-19	FY19-20
		REVISED	ADOPTED
GENERAL OPERATING FUND			
11010 BOARD OF SUPERVISORS			
011010-1600	COMPENSATION OF MEMBERS	64,486	65,352
011010-2100	EMPLOYERS SHARE-FICA	4,665	4,999
011010-2300	EMPLOYERS SHARE-HOSPITALIZAT	16,096	16,460
011010-3120	CONTRACTUAL-STATE ASSEMBLY	25,830	26,670
011010-3125	CENSUS, SURVEYS, REPORTS	21,250	14,000
011010-5501	TRAVEL EXPENSES	17,000	15,500
011010-5502	EXPENSES-STATE ASSEMBLY	500	500
TOTAL-BOARD OF SUPERVISORS		149,827	143,481
12010 COUNTY ADMINISTRATOR			
012010-1100	SALARIES & WAGES	494,717	560,743
012010-1300	SALARIES & WAGES/PART-TIME	6,226	7,500
012010-2100	EMPLOYERS SHARE-FICA	35,539	43,471
012010-2210	EMPLOYERS SHARE-RETIREMENT	45,209	51,267
012010-2300	EMPLOYERS SHARE-HOSPITALIZAT	43,496	49,380
012010-2400	EMPLOYERS SHARE-GROUP LIFE I	6,280	7,122
012010-2500	EMPLOYERS SHARE-VRS HYBRID S		339
012010-2700	WORKERS COMPENSATION INS.	401	496
012010-3121	AUDITING-CONTRACTUAL	56,700	58,700
012010-3124	COST ALLOCATION PLAN	4,000	4,000
012010-3600	ADVERTISING	8,500	9,000
012010-5201	POSTAL SERVICES	1,000	1,000
012010-5203	TELEPHONE SERVICES	4,300	4,300
012010-5305	MOTOR VEHICLE INSURANCE	2,170	1,200
012010-5307	LIABILITY INS.-PUBLIC OFFICI	3,700	3,700
012010-5501	TRAVEL EXPENSES	6,000	6,000
012010-5801	DUES & SUBSCRIPTIONS	21,145	20,600
012010-6001	OFFICE SUPPLIES	8,500	8,500
012010-6008	MOTOR VEHICLE FUEL	1,800	1,800
012010-6009	MOTOR VEHICLE MAINT. & SUPPL	2,830	1,700
012010-8002	FURNITURE & FIXTURES	2,000	3,500
TOTAL-COUNTY ADMINISTRATOR		754,513	844,318
12030 HUMAN RESOURCES			
012030-1100	SALARIES & WAGES	189,503	192,233
012030-2100	EMPLOYERS SHARE-FICA	13,899	14,706
012030-2210	EMPLOYERS SHARE-RETIREMENT	17,870	18,128
012030-2300	EMPLOYERS SHARE-HOSPITALIZAT	23,208	24,690
012030-2400	GROUP LIFE INSURANCE	2,482	2,518
012030-2500	EMPLOYERS SHARE-VRS HYBRID S	207	209
012030-2700	WORKERS COMPENSATION INS.	155	170
012030-3102	WELLNESS PROGRAM		
012030-3600	ADVERTISING	2,500	1,500
012030-5201	POSTAGE SERVICES	1,100	1,100
012030-5203	TELEPHONE SERVICES	600	600
012030-5501	TRAVEL EXPENSES	1,000	1,000
012030-5504	IN-SERVICE TRAINING & EDUCAT	20,000	20,000
012030-5506	EMPLOYEE RECOGNITION & AWARD		
012030-5801	DUES & SUBSCRIPTIONS	699	699
012030-6001	OFFICE SUPPLIES	4,000	4,000
TOTAL-HUMAN RESOURCES		277,223	281,553
12040 COUNTY ATTORNEY			
012040-1100	SALARIES & WAGES	208,811	275,250
012040-1300	SALARIES & WAGES/PART-TIME	1,000	
012040-2100	EMPLOYERS SHARE-FICA	15,134	21,057
012040-2210	EMPLOYERS SHARE-RETIREMENT	19,644	25,956
012040-2300	EMPLOYERS SHARE-HOSPITALIZAT	18,156	24,690
012040-2400	EMPLOYERS SHARE-GROUP LIFE I	2,729	3,606
012040-2500	EMPLOYERS SHARE-VRS HYBRID S	125	502
012040-2700	WORKERS COMPENSATION INS.	154	252
012040-3120	CONTRACT SERVICES	120,000	100,000
012040-5201	POSTAGE	500	300
012040-5203	TELEPHONE SERVICES	800	970
012040-5501	TRAVEL EXPENSES/EDUCATION	2,500	3,500
012040-5801	DUES & SUBSCRIPTIONS	1,300	2,115

012040-6001	OFFICE SUPPLIES	1,650	2,000
012040-6004	LAW BOOKS	4,000	3,900
012040-8001	FURNITURE & FIXTURES	1,500	1,000
TOTAL COUNTY ATTORNEY		398,003	465,098
12090-COMMISSIONER OF THE REVENUE			
012090-1100	SALARIES & WAGES	596,696	638,361
012090-1300	SALARIES & WAGES/PART-TIME	6,700	
012090-2100	EMPLOYERS SHARE-FICA	44,758	48,835
012090-2210	EMPLOYERS SHARE-RETIREMENT	55,443	57,840
012090-2300	EMPLOYERS SHARE-HOSPITALIZAT	79,050	90,530
012090-2400	EMPLOYERS SHARE-GROUP LIFE I	7,702	8,035
012090-2500	EMPLOYERS SHARE-VRS HYBRID S	181	201
012090-2700	WORKERS COMPENSATION INS.	2,405	2,651
012090-3320	MAINTENANCE SERVICE CONTRACT	583	625
012090-3500	BOOKBINDING	1,381	1,500
012090-3501	CONTRACTUAL ASSESSMENTS-NADA	9,200	9,200
012090-3600	ADVERTISING	1,000	500
012090-4100	DATA PROCESSING SERVICES	26,100	29,100
012090-5201	POSTAL SERVICES	36,500	35,900
012090-5203	TELEPHONE SERVICES	3,100	3,100
012090-5305	MOTOR VEHICLE INSURANCE	1,083	1,200
012090-5501	TRAVEL EXPENSES	8,700	7,700
012090-5801	DUES & SUBSCRIPTIONS	1,705	1,705
012090-6001	OFFICE SUPPLIES	17,000	16,500
012090-6008	MOTOR VEHICLE FUEL	1,000	700
012090-6009	MOTOR VEHICLE MAINT. & SUPPL	500	500
TOTAL-COMMISSIONER OF THE REVENUE		900,787	954,683
12100-REASSESSMENT			
012100-3329	CONTRACTUAL SERVICES	298,000	
012100-5201	POSTAGE	12,600	
012100-5203	TELEPHONE SERVICES	500	
012100-6001	OFFICE SUPPLIES	100	
012100-8001	COMPUTER EQUIPMENT	20,000	
TOTAL-REASSESSMENT		331,200	
12110-BOARD OF EQUALIZATION			
012110-1600	COMPENSATION OF BOARD MEMBER	4,000	3,000
012110-3600	ADVERTISING	700	
012110-5201	POSTAGE	300	
012110-5203	TELEPHONE	300	300
012110-6001	OFFICE SUPPLIES	500	200
TOTAL-BOARD OF EQUALIZATION		5,800	3,500
12130-TREASURER			
012130-1100	SALARIES & WAGES	340,630	352,753
012130-1300	SALARIES & WAGES/PART-TIME	1,000	
012130-2100	EMPLOYERS SHARE-FICA	25,913	26,986
012130-2210	EMPLOYERS SHARE-RETIREMENT	32,113	33,265
012130-2300	EMPLOYERS SHARE-HOSPITALIZAT	45,290	57,610
012130-2400	EMPLOYERS SHARE-GROUP LIFE I	4,461	4,621
012130-2500	EMPLOYERS SHARE-VRS HYBRID S	325	357
012130-2700	WORKERS COMPENSATION INS.	283	318
012130-3600	ADVERTISING	100	300
012130-4100	DATA PROCESSING SERVICES	11,646	12,000
012130-5201	POSTAL SERVICES	48,500	52,500
012130-5203	TELEPHONE SERVICES	2,400	2,500
012130-5307	MONEY & SECURITIES INSURANCE	1,100	1,200
012130-5501	TRAVEL EXPENSES	3,400	3,000
012130-5801	DUES & SUBSCRIPTIONS	1,500	1,500
012130-6001	OFFICE SUPPLIES	12,000	11,000
012130-6018	DOG TAGS	1,000	1,000
012130-6099	DELINQUENT TAX COLLECTION EX	2,200	2,700
012130-8002	FURNITURE & FIXTURES	4,540	
TOTAL-TREASURER		538,401	563,610
12150-FINANCE			
012150-1100	SALARIES & WAGES	285,310	290,050
012150-2100	EMPLOYERS SHARE-FICA	21,223	22,189
012150-2210	EMPLOYERS SHARE-RETIREMENT	26,700	27,352
012150-2300	EMPLOYERS SHARE-HOSPITALIZAT	46,252	49,380
012150-2400	EMPLOYERS SHARE-GROUP LIFE I	3,709	3,800
012150-2500	EMPLOYERS SHARE-VRS HYBRID S	1,020	1,114

012150-2700	WORKERS COMPENSATION INS.	232	232
012150-4100	DATA PROCESSING SERVICES	5,150	5,540
012150-5201	POSTAL SERVICES	3,600	3,350
012150-5203	TELEPHONE SERVICES	1,300	1,300
012150-5501	TRAVEL EXPENSES	3,800	5,300
012150-5801	DUES & SUBSCRIPTIONS	700	875
012150-6001	OFFICE SUPPLIES	5,000	4,900
012150-8002	OFFICE FURNITURE	930	
TOTAL-FINANCE		404,926	415,382
12200-INFORMATION TECHNOLOGY			
012200-1100	SALARIES & WAGES	353,384	363,526
012200-1200	SALARIES & WAGES/OVER-TIME	8,063	8,000
012200-1300	SALARIES & WAGES/PART-TIME	36,466	38,871
012200-2100	EMPLOYERS SHARE-FICA	29,669	31,285
012200-2210	EMPLOYERS SHARE-RETIREMENT	33,205	34,145
012200-2300	EMPLOYERS SHARE-HOSPITALIZAT	56,024	57,610
012200-2400	EMPLOYERS SHARE-GROUP LIFE I	4,613	4,743
012200-2500	EMPLOYERS SHARE-VRS HYBRID S	190	218
012200-2700	WORKERS COMPENSATION INS.	1,529	1,686
012200-3320	MAINTENANCE SERVICE CONTRACT	136,280	130,587
012200-3321	MAINTENANCE SERVICE - GIS	17,600	17,600
012200-3322	CONTRACT SERVICES	33,552	33,552
012200-3323	CONTRACT SERVICES-GIS	1,000	1,500
012200-5201	POSTAL SERVICES	200	110
012200-5203	TELEPHONE SERVICES	53,692	33,312
012200-5305	MOTOR VEHICLE INSURANCE	573	600
012200-5501	TRAVEL & TRAINING EXPENSES	4,200	5,000
012200-5502	TRAVEL & TRAINING - GIS	900	1,470
012200-5801	DUES & SUBSCRIPTIONS	300	300
012200-6001	OFFICE SUPPLIES	6,060	5,363
012200-6002	OFFICE SUPPLIES - GIS	1,500	1,075
012200-6008	MOTOR VEHICLE FUEL	735	735
012200-6009	MOTOR VEHICLE MAINT & SUPPLI	1,000	1,050
012200-8002	OFFICE FURNITURE	500	
012200-8003	COMPUTER HARDWARE	2,300	
012200-8004	COMPUTER SOFTWARE	10,040	10,000
TOTAL-INFORMATION TECHNOLOGY		793,575	782,338
13010-BOARD OF ELECTIONS			
013010-1100	SALARIES & WAGES	85,242	87,621
013010-1300	SALARIES & WAGES/PART-TIME	29,100	30,646
013010-1600	COMPENSATION OF MEMBERS	10,530	10,742
013010-2100	EMPLOYERS SHARE-FICA	10,633	9,869
013010-2210	EMPLOYERS SHARE-RETIREMENT	8,038	8,263
013010-2300	EMPLOYERS SHARE-HOSPITALIZAT	16,096	16,460
013010-2400	EMPLOYERS SHARE-GROUP LIFE I	1,117	1,148
013010-2500	EMPLOYERS SHARE-VRS HYBRID S	173	177
013010-2700	WORKERS COMPENSATION INS.	144	160
013010-3200	COMP. OF ELECTION OFFICIALS	40,110	42,820
013010-3201	CUSTODIAN & MECH.-VOTING MAC	9,922	9,922
013010-3320	MAINTENANCE SERVICE CONTRACT	14,660	23,610
013010-3600	ADVERTISING	750	750
013010-3900	PRIMARY ELECTIONS	72,185	80,000
013010-5201	POSTAL SERVICES	5,500	6,500
013010-5203	TELEPHONE SERVICES	1,100	1,100
013010-5300	INSURANCE - VOTING MACHINES	285	350
013010-5402	RENT OF VOTING PRECINCTS	1,400	1,400
013010-5501	TRAVEL EXPENSES	7,000	8,395
013010-5801	DUES & SUBSCRIPTIONS	350	350
013010-6001	OFFICE SUPPLIES	5,000	5,000
013010-6007	REPAIRS & MAINTENANCE-VOTING	500	500
013010-6028	BALLOTS & VOTING MACHINE SUP	22,307	20,927
013010-8002	FURNITURE & EQUIPMENT	600	
TOTAL BOARD OF ELECTIONS		342,742	366,710
21010-CIRCUIT COURT			
021010-1100	SALARIES & WAGES	128,317	114,647
021010-2100	EMPLOYERS SHARE-FICA	9,802	8,771
021010-2210	EMPLOYERS SHARE-RETIREMENT	11,947	10,811
021010-2300	EMPLOYERS SHARE-HOSPITALIZAT	19,561	24,690
021010-2400	EMPLOYERS SHARE-GROUP LIFE I	1,660	1,502

021010-2500	EMPLOYERS SHARE-VRS HYBRID S	215	455
021010-2700	WORKERS COMPENSATION INS.	105	116
021010-3200	COMPENSATION-JURORS & WITNES	4,000	3,500
021010-3201	COMPENSATION OF JURY COMMISS	3,500	3,000
021010-5203	TELEPHONE SERVICES	900	900
021010-5801	DUES & SUBSCRIPTIONS	1,550	1,550
021010-6001	OFFICE SUPPLIES	3,500	3,000
TOTAL-CIRCUIT COURT		185,057	172,942
21020-GENERAL DISTRICT COURT			
021020-5203	TELEPHONE SERVICES	3,000	3,000
021020-5501	TRAVEL EXPENSES	200	500
021020-5801	DUES & SUBSCRIPTIONS	500	500
021020-6001	OFFICE SUPPLIES	3,000	3,000
021020-8002	FURNITURE & EQUIPMENT	800	500
TOTAL-GENERAL DISTRICT COURT		7,500	7,500
210303-MAGISTRATE			
021030-5201	POSTAGE	50	56
021030-5203	TELEPHONE SERVICES	2,000	2,000
021030-5501	TRAVEL & TRAINING	200	200
021030-5604	PRO-RATA SHARE-CHIEF MAGISTR	100	116
021030-5801	DUES & SUBSCRIPTIONS	670	824
021030-6001	OFFICE SUPPLIES	400	400
021030-8002	FURNITURE & EQUIPMENT	1,900	
TOTAL MAGISTRATE		5,320	3,596
21060-CLERK OF THE CIRCUIT COURT			
021060-1100	SALARIES & WAGES	553,714	573,738
021060-1300	PART-TIME WAGES	24,772	35,642
021060-2100	EMPLOYERS SHARE-FICA	42,862	46,618
021060-2210	EMPLOYERS SHARE-RETIREMENT	52,215	54,104
021060-2300	EMPLOYERS SHARE-HOSPITALIZAT	81,983	90,530
021060-2400	EMPLOYERS SHARE-GROUP LIFE I	7,254	7,516
021060-2500	EMPLOYERS SHARE-VRS HYBRID S	594	621
021060-2700	WORKERS COMPENSATION INS.	501	565
021060-3121	AUDITING-APA	3,500	2,500
021060-5201	POSTAL SERVICES	9,000	9,200
021060-5203	TELEPHONE SERVICES	12,600	12,600
021060-5501	TRAVEL EXPENSES	2,500	2,500
021060-5801	DUES & SUBSCRIPTIONS	625	625
021060-6001	OFFICE SUPPLIES	5,000	4,500
021060-6002	TECHNOLOGY MAINTENANCE	30,000	45,000
021060-6014	STATE LIBRARY GRANT	10,072	15,000
021060-8002	FURNITURE & FIXTURES	1,100	
021060-9999	TECHNOLOGY TRUST FUND	20,000	40,000
TOTAL-CLERK OF THE CIRCUIT COURT		858,292	941,259
22010-COMMONWEALTH ATTORNEY			
022010-1100	SALARIES & WAGES	672,330	693,356
022010-2100	EMPLOYERS SHARE-FICA	50,372	53,042
022010-2210	EMPLOYERS SHARE-RETIREMENT	63,401	65,384
022010-2300	EMPLOYERS SHARE-HOSPITALIZAT	84,946	90,530
022010-2400	EMPLOYERS SHARE-GROUP LIFE I	8,808	9,083
022010-2500	EMPLOYERS SHARE-VRS HYBRID S	2,131	2,197
022010-2700	WORKERS COMPENSATION INS.	558	617
022010-3320	MAINTENANCE SERVICE CONTRACT	17,700	13,100
022010-5201	POSTAL SERVICES	1,000	700
022010-5203	TELEPHONE SERVICES	5,500	6,200
022010-5501	TRAVEL EXPENSES	5,816	5,700
022010-5801	DUES & SUBSCRIPTIONS	4,600	5,485
022010-6001	OFFICE SUPPLIES	12,000	11,000
022010-6004	LAW BOOKS	6,600	6,020
022010-6017	VICTIM/WITNESS GRANT	79,000	79,000
022010-6018	DOMESTIC VIOLENCE GRANT	53,800	53,800
022010-6019	SANE GRANT	15,235	15,235
022010-6025	LITTER CONTROL PROGRAM		1,200
022010-8002	FURNITURE & EQUIPMENT	1,000	1,000
022010-8005	DEPRECIATION/SOFTWARE	10,000	10,000
TOTAL-COMMONWEALTH ATTORNEY		1,094,797	1,122,649
31020-SHERIFF			
031020-1100	SALARIES & WAGES	3,896,935	4,205,102
031020-1104	COURTROOM SECURITY	152,078	154,021

031020-1105	TDO TRANSPORT GRANT	42,013	
031020-1200	OVER-TIME	200,000	200,000
031020-2100	EMPLOYERS SHARE-FICA	320,627	348,773
031020-2210	EMPLOYERS SHARE-RETIREMENT	371,679	395,301
031020-2300	EMPLOYERS SHARE-HOSPITALIZAT	677,335	707,780
031020-2400	EMPLOYERS SHARE-GROUP LIFE I	51,891	54,915
031020-2500	EMPLOYERS SHARE-VRS HYBRID S	952	786
031020-2700	WORKERS COMPENSATION INS.	84,942	91,222
031020-3110	PHYSICALS-NEW EMPLOYEES	6,000	2,000
031020-3202	PROFESSIONAL SERVICES	6,000	3,500
031020-3320	MAINTENANCE SERVICE CONTRACT	107,600	101,050
031020-3321	RADIO MAINTENANCE CONTRACT	5,000	5,000
031020-5201	POSTAL SERVICES	4,000	5,000
031020-5203	TELEPHONE SERVICES	96,950	103,000
031020-5305	MOTOR VEHICLE INSURANCE	54,500	57,000
031020-5501	TRAVEL & TRAINING	58,000	45,900
031020-5801	DUES & SUBSCRIPTIONS	15,000	20,385
031020-6001	OFFICE SUPPLIES	30,000	28,600
031020-6005	CRIME PREVENTION SUPPLIES	6,000	7,200
031020-6008	MOTOR VEHICLE FUEL	240,000	220,000
031020-6009	MOTOR VEHICLE MAINT. & SUPPL	150,000	135,000
031020-6010	POLICE SUPPLIES	68,650	63,450
031020-6011	WEARING APPAREL-UNIFORMS	91,500	80,500
031020-6012	RADAR EQUIPMENT	17,100	17,100
031020-6013	AMMO RANGE SUPPLIES	35,481	41,500
031020-6014	K-9 UNIT	22,600	22,000
031020-6016	TACTICAL UNIT EXPENSES	57,100	60,600
031020-6018	PUBLIC SAFETY GRANTS	17,436	5,000
031020-7002	CENTRAL SHEN.CRIMINAL JUSTIC	57,700	55,800
031020-8001	EQUIPMENT-COMPUTER	17,220	56,100
031020-8002	FURNITURE & EQUIPMENT	3,500	500
TOTAL-SHERIFF		6,965,789	7,294,085
31040-EMERGENCY COMMUNICATIONS CENTER			
031040-1100	SALARIES & WAGES	729,332	923,495
031040-1200	SALARIES & WAGES OVERTIME	75,348	70,000
031040-1300	SALARIES & WAGES/PART-TIME	11,868	15,000
031040-2100	EMPLOYERS SHARE-FICA	61,498	74,397
031040-2210	EMPLOYERS SHARE-RETIREMENT	69,073	83,692
031040-2300	EMPLOYERS SHARE-HOSPITALIZAT	133,591	172,830
031040-2400	EMPLOYERS SHARE-GROUP LIFE I	9,596	11,626
031040-2500	EMPLOYERS SHARE-VRS HYBRID S	1,380	2,257
031040-2700	WORKERS COMPENSATION INS.	2,421	2,731
031040-3110	CONTRACTUAL PROFESSIONAL SER	4,200	4,200
031040-3320	MAINTENANCE SERVICE CONTRACT	263,000	263,500
031040-5100	UTILITIES-TOWER SITES	12,000	10,000
031040-5201	POSTAL SERVICES	650	715
031040-5203	TELEPHONE SERVICES	210,000	225,000
031040-5305	MOTOR VEHICLE INSURANCE	1,400	1,400
031040-5400	COMMUNICATIONS SITE LEASE	127,500	142,000
031040-5501	TRAVEL EXPENSES	3,800	2,800
031040-5801	DUES & SUBSCRIPTIONS	650	650
031040-6001	OFFICE SUPPLIES	6,000	5,800
031040-6007	MAINTENANCE SUPPLIES	1,000	1,500
031040-6008	VEHICLE & POWER EQUIP. FUEL	350	350
031040-6009	TRANSPORTATION-VEHICLES	1,000	600
031040-6013	EDUCATION & TRAINING MATERIA	500	500
031040-6015	EMERGENCY MANAGEMENT EXPENSE	500	500
031040-7002	C.S.C.J.T.C.-ASSESSMENT	11,160	12,400
TOTAL-EMERGENCY COMMUNICATIONS CENTER		1,737,817	2,027,943
32010-FIRE DEPARTMENT			
032010-1100	SALARIES & WAGES	4,418,316	4,749,605
032010-1200	SALARIES & WAGES - OVERTIME	150,000	90,000
032010-1300	SALARIES & WAGES/PART-TIME	90,000	180,000
032010-2100	EMPLOYERS SHARE-FICA	362,047	384,000
032010-2210	EMPLOYERS SHARE-RETIREMENT	393,346	409,006
032010-2300	EMPLOYERS SHARE-HOSPITALIZAT	792,200	839,460
032010-2400	EMPLOYERS SHARE-GROUP LIFE I	54,643	56,818
032010-2700	WORKERS COMPENSATION INS.	201,630	221,793
032010-3110	PHYSICALS	12,000	14,930

032010-3120	PROFESSIONAL SERVICES OMD	40,000	40,000
032010-3310	REPAIRS & MAINT.-CONTRACTUAL	31,580	35,680
032010-3320	MAINTENANCE SERVICE CONTRACT	52,260	66,040
032010-5201	POSTAL SERVICES	1,000	1,000
032010-5203	TELEPHONE SERVICES	16,000	16,000
032010-5305	MOTOR VEHICLE INSURANCE	34,000	34,000
032010-5501	RECOGNITION & TRAINING EXPEN	30,200	30,200
032010-5651	CONTRIBUTION - L.E.P.C.	800	800
032010-5801	DUES & SUBSCRIPTIONS	4,695	21,070
032010-6001	OFFICE SUPPLIES	12,000	8,000
032010-6007	REPAIRS & MAINT. SUPPLIES-BL	42,135	41,833
032010-6008	VEHICLE & POWERED EQUIP.-FUE	90,000	80,000
032010-6009	APPARATUS/EQUIP.-MAINT.& REP	135,000	135,927
032010-6010	ADMIN VEHICLE MAINT. & REPAI	5,500	8,500
032010-6011	WEARING APPAREL	53,000	53,250
032010-6012	EMS SUPPLIES	57,400	61,000
032010-6014	FIRE FIGHTING SUPPLIES	55,400	63,300
032010-6015	EMERGENCY SEARCH/RESCUE SUPP	4,000	10,000
032010-8001	EQUIPMENT	47,500	52,786
032010-8002	FURNITURE & FIXTURES	5,000	14,500
032010-8003	EMS 50/50 GRANT	30,000	30,000
TOTAL-FIRE DEPARTMENT		7,221,652	7,749,498
32020-EMERGENCY SERVICES-VOLUNTEER			
032020-3121	AUDITING - CONTRACTUAL	68,000	72,500
032020-3205	VOLUNTEER FIRE & EMS TRAININ	220,000	150,000
032020-3320	MAINTENANCE CONTRACTS	78,500	68,500
032020-3800	STATE ASSIST. - FOREST FIRE	11,750	11,750
032020-5203	TELEPHONE SERVICES	22,000	22,000
032020-5306	INSURANCE - CASUALTY & PROPE	200,640	210,000
032020-5308	ACCIDENT & HEALTH INS.	57,360	68,000
032020-5602	MEMBER REIMBURSEMENT-FUEL	225,000	225,000
032020-5649	\$4 FOR LIFE	80,000	80,000
032020-6002	VOLUNTEER RECOGNITION	10,000	6,000
032020-6003	MARKETING & RECRUITMENT	6,000	6,000
032020-6012	EMS SUPPLIES-REHAB	750	1,000
032020-6013	FIRE PREVENTION	5,000	6,000
032020-6016	FOAM REIMBURSEMENT/REPLACEME	6,000	10,000
032020-8001	EQUIPMENT	17,785	7,680
032020-9101	BRIDGEWATER VOL. FIRE DEPT.	24,671	31,945
032020-9102	CHURCHVILLE VOL. FIRE DEPT.	62,516	66,178
032020-9103	CRAIGSVILLE VOL. FIRE DEPT.	65,291	63,091
032020-9104	DEERFIELD VOL. FIRE DEPT.	51,641	51,853
032020-9105	DOOMS VOL. FIRE DEPT.	78,954	86,341
032020-9106	GROTTOES VOL. FIRE DEPT.	58,792	61,341
032020-9107	MIDDLEBROOK VOL. FIRE DEPT.	58,729	60,816
032020-9108	RAPHINE VOL. FIRE DEPT.	38,194	45,893
032020-9109	STUARTS DRAFT VOL. FIRE DEPT	74,541	79,291
032020-9110	VERONA VOL. FIRE DEPT.	85,416	92,016
032020-9111	WEYERS CAVE VOL. FIRE DEPT.	80,391	84,891
032020-9112	PRESTON L.YANCEY VOL.FIRE DE	18,573	19,423
032020-9113	SWOOPE VOL. FIRE DEPT.	70,391	72,941
032020-9114	WALKERS CREEK VOL. FIRE DEPT	12,498	12,748
032020-9115	WILSON FIRE STATION	59,891	65,241
032020-9116	MT.SOLON VOL. FIRE DEPT.	54,491	59,841
032020-9117	NEW HOPE VOL.FIRE DEPT.	57,304	59,616
032020-9118	WINTERGREEN FIRE DEPT.	12,498	12,748
032020-9126	CRAIGS-AUGUSTA SPRINGS RESCU	10,000	10,000
032020-9130	WINTERGREEN RESCUE SQUAD	15,498	15,673
032020-9151	AUGUSTA COUNTY VOLUNTEERS	15,648	14,173
032020-9152	RIVERHEADS VOLUNTEERS	50,346	50,346
032020-9160	NON-COUNTY AGENCY CONTRIBUTI	21,000	21,000
TOTAL-EMERGENCY SERVICES-VOLUNTEER		2,086,059	2,081,836
32030-FIRE & EMS TRAINING			
032030-1100	SALARIES & WAGES	153,307	200,839
032030-1200	SALARIES & WAGES - OVERTIME	10,000	10,000
032030-1300	SALARIES & WAGES/PART-TIME	25,000	35,000
032030-2100	EMPLOYERS SHARE-FICA	14,873	18,807
032030-2210	EMPLOYERS SHARE-RETIREMENT	14,457	18,939
032030-2300	EMPLOYERS SHARE-HOSPITALIZAT	23,572	32,920

032030-2400	EMPLOYERS SHARE-GROUP LIFE I	2,008	2,631
032030-2700	WORKERS COMPENSATION INS.	6,879	9,767
032030-3110	PHYSICALS	750	700
032030-3310	REPAIR & MAINTENANCE-CONTRAC	2,600	3,410
032030-3320	MAINTENANCE SERVICE CONTRACT	11,020	14,220
032030-5100	ELECTRIC SERVICES	500	500
032030-5102	PROPANE	1,000	1,000
032030-5103	WATER & SEWER SERVICES	500	500
032030-5203	TELEPHONE SERVICES	1,800	2,400
032030-5305	INSURANCE - BUILDINGS & GROU	3,500	3,920
032030-5501	RECOGNITION AND TRAINING EXP	3,000	7,000
032030-5652	CONTRACTUAL TRAINING	10,000	7,000
032030-5801	DUES & SUBSCRIPTIONS	500	700
032030-6001	OFFICE SUPPLIES	1,200	1,600
032030-6005	JANITORIAL SUPPLIES	300	300
032030-6007	REPAIR & MAINTENANCE-BURN BU	3,000	3,500
032030-6008	VEHICLE & POWERED EQUIP.-FUE	3,500	3,000
032030-6009	VEH.& POWERED EQUIP.-MAINT.&	4,000	6,000
032030-6011	WEARING APPAREL	1,000	3,250
032030-6012	EMS SUPPLIES	2,500	2,500
032030-6013	TRAINING MATERIALS	31,000	32,000
032030-6014	SMOKE & NITROGEN-BURN BUILDI	3,000	3,500
032030-8001	EQUIPMENT	4,000	4,260
032030-8002	FURNITURE & FIXTURES	7,587	413
032030-8003	GRANT 50/50	5,000	5,000
TOTAL-FIRE & EMS TRAINING		351,353	435,576
33030-J&D COURT			
033030-5203	TELEPHONE SERVICES	3,500	3,500
033030-5501	TRAVEL EXPENSES	400	400
033030-5801	DUES & SUBSCRIPTIONS	1,700	2,660
033030-6001	OFFICE SUPPLIES	12,500	11,500
033030-8002	FURNITURE & FIXTURES	3,960	1,400
TOTAL-J&D COURT		22,060	19,460
33040-COURT SERVICES			
033040-5203	TELEPHONE SERVICES	2,750	3,120
033040-8002	FURNITURE & FIXTURES	625	
TOTAL-COURT SERVICES		3,375	3,120
33050-JUVENILE & PROBATION			
033050-6015	OFFICE ON YOUTH	139,500	145,080
033050-7001	DETENTION HOME-OPERATING EXP	62,582	69,204
033050-7002	MRRJ-OPERATING EXPENDITURES	2,589,510	1,847,133
033050-7004	SAW FIRING RANGE	10,000	10,000
TOTAL-JUVENILE & PROBATION		2,801,592	2,071,417
34010-BUILDING INSPECTIONS			
034010-1100	SALARIES & WAGES	277,338	281,615
034010-2100	EMPLOYERS SHARE-FICA	20,868	21,544
034010-2210	EMPLOYERS SHARE-RETIREMENT	26,153	26,556
034010-2300	EMPLOYERS SHARE-HOSPITALIZAT	47,976	49,380
034010-2400	EMPLOYERS SHARE-GROUP LIFE I	3,633	3,689
034010-2500	EMPLOYERS SHARE-VRS HYBRID S	216	219
034010-2700	WORKERS COMPENSATION INS.	4,591	5,050
034010-5305	MOTOR VEHICLE INSURANCE	2,500	2,500
034010-5501	TRAVEL EXPENSES	900	900
034010-6008	MOTOR VEHICLE FUEL	8,500	8,500
034010-6009	MOTOR VEHICLE MAINT & SUPPLI	4,000	3,000
034010-6011	UNIFORMS		1,719
TOTAL-BUILDING INSPECTIONS		396,675	404,672
35010-ANIMAL CONTROL			
035010-1100	SALARIES & WAGES	122,564	124,423
035010-1200	SALARIES & WAGES- OVERTIME	8,817	8,200
035010-2100	EMPLOYERS SHARE-FICA	9,739	10,146
035010-2210	EMPLOYERS SHARE-RETIREMENT	11,558	11,733
035010-2300	EMPLOYERS SHARE-HOSPITALIZAT	24,144	24,690
035010-2400	EMPLOYERS SHARE-GROUP LIFE I	1,606	1,630
035010-2700	WORKERS COMPENSATION INS.	1,517	1,669
035010-3110	VET BILLS	7,695	5,000
035010-3120	PHYSICALS	165	165
035010-5201	POSTAL SERVICES	400	300
035010-5203	TELEPHONE SERVICES	4,100	4,350

035010-5305	MOTOR VEHICLE INSURANCE	2,200	2,300
035010-5501	TRAVEL EXPENSES	300	480
035010-5684	ANIMAL SERVICES CENTER OPERA	231,000	231,000
035010-5802	LIVESTOCK & FOWL CLAIMS	1,000	1,000
035010-6001	OFFICE SUPPLIES	1,250	900
035010-6008	MOTOR VEHICLE FUEL	9,000	8,000
035010-6009	MOTOR VEHICLE MAINT & SUPPLI	2,500	1,000
035010-6011	WEARING APPAREL	1,200	1,200
035010-6030	DMV ANIMAL FRIENDLY PLATES	2,000	2,000
035010-8001	EQUIPMENT	2,528	1,700
TOTAL-ANIMAL CONTROL		445,283	441,886
41020-HIGHWAYS & ROADS			
041020-3325	REPLACEMENT & SUPPLIES-ST.SI	16,000	16,000
TOTAL-HIGHWAYS & ROADS		16,000	16,000
41040-STREET LIGHTS			
041040-5100	ELECTRIC SERVICES	122,500	120,500
TOTAL-STREET LIGHTS		122,500	120,500
42010-SANITATION & WASTE REMOVAL			
042010-1100	SALARIES & WAGES	268,708	273,168
042010-2100	EMPLOYERS SHARE-FICA	19,233	19,561
042010-2700	WORKERS COMPENSATION INS.	8,613	8,700
042010-3310	MAINTENANCE & UPKEEP OF SITE	25,000	25,000
042010-3311	LEASE PAYMENTS	18,085	18,600
042010-3322	CONTAINERIZATION PROGRAM-CON	650,000	655,000
042010-3500	AUGUSTA COUNTY CLEAN UP	15,000	15,000
042010-3800	SANITARY LANDFILL #1-CONTRAC	1,108,000	1,120,000
042010-3900	LEACHEATE EXPENSES	63,000	61,500
042010-5100	ELECTRIC SERVICES	7,500	7,500
TOTAL-SANITATION & WASTE REMOVAL		2,183,139	2,204,029
42020-RECYCLING PROGRAM			
042020-3310	MAINT. & UPKEEP OF SITES	500	500
042020-3322	HAULING RECYCLING CONTAINERS	145,800	146,000
042020-3323	RECYCLING-CONTRACTUAL	15,000	12,000
042020-3600	RECYCLING COMMITTEE	3,000	3,000
TOTAL-RECYCLING PROGRAM		164,300	161,500
43010-FACILITES MANAGEMENT			
043010-1100	SALARIES & WAGES	506,513	570,680
043010-1200	OVER-TIME	9,544	11,105
043010-1300	SALARIES & WAGES/PART-TIME	85,815	95,969
043010-2100	EMPLOYERS SHARE-FICA	45,668	51,848
043010-2210	EMPLOYERS SHARE-RETIREMENT	47,655	53,815
043010-2300	EMPLOYERS SHARE-HOSPITALIZAT	105,165	123,450
043010-2400	EMPLOYERS SHARE-GROUP LIFE I	6,620	7,476
043010-2500	EMPLOYERS SHARE-VRS HYBRID S	993	1,363
043010-2700	WORKERS COMPENSATION INS.	7,672	9,823
043010-3310	BUILDING MAINT. SERVICE CONT	120,000	110,000
043010-3320	GROUNDS MAINTENANCE SERVICE	76,000	75,000
043010-3325	CONTRACTED REPAIRS AND MAINT	43,000	45,000
043010-5100	ELECTRIC SERVICES	391,000	385,000
043010-5102	HEATING SERVICES	127,200	90,200
043010-5103	WATER & SEWER SERVICES	40,520	30,520
043010-5104	REFUSE COLLECTION CHARGES	50,000	50,000
043010-5105	STORMWATER MAINTENANCE	5,000	5,000
043010-5203	TELEPHONE SERVICES	3,500	3,500
043010-5300	INSTITUTIONAL INS. PREMIUMS	81,113	81,200
043010-5305	MOTOR VEHICLE INSURANCE	9,000	9,000
043010-5501	TRAVEL EXPENSES	1,000	900
043010-6001	OFFICE SUPPLIES	1,500	1,500
043010-6005	JANITORIAL SUPPLIES	35,300	38,300
043010-6006	REPAIR & MAINT. WATER/SEWER	4,800	4,000
043010-6007	BUILDING REPAIR & MAINTENANC	35,500	30,500
043010-6008	VEHICLE & POWERED EQUIP.-FUE	20,900	21,000
043010-6009	VEHICLE MAINTENANCE & SUPP.	11,500	10,000
043010-6010	POWER EQUIPMENT MAINT & SUPP	12,000	12,000
043010-6011	WEARING APPAREL	9,630	9,780
043010-6012	REPAIR & MAINT.-SHOP/EASEMEN	4,000	4,000
043010-6013	REPAIR & MAINT.-POOLS	10,500	10,500
043010-6014	GROUNDS REPAIR & MAINT. SUPP	26,500	25,000
043010-6016	REPAIR & MAINT.-SHOP/GENERAL	2,500	4,000

043010-6017	INFRASTRUCTURE & UTILITIES/N	9,000	9,000
043010-8001	EQUIPMENT	9,500	8,500
TOTAL-FACILITES MANAGEMENT		1,956,108	1,998,929
51010-HEALTH DEPARTMENT			
051010-5601	CONTRIBUTION TO STATE HEALTH	544,568	571,337
TOTAL-HEALTH DEPARTMENT		544,568	571,337
51020-TAX RELIEF FOR THE ELDERLY			
051020-5799	TAX RELIEF FOR THE ELDERLY	347,100	350,200
TOTAL-TAX RELIEF FOR THE ELDERLY		347,100	350,200
71010-PARKS & RECREATION INCL. NATURAL CHIMNEYS			
071010-1100	SALARIES & WAGES	307,385	312,677
071010-1300	SALARIES & WAGES/PART-TIME	58,200	69,700
071010-1500	SALARIES & WAGES-AFTER SCH.P	157,000	142,500
071010-1550	SAL. & WAGES-KIDS CAMP	97,300	97,000
071010-1600	COMPENSATION OF BOARD MEMBER	3,500	3,500
071010-2100	EMPLOYERS SHARE-FICA	59,426	47,574
071010-2210	EMPLOYERS SHARE-RETIREMENT	28,986	29,485
071010-2300	EMPLOYERS SHARE-HOSPITALIZAT	48,566	57,610
071010-2400	EMPLOYERS SHARE-GROUP LIFE I	4,027	4,096
071010-2500	EMPLOYERS SHARE-VRS HYBRID S	551	452
071010-2700	WORKERS COMPENSATION INS.	16,725	18,397
071010-3201	INSTRUCTION-FEE BASED PROGRA	40,000	45,000
071010-3205	CREDIT CARD FEES	14,400	12,100
071010-3320	MAINTENANCE SERVICE CONTRACT	6,700	7,000
071010-3600	ADVERTISING	70,500	70,500
071010-3800	CONTRACT SERVICES-LIFEGUARDS	44,500	52,000
071010-5201	POSTAL SERVICES	1,700	1,200
071010-5203	TELEPHONE SERVICES	9,000	9,000
071010-5305	MOTOR VEHICLE INSURANCE	3,000	3,000
071010-5501	TRAVEL EXPENSES	3,500	4,500
071010-5801	DUES & SUBSCRIPTIONS	2,000	2,000
071010-6001	OFFICE SUPPLIES	8,400	8,400
071010-6002	SUPPLIES-CARE PROGRAMS	15,500	20,500
071010-6003	KIDS CAMP SUPPLIES	32,600	40,000
071010-6004	EVENT SUPPLIES	7,800	8,000
071010-6008	VEHICLE & POWERED EQUIPMENT-	13,700	13,100
071010-6009	VEH MAINT & SUPPLIES-FLEET V	3,500	4,000
071010-6021	PROGRAM EQUIPMENT & MATERIAL	8,000	8,000
071010-6024	PROGRAM SUPPLIES	98,000	105,000
071010-8001	TOOLS & EQUIPMENT	1,500	500
071010-8002	FURNITURE & FIXTURES	3,100	
071010-8003	COMPUTER SOFTWARE	500	
TOTAL- PARKS & RECREATION INCL. NATURAL CHIMNEYS		1,169,566	1,196,791
73010-LIBRARY INCL. STUARTS DRAFT & CHURCHVILLE			
073010-1100	SALARIES & WAGES	595,139	608,815
073010-1300	SALARIES & WAGES/PART-TIME	122,719	127,192
073010-2100	EMPLOYERS SHARE-FICA	54,408	56,305
073010-2210	EMPLOYERS SHARE-RETIREMENT	56,285	57,411
073010-2300	EMPLOYERS SHARE-HOSPITALIZAT	124,875	131,680
073010-2400	EMPLOYERS SHARE-GROUP LIFE I	7,819	7,975
073010-2500	EMPLOYERS SHARE-VRS HYBRID S	1,357	1,298
073010-2700	WORKERS COMPENSATION INS.	716	787
073010-3125	COLLECTION AGENCY FEE	3,000	4,000
073010-3310	REPAIRS & MAINT.-CONTRACTUAL	3,700	4,000
073010-3320	MAINTENANCE SERVICE CONTRACT	45,498	47,090
073010-3324	JANITORIAL SERVICES-CONTRACT	30,200	30,810
073010-3600	ADVERTISING	240	240
073010-5100	ELECTRIC SERVICES	39,800	40,000
073010-5102	HEATING SERVICES	7,900	5,900
073010-5103	WATER & SEWER SERVICES	3,220	3,220
073010-5104	REFUSE COLLECTION CHARGES	4,250	5,850
073010-5201	POSTAL SERVICES	500	500
073010-5203	TELEPHONE SERVICES	41,980	30,050
073010-5300	INSURANCE-BUILDING	6,600	7,000
073010-5305	MOTOR VEHICLE INSURANCE	600	600
073010-5501	TRAVEL EXPENSES	4,500	3,500
073010-5688	BOOK STATIONS	34,900	35,140
073010-5801	DUES & SUBSCRIPTIONS	1,900	1,900
073010-6001	OFFICE SUPPLIES	6,500	5,500

073010-6005	JANITORIAL SUPPLIES	5,000	5,000
073010-6007	REPAIR & MAINT.SUPPLIES-BLDG	2,740	2,900
073010-6008	MOTOR VEHICLE FUEL	800	800
073010-6009	MOTOR VEHICLE MAINT.& SUPPLI	600	1,000
073010-6016	BOOKS (LOCAL ONLY)	8,854	15,000
073010-6017	BOOKS (STATE & FEDERAL AID)	92,052	114,973
073010-6018	PERIODICALS (MAGS.,NEWSPAPER	10,000	10,000
073010-6019	AUDIOVISUAL MATERIALS	40,000	25,000
073010-6020	ELECTRONIC MATERIALS	20,000	20,000
073010-6021	LIBRARY MATERIALS & SUPPLIES	22,000	23,000
073010-8001	EQUIPMENT	3,020	
073010-8002	FURNITURE & FIXTURES	4,110	
073010-8200	IMPROVEMENT TO SITES	830	
TOTAL-LIBRARY INCL. STUARTS DRAFT & CHURCHVILLE		1,408,612	1,434,436
81010-COMMUNITY DEVELOPMENT			
081010-1100	SALARIES & WAGES	590,282	608,295
081010-1300	SALARIES & WAGES/PART-TIME	6,720	7,800
081010-1600	COMP.-PLANNING BOARD MEMBERS	5,775	6,825
081010-1700	COMP. OF ZONING BOARD OF APP	6,000	6,000
081010-1800	COMP. OF PLANNING DIST VI ME	600	600
081010-2100	EMPLOYERS SHARE-FICA	43,734	47,131
081010-2210	EMPLOYERS SHARE-RETIREMENT	54,866	57,362
081010-2300	EMPLOYERS SHARE-HOSPITALIZAT	92,789	90,530
081010-2400	EMPLOYERS SHARE-GROUP LIFE I	7,622	7,969
081010-2500	EMPLOYERS SHARE-VRS HYBRID S	1,563	1,675
081010-2700	WORKERS COMPENSATION INS.	12,786	14,100
081010-3110	PROFESSIONAL SERVICES-TOWERS	10,650	8,650
081010-3122	COMPREHENSIVE PLAN		1,750
081010-3320	MAINTENANCE SERVICE CONTRACT	1,800	2,000
081010-3600	ADVERTISING	12,000	13,000
081010-5201	POSTAL SERVICES	10,000	10,000
081010-5203	TELEPHONE SERVICES	7,880	7,880
081010-5305	MOTOR VEHICLE INSURANCE	2,300	2,500
081010-5501	TRAVEL EXPENSES	12,000	11,000
081010-5604	PLANNING DISTRICT VI	55,253	55,399
081010-5801	DUES & SUBSCRIPTIONS	9,000	9,000
081010-6001	OFFICE SUPPLIES	21,000	16,000
081010-6002	DRAFTING SUPPLIES	1,000	2,470
081010-6007	ENVIRONMENTAL SUPPLIES	2,500	2,500
081010-6008	MOTOR VEHICLE FUEL	6,000	6,050
081010-6009	MOTOR VEHICLE MAINT. & SUPPL	3,000	3,000
081010-8002	FURNITURE & FIXTURES	26,700	
081010-8004	COMPUTER SOFTWARE		2,395
TOTAL-COMMUNITY DEVELOPMENT		1,003,820	1,001,881
81020-TOURISM & ECON.DEVELOPMENT			
081020-5603	TOURISM DEVELOPMENT	116,590	116,590
081020-5677	GREATER AUGUSTA CHAMBER OF C	1,100	1,100
081020-5679	SHENANDOAH VALLEY AIRPORT	134,080	134,080
081020-5698	FINE ARTS GRANT	10,000	10,000
081020-5700	AUGUSTA COUNTY FAIR	8,000	8,800
081020-5704	FIELDS OF GOLD AGRITOURISM	3,000	3,000
TOTAL-TOURISM & ECON. DEVELOPMENT		272,770	273,570
81050-ECONOMIC DEVELOPMENT			
081050-1100	SALARIES & WAGES	125,353	127,902
081050-2100	EMPLOYERS SHARE-FICA	8,383	9,617
081050-2210	EMPLOYERS SHARE-RETIREMENT	11,883	12,061
081050-2300	EMPLOYERS SHARE-HOSPITALIZAT	16,096	16,460
081050-2400	EMPLOYERS SHARE-GROUP LIFE I	1,651	1,676
081050-2700	WORKERS COMPENSATION INS.	2,933	3,226
081050-3600	ADVERTISING/MARKETING	35,000	35,000
081050-5201	POSTAL SERVICES	1,100	1,100
081050-5203	TELEPHONE SERVICES	1,560	1,560
081050-5305	MOTOR VEHICLE INSURANCE	600	600
081050-5501	TRAVEL EXPENSES	5,000	7,000
081050-5674	SHENANDOAH VALLEY PARTNERSHI	73,815	75,013
081050-5675	SMALL BUSINESS DEVELOPMENT C	12,000	12,000
081050-5801	DUES & SUBSCRIPTIONS	5,065	5,065
081050-6001	OFFICE SUPPLIES	1,920	1,800
081050-6008	MOTOR VEHICLE FUEL	1,000	1,000

081050-6009	MOTOR VEHICLE MAINTENANCE	200	200
081050-8002	FURNITURE & FIXTURES	500	
TOTAL-ECONOMIC DEVELOPMENT		304,059	311,280
83010-EXTENSION OFFICE			
083010-1100	SALARIES & WAGES -V.P.I.	81,000	91,495
083010-1300	SALARIES & WAGES/PART-TIME	20,433	24,617
083010-5203	TELEPHONE SERVICES	3,000	3,000
083010-5501	TRAVEL EXPENSES	4,000	4,000
083010-6001	OFFICE SUPPLIES	600	600
083010-6002	4-H PROGRAM SUPPLIES		500
TOTAL-EXTENSION OFFICE		109,033	124,212
83050-COUNTY FARM			
083050-6003	AGRICULTURE SUPPLIES & MAINT	1,500	1,500
083050-6007	AGRICULTURAL DEVELOPMENT FUN	6,760	6,760
TOTAL-COUNTY FARM		8,260	8,260
92020-OTHER OPERATIONAL FUNCTION			
092020-1100	HEADWATERS CONSERVATION TECH	62,121	65,227
092020-1600	COMP.-VARIOUS BDS. & COMMISS	6,000	6,000
092020-2220	LINE OF DUTY	91,800	91,000
092020-2300	HOSPITALIZATION-DEPENDENT CA	758,000	597,600
092020-2301	HEALTH SAVINGS ACCOUNT	40,000	40,000
092020-2600	UNEMPLOYMENT	4,000	4,000
092020-2800	OTHER BENEFITS	4,000	4,000
092020-3130	CONSULTING SERVICES-CONSORTI	11,000	11,000
092020-5683	HEADWATERS SOIL CONSERV.DIST	25,141	30,701
092020-8002	FURNITURE & FIXTURES	3,000	3,000
092020-9995	PAY & CLASS. PLAN-COMP BOARD		84,900
092020-9997	PAY & CLASS. PLAN-COUNTY		224,500
092020-9998	PAY & CLASS. PLAN-OPEB	15,000	25,000
092020-9999	PAY & CLASS. PLAN-PART TIME		15,000
TOTAL-OTHER OPERATIONAL FUNCTION		1,020,062	1,201,928
92030-CONTRIBUTIONS			
092030-5602	MENTAL HEALTH SERVICES BOARD	191,555	197,000
092030-5604	VALLEY EDUCATION ALLIANCE	1,000	1,000
092030-5665	VALLEY PROGRAM FOR AGING SER	31,250	31,250
092030-5673	BLUE RIDGE COMMUNITY COLLEGE	5,000	5,000
092030-5703	BRITE BUS-PDC TRANSIT	41,000	41,000
092030-5711	COMMUNITY CENTERS (FROM P&R)	10,000	10,000
092030-5714	CRAIGSVILLE MEALS TAX	23,058	23,058
092030-5715	VERONA FOOD PANTRY	39,540	39,540
092030-5720	CRAIGSVILLE PERSONAL PROPERT	34,573	34,573
092030-5750	LIONS OF VA-TAX EXEMPTION	700	658
092030-5751	OAK GROVE THEATER-TAX EXEMPT	2,567	2,788
092030-5753	STILLWATERS TAX EXEMPTION	1,016	
092030-5756	VALLEY CHILDREN'S ADVOCACY C	2,000	5,000
092030-5760	CAP-SAW CONTRIBUTION	52,100	52,100
TOTAL-CONTRIBUTIONS		435,359	442,967
92040-CONTINGENCIES			
092040-9997	FEMA GRANT DISBURSEMENTS	10,500	
092040-9999	CONTINGENCIES	105,000	125,252
TOTAL-CONTINGENCIES		115,500	125,252
94000-TRANSFERS TO OTHER FUNDS			
094000-0015	TRANSFERS TO REVENUE RECOVER	160,000	160,000
094000-0023	TRANSFERS TO VPA FUND	1,196,295	1,245,051
094000-0024	TRANSFERS TO CSA FUND	1,926,000	1,550,000
094000-0041	TRANSFERS TO SCHOOL FUND	42,736,475	45,277,758
094000-0045	TRANSFERS TO DEBT FUND	7,314,926	7,307,927
094000-0070	TRANSFERS TO CO. CAPITAL IMP	9,915,221	4,379,309
TOTAL-TRANSFERS TO OTHER FUNDS		63,248,917	59,920,045
TOTAL FOR GENERAL FUND		103,509,291	101,061,229
FIRE REVOLVING LOAN FUND			
050000-5300	DISBURSEMENTS (LOANS)	500,000	500,000
050000-6014	GEAR PURCHASES	105,000	105,000
TOTAL-FIRE REVOLVING LOAN FUND		605,000	605,000
ASSET FORFEITURE FUND			
031030-1200	OVER-TIME	35,000	35,000
031030-2100	EMPLOYERS SHARE-FICA	3,000	3,000

103,509,291 101,061,229

031030-8005	MOTOR VEHICLES	100	
031030-9999	OPERATIONS SUPPORT/INVESTIGA	10,000	10,000
TOTAL-ASSET FORFEITURE FUND		48,100	48,000
ECONOMIC DEVELOPMENT FUND			
053000-8000	PAYMENTS TO IDA	95,200	195,200
TOTAL-ECONOMIC DEVELOPMENT FUND		95,200	195,200
REVENUE RECOVERY FUND			
32020-VOLUNTEER CONTRIBUTIONS			
032020-9001	DEERFIELD RESCUE SQUAD	10,100	11,600
032020-9002	CHURCHVILLE RESCUE SQUAD	85,000	88,700
032020-9003	STUARTS DRAFT RESCUE SQUAD	195,000	195,000
032020-9005	NEW HOPE RESCUE SQUAD	47,000	67,200
032020-9006	MOUNT SOLON RESCUE SQUAD	44,000	33,100
032020-9007	WEYERS CAVE	57,000	54,300
TOTAL VOLUNTEER CONTRIBUTIONS		438,100	449,900
32040-SERVICE FEES			
032040-1100	SALARIES & WAGES	27,255	33,421
032040-2100	EMPLOYERS SHARE-FICA	2,043	2,557
032040-2210	EMPLOYERS SHARE-RETIREMENT	2,606	3,152
032040-2300	EMPLOYERS SHARE-HOSPITALIZAT	6,736	8,230
032040-2400	EMPLOYERS SHARE-GROUP LIFE I	362	438
032040-2500	EMPLOYERS SHARE-VRS HYBRID S	163	197
032040-2700	WORKERS COMPENSATION INS.	9	32
032040-3100	PROFESSIONAL SERVICES	34,000	12,300
032040-5201	POSTAL SERVICES		1,000
032040-5203	TELEPHONE SERVICES		300
032040-5501	TRAVEL EXPENSES	1,750	3,000
032040-6001	OFFICE SUPPLIES	1,000	3,500
032040-8002	OFFICE EQUIPMENT & FURNITURE	4,420	
TOTAL-SERVICE FEES		80,344	68,127
092040-CONTINGENCIES			
092040-9991	STAUNTON AUGUSTA RESCUE	21,800	21,000
092040-9992	WAYNESBORO FIRST AID CREW	15,000	15,000
092040-9993	AUGUSTA AGENCY CONTRIBUTION	64,200	64,200
TOTAL-CONTINGENCIES		101,000	100,200
94000-TRANSFERS TO OTHER FUNDS			
094000-0011	TRANSFERS TO GENERAL FUND	1,100,000	1,000,000
TOTAL-REVENUE RECOVERY FUND		1,719,444	1,618,227
VIRGINIA PUBLIC ASSISTANCE FUND			
53010-ADMINISTRATION			
053010-1100	SALARIES & WAGES	6,349,549	6,471,178
053010-2100	EMPLOYERS SHARE-FICA	503,059	503,824
053010-2210	EMPLOYERS SHARE-RETIREMENT	609,639	610,128
053010-2300	EMPLOYERS SHARE-HOSPITALIZAT	1,486,831	1,494,338
053010-2400	EMPLOYERS SHARE-GROUP LIFE I	84,486	84,683
053010-2500	EMPLOYERS SHARE-VRS HYBRID S	17,317	16,526
053010-2600	UNEMPLOYMENT COMPENSATION	4,000	15,000
053010-2700	WORKERS COMPENSATION INS.	18,500	17,500
053010-2802	HEALTH SAVINGS ACCOUNT	12,000	16,000
053010-3110	PROFESSIONAL HEALTH SERVICES	2,000	2,000
053010-3120	LEGAL/OTHER PROFESSIONAL SER	210,000	205,500
053010-3310	REPAIRS & MAINT.-CONTRACTUAL	45,000	43,000
053010-5201	POSTAL SERVICES	40,000	30,000
053010-5203	TELEPHONE SERVICES	46,000	116,000
053010-5305	MOTOR VEHICLE INSURANCE	16,000	16,600
053010-5306	SURETY BOND	400	417
053010-5307	PUBLIC OFFICIAL LIABILITY IN	2,317	2,317
053010-5402	RENT-BUILDING	178,000	165,000
053010-5501	TRAVEL EXPENSES/TRAINING	25,000	22,000
053010-5504	IN-SERVICE TRAINING & EDUCAT	3,000	2,000
053010-5801	DUES & SUBSCRIPTIONS/ADVERTI	6,000	7,000
053010-6001	OFFICE SUPPLIES	68,000	50,000
053010-6002	FOSTER CHILDREN'S MEALS	400	400
053010-6008	MOTOR VEHICLE FUEL	32,000	30,000
053010-6009	MOTOR VEHICLE MAINT. & SUPPL	20,000	15,000

053010-8002	FURNITURE & FIXTURES	6,000	6,000
053010-8005	MOTOR VEHICLES	66,000	46,800
TOTAL-ADMINISTRATION		9,851,498	9,989,211
53020-PUBLIC ASSISTANCE			
053020-5701	GENERAL RELIEF	20,000	20,000
053020-5702	AUXILIARY GRANTS	125,000	130,000
053020-5706	AID TO DEPT.CHILDREN-FOSTER	700,000	706,000
053020-5712	MED OUTREACH/FIN IND PROG.	134,000	134,000
053020-5714	SPECIAL ADOPTION PAYMENTS	450,000	450,000
053020-5715	ADOPTION SUBSIDY PAYMENTS	1,400,000	1,500,000
053020-5717	ADULT & APS SERVICES	28,000	28,000
053020-5718	CLIENT PURCHASED SVCS	140,000	140,000
053020-5725	VIEW PURCHASED SVCS	110,000	135,000
053020-5750	FAMILY OUTREACH GRANT	310,000	310,000
TOTAL-PUBLIC ASSISTANCE		3,417,000	3,553,000
TOTAL-VIRGINIA PUBLIC ASSISTANCE FUND		13,268,498	13,542,211
COMPREHENSIVE SERVICES ACT FUND			
053060-5715	FAMILY COMPREHENSIVE SERVICE	5,350,000	5,000,000
TOTAL-COMPREHENSIVE SERVICES ACT		5,350,000	5,000,000
SCHOOL OPERATING FUND			
11000-CLASSROOM INSTRUCTION			
011000-1621	TEACHER SUPPLEMENTS		5,941
011000-1621	TEACHER SUPPLEMENTS, ATHL		13,196
011000-1650	NATL BD CERT, INCENTIVE BONU	10,000	10,000
011000-1121	TEACHERS, ELEM, REGULAR	12,571,450	12,798,201
011000-1121	TEACHERS, ELEM, ESL	236,634	241,366
011000-1121	TEACHERS, ELEM, TITLE I	769,531	784,918
011000-1121	TEACHERS, ELEM, SE	1,300,447	1,326,214
011000-1121	TEACHERS, ELEM, FT	715,021	729,319
011000-1151	AIDES, ELEM, REGULAR	941,230	945,451
011000-1151	AIDES, ELEM, PALS	170,849	172,836
011000-1151	AIDES, ELEM, TITLE I	48,216	49,181
011000-1151	AIDES, ELEM, SE	439,032	441,742
011000-1520	SUB TEACHERS, ELEM, REGULAR	240,000	252,000
011000-1520	SUB TEACHERS, ELEM, TITLE I	11,500	11,500
011000-1520	SUB TEACHERS, ELEM, SE	51,000	51,000
011000-1551	SUB AIDES, ELEM, REGULAR	45,000	45,000
011000-1551	SUB AIDES, ELEM, SE	25,000	25,000
011000-1621	TEACHER SUPPLEMENTS, ELEM, R	49,650	49,650
011000-1621	TEACHER SUPPLEMENTS, ELEM, G	16,181	16,181
011000-1621	TEACHER SUPPLEMENTS, ELEM, O	5,180	5,180
011000-1121	TEACHERS, MIDD, REGULAR	7,078,488	7,166,766
011000-1121	TEACHERS, MIDD, REMEDIAL	55,097	56,199
011000-1121	TEACHERS, MIDD, ESL	100,512	102,521
011000-1121	TEACHERS, MIDD, TITLE II	103,679	105,752
011000-1121	TEACHERS, MIDD, SE	653,626	682,275
011000-1121	TEACHERS, MIDD, FT	309,149	315,330
011000-1121	TEACHERS, MIDD, VOC	759,846	776,144
011000-1128	TEACHERS, MIDD, VOC EXT	55,191	55,191
011000-1151	AIDES, MIDD, REGULAR	81,620	83,254
011000-1151	AIDES, MIDD, SE	214,912	216,686
011000-1151	AIDES, MIDD, FT	40,020	40,821
011000-1520	SUB TEACHERS, MIDD, REGULAR	120,000	132,000
011000-1520	SUB TEACHERS, MIDD, SE	28,000	28,000
011000-1520	SUB TEACHERS, MIDD, VOC	18,000	18,000
011000-1520	SUB NURSE, SUMMER ENRICH	520	520
011000-1551	SUB AIDES, MIDD, REGULAR	225	225
011000-1551	SUB AIDES, MIDD, SE	5,000	5,000
011000-1621	TEACHER SUPPLEMENTS, MIDD, R	21,199	21,199
011000-1621	TEACHER SUPPLEMENTS, MIDD, A	10,000	10,000
011000-1621	TEACHER SUPPLEMENTS, MIDD, G	5,884	5,884
011000-1621	TEACHER SUPPLEMENTS, MIDD, O	5,940	5,940
011000-1621	TEACHER SUPPLEMENTS, MIDD, A	2,905	27,549
011000-1121	TEACHERS, HIGH, REGULAR	8,940,365	9,009,012
011000-1121	TEACHERS, HIGH, REMEDIAL	45,262	46,167
011000-1121	TEACHERS, HIGH, ESL	101,269	103,294
011000-1121	TEACHERS, HIGH, SE	661,671	667,243

011000-1121	TEACHERS, HIGH, FT	407,471	415,584
011000-1121	TEACHERS, HIGH, VOC	1,846,005	1,871,412
011000-1128	TEACHERS, HIGH, VOC EXT	142,912	142,912
011000-1151	AIDES, HIGH, SE	224,923	229,420
011000-1151	AIDES, HIGH, FT	76,005	77,098
011000-1520	SUB TEACHERS, HIGH, REGULAR	130,000	142,000
011000-1520	SUB TEACHERS, HIGH, SE	25,000	25,000
011000-1520	SUB TEACHERS, HIGH, VOC	27,500	27,500
011000-1551	SUB AIDES, HIGH, SE	20,000	20,000
011000-1621	TEACHER SUPPLEMENTS, HIGH, C	18,820	18,820
011000-1621	TEACHER SUPPLEMENTS, HIGH, A	78,346	78,346
011000-1621	TEACHER SUPPLEMENTS, HIGH, S	8,260	8,260
011000-1621	TEACHER SUPPLEMENTS, HIGH, 5	3,445	3,445
011000-1621	TEACHER SUPPLEMENTS, HIGH, V	20,240	20,240
011000-1621	TEACHER SUPPLEMENTS, HIGH, G	7,355	7,355
011000-1621	TEACHER SUPPLEMENTS, HIGH, O	38,330	38,330
011000-1621	TEACHER SUPPLEMENTS, HIGH, A	640,970	710,409
011000-1621	TEACHER SUPPLEMENTS, SAT SCH	4,500	4,500
011000-1121	SUMMER FOR SUCCESS, TITLE II	6,772	3,800
011000-1121	TEACHERS, ELEM, AFTER SCH RE	155,447	155,447
011000-1121	TEACHERS, MIDD, AFTER SCH RE	8,096	12,000
011000-1121	TEACHERS, SE, SUMMER SCHOOL	599	14,125
011000-1121	TEACHERS, 9TH GR TRANSITION	525	
011000-1121	TEACHERS, REG SUMMER SCHOOL	12,000	6,550
011000-1121	TEACHERS, PRESCHOOL	515,344	525,647
011000-1121	TEACHERS, ITCV	27,036	27,577
011000-1121	TEACHERS, PRESCHOOL GRANT	54,072	55,153
011000-1130	ITCV COORDINATOR	189,023	201,337
011000-1151	AIDES, SE, SUMMER SCHOOL	2,296	9,126
011000-1151	AIDES, PRESCHOOL	181,083	184,703
011000-1121	TEACHERS, VPI	407,557	415,706
011000-1151	AIDES, VPI	114,400	116,686
011000-2100	FICA, UNDESIGNATED	11,765	9,497
011000-2100	FICA, SE	6,300	4,000
011000-2100	FICA, FT	350	500
011000-2800	OTHER BENEFITS	95,000	95,000
011000-2800	TUITION ASSISTANCE	60,000	60,000
011000-2100	FICA, ELEM, REGULAR	970,818	993,818
011000-2100	FICA, ELEM, RTI	3,798	3,798
011000-2100	FICA, ELEM, PALS	13,070	13,222
011000-2100	FICA, ELEM, ESL	18,103	18,465
011000-2100	FICA, ELEM, SCIENCE	420	420
011000-2100	FICA, ELEM, TITLE I	63,435	64,689
011000-2100	FICA, ELEM, SE	138,884	141,065
011000-2100	FICA, ELEM, FT	54,700	55,794
011000-2100	FICA, ELEM, GIFTED	1,238	1,238
011000-2100	FICA, ELEM, OTHER	396	396
011000-2210	VRS, ELEM, REGULAR	1,644,172	1,678,703
011000-2210	VRS, ELEM, ESL	22,966	23,424
011000-2210	VRS, ELEM, TITLE I	114,600	116,895
011000-2210	VRS, ELEM, SE	183,384	186,079
011000-2210	VRS, ELEM, FT	89,970	91,767
011000-2220	VRS HYBRID, ELEM, REGULAR	496,796	507,147
011000-2220	VRS HYBRID, ELEM, ESL	14,138	14,421
011000-2220	VRS HYBRID, ELEM, TITLE I	13,621	13,892
011000-2220	VRS HYBRID, ELEM, SE	89,368	91,141
011000-2220	VRS HYBRID, ELEM, FT	22,146	22,588
011000-2300	HEALTH INS, ELEM, REGULAR	2,658,756	2,789,352
011000-2300	HEALTH INS, ELEM, ESL	36,918	36,586
011000-2300	HEALTH INS, ELEM, TITLE I	133,794	135,980
011000-2300	HEALTH INS, ELEM, SE	452,730	473,846
011000-2300	HEALTH INS, ELEM, FT	122,178	127,878
011000-2400	GROUP LIFE INS, ELEM, REGULA	178,859	182,614
011000-2400	GROUP LIFE INS, ELEM, ESL	3,100	3,162
011000-2400	GROUP LIFE INS, ELEM, TITLE	10,712	10,926
011000-2400	GROUP LIFE INS, ELEM, SE	22,787	23,158
011000-2400	GROUP LIFE INS, ELEM, FT	9,367	9,554
011000-2510	VRS, VLDP, ELEM, REGULAR	12,994	13,261
011000-2510	VRS, VLDP, ELEM, ESL	370	377

011000-2510	VRS, VLDP, ELEM, TITLE I	357	364
011000-2510	VRS, VLDP, ELEM, SE	2,339	2,385
011000-2510	VRS, VLDP, ELEM, FT	579	591
011000-2750	VRS, HIC, ELEM, REGULAR	163,860	167,290
011000-2750	VRS, HIC, ELEM, ESL	2,839	2,897
011000-2750	VRS, HIC, ELEM, TITLE I	9,814	10,010
011000-2750	VRS, HIC, ELEM, SE	20,874	21,215
011000-2750	VRS, HIC, ELEM, FT	8,580	8,752
011000-2100	FICA, MIDD, REGULAR	514,669	524,640
011000-2100	FICA, MIDD, RTI	1,622	1,622
011000-2100	FICA, MIDD, ALT ED	765	765
011000-2100	FICA, MIDD, REMEDIAL	4,215	4,299
011000-2100	FICA, MIDD, ESL	7,689	7,842
011000-2100	FICA, MIDD, TITLE II	7,931	8,090
011000-2100	FICA, MIDD, SE	68,965	71,296
011000-2100	FICA, MIDD, FT	26,713	27,244
011000-2100	FICA, MIDD, VOC	63,728	64,973
011000-2100	FICA, MIDD, GIFTED	450	450
011000-2100	FICA, MIDD, SUMMER ENRICH	1,570	1,570
011000-2100	FICA, MIDD, OTHER	454	454
011000-2100	FICA, MIDD, ATHL	222	2,107
011000-2210	VRS, MIDD, REGULAR	954,317	968,455
011000-2210	VRS, MIDD, REMEDIAL	8,639	8,812
011000-2210	VRS, MIDD, ESL	15,760	16,075
011000-2210	VRS, MIDD, TITLE II	16,256	16,582
011000-2210	VRS, MIDD, SE	72,771	76,266
011000-2210	VRS, MIDD, FT	44,414	45,304
011000-2210	VRS, MIDD, VOC	89,957	91,757
011000-2220	VRS HYBRID, MIDD, REGULAR	179,447	183,445
011000-2220	VRS HYBRID, MIDD, SE	59,987	61,195
011000-2220	VRS HYBRID, MIDD, FT	10,335	10,542
011000-2220	VRS HYBRID, MIDD, VOC	37,839	38,596
011000-2300	HEALTH INS, MIDD, REGULAR	1,237,620	1,287,448
011000-2300	HEALTH INS, MIDD, REMEDIAL	7,776	8,136
011000-2300	HEALTH INS, MIDD, ESL	15,552	16,272
011000-2300	HEALTH INS, MIDD, TITLE II	19,398	20,314
011000-2300	HEALTH INS, MIDD, SE	232,350	246,364
011000-2300	HEALTH INS, MIDD, FT	92,190	96,490
011000-2300	HEALTH INS, MIDD, VOC	136,212	137,819
011000-2400	GROUP LIFE INS, MIDD, REGULA	94,718	96,235
011000-2400	GROUP LIFE INS, MIDD, REMEDI	722	736
011000-2400	GROUP LIFE INS, MIDD, ESL	1,316	1,343
011000-2400	GROUP LIFE INS, MIDD, TITLE	1,358	1,385
011000-2400	GROUP LIFE INS, MIDD, SE	11,378	11,775
011000-2400	GROUP LIFE INS, MIDD, FT	4,573	4,667
011000-2400	GROUP LIFE INS, MIDD, VOC	10,678	10,893
011000-2510	VRS, VLDP, MIDD, REGULAR	4,693	4,797
011000-2510	VRS, VLDP, MIDD, SE	1,569	1,602
011000-2510	VRS, VLDP, MIDD, FT	271	276
011000-2510	VRS, VLDP, MIDD, VOC	989	1,009
011000-2750	VRS, HIC, MIDD, REGULAR	86,770	88,158
011000-2750	VRS, HIC, MIDD, REMEDIAL	661	674
011000-2750	VRS, HIC, MIDD, ESL	1,206	1,230
011000-2750	VRS, HIC, MIDD, TITLE II	1,244	1,269
011000-2750	VRS, HIC, MIDD, SE	10,423	10,787
011000-2750	VRS, HIC, MIDD, FT	4,190	4,275
011000-2750	VRS, HIC, MIDD, VOC	9,779	9,977
011000-2100	FICA, HIGH, REGULAR	640,060	649,024
011000-2100	FICA, HIGH, CHORAL	1,440	1,440
011000-2100	FICA, HIGH, ALT ED	5,994	5,994
011000-2100	FICA, HIGH, SOL REMED	716	704
011000-2100	FICA, HIGH, REMEDIAL	3,462	3,531
011000-2100	FICA, HIGH, ESL	7,747	7,901
011000-2100	FICA, HIGH, SE	71,902	72,669
011000-2100	FICA, HIGH, FT	36,985	37,689
011000-2100	FICA, HIGH, 504 COORDINATORS	264	264
011000-2100	FICA, HIGH, VOC	155,808	157,745
011000-2100	FICA, HIGH, GIFTED	563	563
011000-2100	FICA, HIGH, OTHER	2,932	2,932

011000-2100	FICA, HIGH, ATHL	49,034	54,346
011000-2100	FICA, SATURDAY SCHOOL	344	344
011000-2210	VRS, HIGH, REGULAR	1,066,696	1,075,433
011000-2210	VRS, HIGH, REMEDIAL	7,097	7,239
011000-2210	VRS, HIGH, ESL	15,879	16,196
011000-2210	VRS, HIGH, SE	105,514	106,422
011000-2210	VRS, HIGH, FT	52,584	53,569
011000-2210	VRS, HIGH, VOC	229,059	230,870
011000-2220	VRS HYBRID, HIGH, REGULAR	345,439	352,681
011000-2220	VRS HYBRID, HIGH, SE	33,504	34,174
011000-2220	VRS HYBRID, HIGH, FT	23,224	23,684
011000-2220	VRS HYBRID, HIGH, VOC	82,804	84,974
011000-2300	HEALTH INS, HIGH, REGULAR	1,600,686	1,666,885
011000-2300	HEALTH INS, HIGH, REMEDIAL	7,776	8,136
011000-2300	HEALTH INS, HIGH, ESL	15,552	16,272
011000-2300	HEALTH INS, HIGH, SE	220,110	228,322
011000-2300	HEALTH INS, HIGH, FT	96,402	100,886
011000-2300	HEALTH INS, HIGH, VOC	321,660	336,163
011000-2400	GROUP LIFE INS, HIGH, REGULA	118,297	119,646
011000-2400	GROUP LIFE INS, HIGH, REMEDI	593	605
011000-2400	GROUP LIFE INS, HIGH, ESL	1,327	1,353
011000-2400	GROUP LIFE INS, HIGH, SE	11,611	11,745
011000-2400	GROUP LIFE INS, HIGH, FT	6,334	6,455
011000-2400	GROUP LIFE INS, HIGH, VOC	26,055	26,387
011000-2510	VRS, VLDP, HIGH, REGULAR	9,033	9,223
011000-2510	VRS, VLDP, HIGH, SE	877	893
011000-2510	VRS, VLDP, HIGH, FT	607	620
011000-2510	VRS, VLDP, HIGH, VOC	2,167	2,222
011000-2750	VRS, HIC, HIGH, REGULAR	108,375	109,599
011000-2750	VRS, HIC, HIGH, REMEDIAL	543	554
011000-2750	VRS, HIC, HIGH, ESL	1,215	1,240
011000-2750	VRS, HIC, HIGH, SE	10,640	10,759
011000-2750	VRS, HIC, HIGH, FT	5,802	5,912
011000-2750	VRS, HIC, HIGH, VOC	23,868	24,168
011000-2800	TUITION ASSIST	300	300
011000-2100	FICA	518	290
011000-2100	FICA, ELEM, AFTER SCHL REMED	11,892	11,892
011000-2100	FICA, MIDD, AFTER SCHL REMED	619	918
011000-2100	FICA, SE, SUMMER SCHOOL	220	1,243
011000-2100	FICA, 9TH GRADE TRANSITION	40	
011000-2100	FICA, SUMMER REGIONAL	918	501
011000-2100	FICA, PRESCHOOL	53,277	54,340
011000-2100	FICA, ITCV	16,528	17,512
011000-2100	FICA, PRESCHOOL GRANT	4,136	4,219
011000-2210	VRS, PRESCHOOL	82,952	84,609
011000-2210	VRS, ITCV	22,141	23,927
011000-2210	VRS, PRESCHOOL GRANT	8,478	8,648
011000-2220	VRS HYBRID, PRESCHOOL	26,249	26,774
011000-2220	VRS HYBRID, ITCV	11,738	11,967
011000-2300	HEALTH INS, PRESCHOOL	185,894	194,534
011000-2300	HEALTH INS, ITCV	34,236	35,824
011000-2300	HEALTH INS, PRESCHOOL GRANT	7,776	8,136
011000-2400	GROUP LIFE INS, PRESCHOOL	9,123	9,304
011000-2400	GROUP LIFE INS, ITCV	2,829	2,999
011000-2400	GROUP LIFE INS, PRESCHOOL GR	708	723
011000-2510	VRS, VLDP, PRESCHOOL	686	700
011000-2510	VRS, VLDP, ITCV	307	313
011000-2750	VRS, HIC, PRESCHOOL	8,359	8,525
011000-2750	VRS, HIC, ITCV	2,592	2,747
011000-2750	VRS, HIC, PRESCHOOL GRANT	649	662
011000-2100	FICA, VPI	39,929	40,726
011000-2210	VRS, VPI	32,185	32,829
011000-2220	VRS HYBRID, VPI	49,656	50,650
011000-2300	HEALTH INS, VPI	136,492	142,840
011000-2400	GROUP LIFE INS, VPI	6,836	6,975
011000-2510	VRS, VLDP, VPI	1,300	1,324
011000-2750	VRS, HIC, VPI	6,263	6,387
011000-3100	PROF SERVICES, SE	30,914	304,000
011000-3100	PROF SERVICES, PARENT TRAINI	84,543	152,216

011000-3200	CONTRACTED SERV, SPEECH SUPE	175,174	
011000-3300	MAINTENANCE SERVICE, SECTION	300	
011000-3800	PURCHASED SERVICES, VSDB, SE	50,000	
011000-3800	PURCHASED SERVICES, SVRP PT/	426,666	436,641
011000-3100	PROF SERVICES, ELEM, REGULAR	10,295	4,595
011000-3100	PROF SERVICES, ELEM, CHORUS	300	1,200
011000-3100	PROF SERVICES, ELEM, ESL	4,000	1,675
011000-3100	PROF SERVICES, ELEM, SCIENCE	5,800	5,800
011000-3100	PROF SERVICES, ELEM, TITLE 1	8,000	8,000
011000-3100	PROF SERVICES, ELEM, TITLE I		4,300
011000-3100	PROF SERVICES, ELEM, GIFTED	3,000	3,000
011000-3300	MAINTENANCE SERVICE, ELEM, A		1,360
011000-3100	PROF SERVICES, CASL, CHORUS	100	
011000-3100	PROF SERVICES, CASL, GIFTED	675	675
011000-3300	MAINTENANCE SERVICE, CASL, A	170	
011000-3100	PROF SERVICES, CHVL, GIFTED	644	675
011000-3300	MAINTENANCE SERVICE, CHVL, A	170	
011000-3100	PROF SERVICES, CLYM, CHORUS	100	
011000-3100	PROF SERVICES, CLYM, GIFTED	675	675
011000-3100	PROF SERVICES, CRGS, CHORUS	100	
011000-3100	PROF SERVICES, CGVL, GIFTED	675	675
011000-3300	MAINTENANCE SERVICE, CGVL, A	170	
011000-3100	PROF SERVICES, NRES, CHORUS	100	
011000-3100	PROF SERVICES, NRES, GIFTED	675	675
011000-3100	PROF SERVICES, RES, GIFTED	254	675
011000-3300	MAINTENANCE SERVICE, RES, AR	170	
011000-3100	PROF SERVICES, SDES, CHORUS	100	
011000-3100	PROF SERVICES, SDES, GIFTED	675	675
011000-3300	MAINTENANCE SERVICE, SDES, A	170	
011000-3100	PROF SERVICES, SES, GIFTED	638	675
011000-3300	MAINTENANCE SERVICE, STMP, A	170	
011000-3100	PROF SERVICES, WES, CHORUS	220	
011000-3100	PROF SERVICES, WES, GIFTED	675	675
011000-3300	MAINTENANCE SERVICE, WES, AR	170	
011000-3100	PROF SERVICES, MIDD, REGULAR	14,350	15,500
011000-3100	PROF SERVICES, MIDD, MUSIC	500	500
011000-3100	PROF SERVICES, MIDDLE, CHORU	750	1,400
011000-3100	PROF SERVICES, MIDD, ESL	500	1,675
011000-3100	PROF SERVICES	500	500
011000-3100	PROF SERVICES, MIDD, PERKINS	2,000	
011000-3100	PROF SERVICES, MIDD, GIFTED	1,000	2,000
011000-3100	PROF SERVICES, SUMMER ENRICH	20,000	20,000
011000-3100	PROF SERVICES, MIDD, ATHL		1,200
011000-3300	MAINTENANCE SERVICE, MIDD, M		8,000
011000-3300	MAINTENANCE SERVICE, MIDD, A		1,360
011000-3300	MAINTENANCE SERVICE, MIDD, C		400
011000-3300	MAINTENANCE SERVICE		2,500
011000-3300	MAINTENANCE SERVICE, MIDD, A	850	100
011000-3300	MAINTENANCE SERVICE, MIDD, H	1,498	600
011000-3300	MAINTENANCE SERVICE	300	300
011000-3810	TUITION, PRIVATE SCHOOL		10,000
011000-3100	PROF SERVICES, BMMS, CHORUS	215	
011000-3300	MAINTENANCE SERVICE, BMMS, M	2,000	
011000-3300	MAINTENANCE SERVICE, BMMS, A	400	
011000-3300	MAINTENANCE SERVICE, BMMS, C	100	
011000-3300	MAINTENANCE SERVICE, SMS, MU	2,000	
011000-3300	MAINTENANCE SERVICE, SMS, CH	100	
011000-3100	PROF SERVICES, SDMS, GIFTED	150	
011000-3300	MAINTENANCE SERVICE, SDMS, M	2,000	
011000-3300	MAINTENANCE SERVICE, SDMS, A	400	
011000-3300	MAINTENANCE SERVICE, WMS, MU	2,000	
011000-3300	MAINTENANCE SERVICE, SMS, AR	400	
011000-3300	MAINTENANCE SERVICE, WMS, CH	49	
011000-3100	PROF SERVICES, HIGH, REGULR	2,500	4,900
011000-3100	PROF SERVICES, HIGH, MUSIC	500	500
011000-3100	PROF SERVICES, HIGH, CHORUS	750	6,600
011000-3100	PROF SERVICES, HIGH, ISAEP	4,000	2,500
011000-3100	PROF SERVICES, HIGH, SOL REM	9,363	9,209
011000-3100	PROF SERVICES, HIGH, TESTING	8,500	8,500

011000-3100	PROF SERVICES, HIGH, ESL	500	1,650
011000-3100	PROF SERVICES	2,000	2,000
011000-3100	PROF SERVICES, HIGH, TITLE I		500
011000-3100	PROF SERVICES, HIGH, SPEC. E		36,000
011000-3100	PROF SERVICES, HIGH, VOCATIO	90,000	93,500
011000-3100	PROF SERVICES, PERKINS	12,500	14,500
011000-3100	PROF SERVICES, HIGH, GIFTED	1,000	1,000
011000-3100	PROF SERVICES, ATHL TRAINERS	700	700
011000-3300	MAINTENANCE SERVICE, HIGH, M		6,000
011000-3300	MAINTENANCE SERVICE, ART	895	1,360
011000-3300	MAINTENANCE SERVICE, HIGH, S	2,806	3,000
011000-3300	MAINTENANCE SERVICE, HIGH, A	6,495	17,000
011000-3300	MAINTENANCE SERVICE, HIGH, H	950	950
011000-3300	MAINTENANCE SERVICE, HIGH, T	2,395	2,500
011000-3600	ADVERTISING, HIGH, VOC	450	650
011000-3810	TUITION, REG GENESIS SCHOOL	121,125	298,824
011000-3810	TUITION, PRIVATE SCHOOL	72,815	
011000-3810	TUITION, GOV SCHOOL GIFTED	3,000	3,000
011000-3100	PROF SERVICES, BGHS, CHORUS	1,170	
011000-3100	PROF SERVICES, BGHS, ATHL	6,055	6,055
011000-3300	MAINTENANCE SERVICE, BGHS, M	1,200	
011000-3300	MAINTENANCE SERVICE, BGHS, A	300	
011000-3100	PROF SERVICES, FDHS, CHORUS	1,170	
011000-3100	PROF SERVICES, FDHS, ATHL	6,055	6,055
011000-3300	MAINTENANCE SERVICE, FDHS, M	1,200	
011000-3100	PROF SERVICES, RHS, CHORUS	1,170	
011000-3100	PROF SERVICES, RHS, ATHL	6,055	6,055
011000-3300	MAINTENANCE SERVICE, RHS, MU	1,200	
011000-3300	MAINTENANCE SERVICE, RHS, AR	300	
011000-3100	PROF SERVICES, SDHS, CHORUS	480	
011000-3100	PROF SERVICES, SDHS, GIFTED	160	
011000-3100	PROF SERVICES, SDHS - ATHLET	6,055	6,055
011000-3300	MAINTENANCE SERVICE, SDHS, M	1,200	
011000-3300	MAINTENANCE SERVICE, SDHS, A	300	
011000-3100	PROF SERVICES, WMHS, CHORUS	1,235	
011000-3100	PROF SERVICES, WMHS - ATHLET	6,055	6,055
011000-3300	MAINTENANCE SERVICE, WMHS, M	1,200	
011000-3300	MAINTENANCE SERVICE, WMHS, A	300	
011000-3100	PROF SERVICES, STUDENT APPRE		20,000
011000-3100	PROF SERVICES, ITCV, CONTRAC	34,461	34,461
011000-3100	PROF SERVICES, VPI	5,100	5,100
011000-3500	PRINTING/BINDING, PRE-SCHOOL	360	
011000-5504	CONFERENCE/INSERVICE, REGU	3,000	3,000
011000-5504	CONFERENCE, MUSIC		1,000
011000-5504	CONFERENCE, ART	1,105	2,000
011000-5504	CONFERENCE, CHORUS		2,000
011000-5504	CONFERENCE/EDUC/INSERV, DIGIT	1,000	1,000
011000-5504	CONFERENCE/INSERVICE, SE	1,000	1,000
011000-5504	CONFERENCES, ASST TECHNOLOGY	750	750
011000-5504	CONFERENCE/INSERVICE, GIFTED	250	1,000
011000-5501	TRAVEL, ELEM, REGULAR	500	500
011000-5501	TRAVEL, ELEM, SE	2,000	2,000
011000-5504	CONFERENCE REIMB, ELEM, REGU	18,946	17,511
011000-5504	CONFERENCE REIMB, TITLE III	2,000	2,000
011000-5504	CONFERENCE REIMB, ELEM, ESL	400	300
011000-5504	CONFERENCE REIMB, ELEM, SCIE	380	350
011000-5504	CONFERENCE REIMB, ELEM, TITL	7,950	7,950
011000-5504	CONFERENCE REIMB, ELEM, TITL	449	528
011000-5504	CONFERENCE REIMB, ELEM, SE	1,000	1,000
011000-5801	DUES/MEMBERSHIPS, ELEM	89	
011000-5400	LEASE/RENTAL, MIDD, SCIENCE	1,000	1,000
011000-5501	TRAVEL, MIDD, REGULAR	1,000	1,000
011000-5501	TRAVEL, MIDD, AG	500	500
011000-5501	TRAVEL, MIDD, HOME EC	434	300
011000-5501	TRAVEL, MIDD, TECH PREP	200	200
011000-5504	CONFERENCE REIMB, MIDD, REGU	8,267	11,800
011000-5504	CONFERENCE EXPENSE, MIDD, TE	600	
011000-5504	CONFERENCE/EDUC/INSERVICE	400	250
011000-5504	CONFERENCES/ED/INSERVICE	1,400	1,000

011000-5504	CONFERENCE REIMB, MIDD, SE	1,000	1,000
011000-5504	CONFERENCE EXP, MIDD, VOC	1,000	1,000
011000-5504	CONFERENCE REIMB, MIDD, AG	3,000	3,000
011000-5504	CONFERENCE REIMB, MIDD, HOME	3,000	3,000
011000-5504	CONFERENCE, MIDDLE, BUSINESS		300
011000-5504	CONFERENCE REIMB, MIDD, TECH	2,000	2,000
011000-5504	CONFERENCE REIMB, MIDD, PERK	5,000	5,000
011000-5501	TRAVEL, HIGH, REGULAR	2,000	1,000
011000-5501	TRAVEL, HIGH, AG	1,500	3,500
011000-5501	TRAVEL, HIGH, HOME EC	366	500
011000-5501	TRAVEL, HIGH, TECH PREP	100	100
011000-5501	TRAVEL, HIGH, TRADE & INDUST	200	1,000
011000-5504	CONFERENCE REIMB, HIGH, REGU	9,400	11,550
011000-5504	CONFERENCE REIMB, ISAEP		1,000
011000-5504	CONFERENCT REIMB, HIGH, ESL		250
011000-5504	CONFERENCE/EDUC/IN-SERVICE		1,000
011000-5504	CONFERENCE REIMB, HIGH, SE	1,000	1,000
011000-5504	CONFERENCE, HIGH, CAREER & T	2,500	2,500
011000-5504	CONFERENCE REIMB, HIGH, AG	6,000	8,000
011000-5504	CONFERENCE REIMB, HIGH, HOME	6,000	6,000
011000-5504	CONFERENCE REIMB, HIGH, BUSI	2,735	1,000
011000-5504	CONFERENCE REIMB, HIGH, TECH	4,500	4,500
011000-5504	CONFERENCE, HIGH, TRADE/INDU	100	100
011000-5504	CONFERENCE EXP, HIGH, PERKIN	2,265	5,000
011000-5801	DUES/MEMBERSHIPS, HIGH, VOC	105	125
011000-5801	DUES/MEMBERSHIPS, VHSL	17,478	17,548
011000-5203	TELECOMMUNICATIONS, ITCV	137	1,200
011000-5501	TRAVEL, ITCV		165
011000-5504	CONFERENCE/EDUC, SPED SUMMER	1,465	
011000-5504	CONFERENCE EXP, INFANT & TOD	5,000	5,000
011000-5801	DUES/MEMBERSHIPS, ITCV	130	400
011000-5501	TRAVEL, VPI	1,000	1,000
011000-5504	CONFERENCE EXPENSE, VPI	1,927	1,927
011000-6013	EDUC SUPPLIES, REGULAR	3,000	
011000-6013	EDUC SUPPLIES, ART		5,000
011000-6013	EDUC SUPPLIES, CHORUS	8,573	9,000
011000-6013	EDUC SUPPLIES, DIGITAL TRANS	500	500
011000-6013	EDUC SUPPLIES, SE	15,000	15,000
011000-6013	EDUC SUPPLIES, ASST TECH	2,000	2,000
011000-6013	EDUC SUPPLIES, SUMMER ENRICH	1,800	1,800
011000-6014	EDUC SUPPLIES, REGULAR		3,000
011000-6014	EDUC SUPPLIES, GIFTED		1,200
011000-6040	TECHNOLOGY SOFTWARE	4,300	3,000
011000-6040	TECHNOLOGY SOFTWARE, DGI	343,297	380,000
011000-6040	TECHNOLOGY SOFTWARE, ESL	3,600	
011000-6040	TECHNOLOGY SOFTWARE, SE	6,000	3,000
011000-6040	TECHNOLOGY SOFTWARE, ASST TE	3,500	3,500
011000-6040	TECHNOLOGY SOFTWARE, G&T		13,600
011000-6040	TECH SOFTWARE, SUMMER ENRIC	1,800	1,800
011000-6050	NON-CAP TECH HARDWARE	2,340	4,500
011000-6050	NON-CAP TECH HARDWARE, CHORU	1,893	
011000-6050	NON-CAP TECH HARDWARE	41,500	
011000-6050	NON-CAP TECH HARDWARE, SE	600	600
011000-6050	NON-CAP TECH HARDWARE, ASST	1,800	1,800
011000-6050	NON-CAP TECH HARDWARE, SECTI	3,000	600
011000-6050	NON-CAP TECH HARDWARE, SUMME	1,800	1,800
011000-6070	CONSUMABLE EQUIP, SCIENCE	6,387	5,000
011000-6012	TEXTBOOKS, ELEM		75,000
011000-6013	EDUC SUPPLIES, ELEM, REGULAR	33,265	
011000-6013	EDUC SUPPLIES, ELEM, ART		5,305
011000-6013	EDUC SUPPLIES, ELEM, CHORUS	1,600	15,625
011000-6013	EDUC SUPPLIES, ELEM PROJECT	19,000	18,000
011000-6013	EDUC SUPPLIES, ELEM TITLE II	2,000	
011000-6013	EDUC SUPPLIES, ELEM, ESL	580	
011000-6013	EDUC SUPPLIES, ELEM, TITLE I	79,165	50,756
011000-6013	EDUC SUPPLIES, ELEM, TITLE I	127,490	127,490
011000-6013	EDUC SUPPLIES, ELEM, SE	8,000	6,000
011000-6013	EDUC SUPPLIES, ELEM, GIFTED	1,712	2,000
011000-6014	EDUC SUPPLIES, ELEM, REGULAR	7,784	42,175

011000-6014	EDUC SUPPLIES, ELEM TITLE II		2,000
011000-6014	EDUC SUPPLIES, ELEM, ESL	331	800
011000-6014	EDUC SUPPLIES, ELEM, SCIENCE	42,200	42,500
011000-6014	EDUC SUPPLIES, ELEM, TITLE I	5,957	
011000-6016	PARENTAL INVOLVEMENT TITLE I	37,385	27,309
011000-6040	TECHNOLOGY SOFTWARE, ON-LINE		5,700
011000-6040	TECHNOLOGY SOFTWARE, ELEM, D	553	
011000-6040	SOFTWARE/ ON LINE SUPPLIES,	1,000	2,000
011000-6040	TECHNOLOGY SOFTWARE, TITLE I	30,521	20,000
011000-6040	TECH SOFTWARE, ELEM, GIFTED	7,800	
011000-6050	NON-CAP TECH HARDWARE	3,700	
011000-6050	NON-CAP TECH HARDWARE, ELEM,	4,000	4,000
011000-6013	EDUC SUPPLIES, CASL, REGULAR	19,383	19,151
011000-6013	EDUC SUPPLIES, CASL, ART	651	
011000-6013	EDUC SUPPLIES, CASL, CHORUS	750	
011000-6013	EDUC SUPPLIES, CASL, GIFTED	675	675
011000-6014	EDUC SUPPLIES, CASL, CHORUS	792	
011000-6014	EDUC SUPPLIES, CASL, GIFTED	32	
011000-6013	EDUC SUPPLIES, CHVL, REGULAR	12,223	12,078
011000-6013	EDUC SUPPLIES, CHVL, ART	376	
011000-6013	EDUC SUPPLIES, CHVL, CHORUS	575	
011000-6013	EDUC SUPPLIES, CHVL, GIFTED	706	675
011000-6014	EDUC SUPPLIES, CHVL, CHORUS	669	
011000-6014	EDUC SUPPLIES, CHVL, GIFTED	32	
011000-6013	EDUC SUPPLIES, CLYM, REGULAR	22,431	22,141
011000-6013	EDUC SUPPLIES, CLYM, ART	712	
011000-6013	EDUC SUPPLIES, CLYM, CHORUS	1,600	
011000-6013	EDUC SUPPLIES, CLYM, GIFTED	675	675
011000-6014	EDUC SUPPLIES, CLYM, CHORUS	470	
011000-6014	EDUC SUPPLIES, CLYM, GIFTED	32	
011000-6013	EDUC SUPPLIES, CGVL, REGULAR	5,086	5,028
011000-6013	EDUC SUPPLIES, CRGV, ART	159	
011000-6013	EDUC SUPPLIES, CRGVL, CHORUS	350	
011000-6013	EDUC SUPPLIES, CGVL, GIFTED	675	675
011000-6014	EDUC SUPPLIES, CGVL, CHORUS	121	
011000-6014	EDUC SUPPLIES, CGVL, GIFTED	32	
011000-6013	EDUC SUPPLIES, NRES, REGULAR	8,421	8,334
011000-6013	EDUC SUPPLIES, NRES, ART	308	
011000-6013	EDUC SUPPLIES, NRES, CHORUS	475	
011000-6013	EDUC SUPPLIES, NRES, GIFTED	675	675
011000-6014	EDUC SUPPLIES, NRES, CHORUS	66	
011000-6014	EDUC SUPPLIES, NRES, GIFTED	32	
011000-6013	EDUC SUPPLIES, RES, REGULAR	20,224	19,963
011000-6013	EDUC SUPPLIES, RES, ART	666	
011000-6013	EDUC SUPPLIES, RES, CHORUS	850	
011000-6013	EDUC SUPPLIES, RES, GIFTED	1,096	675
011000-6014	EDUC SUPPLIES, RES, CHORUS	1,053	
011000-6014	EDUC SUPPLIES, RES, GIFTED	32	
011000-6013	EDUC SUPPLIES, SDES, REGULAR	17,179	16,976
011000-6013	EDUC SUPPLIES, SDES, ART	634	
011000-6013	EDUC SUPPLIES, SDES, CHORUS	759	
011000-6013	EDUC SUPPLIES, SDES, GIFTED	675	675
011000-6014	EDUC SUPPLIES, SDES, CHORUS	66	
011000-6014	EDUC SUPPLIES, SDES, GIFTED	32	
011000-6013	EDUC SUPPLIES, SES, REGULAR	11,994	11,849
011000-6013	EDUC SUPPLIES, SES, ART	442	
011000-6013	EDUC SUPPLIES, SES, CHORUS	575	
011000-6013	EDUC SUPPLIES, SES, GIFTED	712	675
011000-6014	EDUC SUPPLIES, STMP, CHORUS	536	
011000-6014	EDUC SUPPLIES, STMP, GIFTED	32	
011000-6013	EDUC SUPPLIES, WES, REGULAR	19,937	19,676
011000-6013	EDUC SUPPLIES, WES, ART	696	
011000-6013	EDUC SUPPLIES, WES, CHORUS	640	
011000-6013	EDUC SUPPLIES, WES, GIFTED	675	675
011000-6014	EDUC SUPPLIES, WES, CHORUS	868	
011000-6014	EDUC SUPPLIES, WES, GIFTED	32	
011000-6007	REPAIR SUPPLIES, MIDD, CAREE		100
011000-6012	TEXTBOOKS, MIDD	84,532	50,000
011000-6013	EDUC SUPPLIES, MIDD, REGULAR	13,605	

011000-6013	EDUC SUPPLIES, MIDD, MUSIC	600	600
011000-6013	EDUC SUPPLIES, MIDD, ART		5,995
011000-6013	EDUC SUPPLIES, MIDD, CHORUS	2,016	10,650
011000-6013	EDUC SUPPLIES, MIDD, TESTING	1,600	
011000-6013	EDUC SUPPLIES, MIDD, TITLE I	2,000	
011000-6013	EDUC SUPPLIES, MIDD, ESL	356	
011000-6013	EDUC SUPPLIES, MIDD, SCIENCE	7,584	
011000-6013	EDUC SUPPLIES, MIDD, SE	8,000	6,000
011000-6013	EDUC SUPPLIES, MIDD, VOC		1,000
011000-6013	EDUC SUPPLIES, MIDD, GIFTED	94	1,000
011000-6013	EDUC SUPPLIES, MIDD, ATHL		4,000
011000-6014	EDUC SUPPLIES, MIDD, REGULAR	10,355	25,400
011000-6014	EDUC SUPPLIES, MIDD, TITLE I		2,000
011000-6014	EDUC SUPPLIES, MIDD, ESL	144	850
011000-6014	EDUC SUPPLIES, MIDD, SCIENCE		6,750
011000-6040	TECHNOLOGY SOFTWARE, ON-LINE	7,180	19,500
011000-6040	TECHNOLOGY SOFTWARE, TESTING	5,000	5,000
011000-6040	TECH SOFTWARE, TITLE III PAR	1,000	1,000
011000-6040	TECHNOLOGY SOFTWARE, MIDD, S	3,613	2,000
011000-6040	TECH SOFTWARE, MIDD, PERKINS		1,000
011000-6040	TECHNOLOGY SOFTWARE, MIDD, G	7,000	
011000-6050	NON-CAP TECH HARDWARE, MIDD,	2,550	
011000-6050	NON-CAP TECH HARDWARE, MIDD,		840
011000-6050	NON-CAP TECH HARDWARE, TESTI	1,500	
011000-6050	NON-CAP TECH HARDWARE, MIDD	860	1,000
011000-6050	NON-CAP TECH HARDWARE, MIDD,	1,274	
011000-6050	NON-CAP TECH HARDWARE, MID,	1,459	
011000-6050	NON-CAP TECH HARDWARE, MIDD,	3,210	3,500
011000-6070	CONSUMABLE EQUIP, MIDD, C &		100
011000-6070	CONSUMABLE EQUIP, MIDD, PERK	809	5,000
011000-6013	EDUC SUPPLIES, BMMS, REGULAR	22,225	21,935
011000-6013	EDUC SUPPLIES, BMMS, MUSIC	3,350	26,900
011000-6013	EDUC SUPPLIES, BMMS, ART	987	
011000-6013	EDUC SUPPLIES, BMMS, CHORAL	1,340	
011000-6013	EDUC SUPPLIES, BMMS, SCIENCE	2,000	2,000
011000-6013	EDUC SUPPLIES, BMMS, AG	5,006	4,240
011000-6013	EDUC SUPPLIES, BMMS, HOME EC	3,282	4,320
011000-6013	EDUC SUPPLIES, BMMS, BUSINES	2,671	2,240
011000-6013	EDUC SUPPLIES, BMMS, TECH ED	2,878	500
011000-6013	EDUC SUPPLIES, BMMS, GIFTED	1,500	1,500
011000-6014	EDUC SUPPLIES, BMMS, CHORUS	227	
011000-6014	EDUC SUPPLIES, BMMS, GIFTED	246	
011000-6070	CONSUMABLE EQUIP, BMMS, AG	1,251	1,060
011000-6070	CONSUMABLE EQUIP, BMMS, FACS	810	1,080
011000-6070	CONSUMABLE EQUIP, BMMS, BUSI	668	560
011000-6070	CONSUMABLE EQUIP, BMMS, TECH	3,635	5,000
011000-6070	CONSUMABLE EQUIP, BMMS, PERK	368	
011000-6013	EDUC SUPPLIES, SMS, REGULAR	15,848	15,645
011000-6013	EDUC SUPPLIES, SMS, MUSIC	3,350	
011000-6013	EDUC SUPPLIES, SMS, ART	1,580	
011000-6013	EDUC SUPPLIES, SMS, CHORUS	1,575	
011000-6013	EDUC SUPPLIES, SMS, SCIENCE	2,000	2,000
011000-6013	EDUC SUPPLIES, SMS, AG	4,225	4,320
011000-6013	EDUC SUPPLIES, SMS, HOME EC	5,143	4,400
011000-6013	EDUC SUPPLIES, SMS, BUSINESS	745	1,760
011000-6013	EDUC SUPPLIES, SMS, TECH ED	809	3,200
011000-6013	EDUC SUPPLIES, SMS, GIFTED	1,500	1,500
011000-6014	EDUC SUPPLIES, SMS, CHORUS	227	
011000-6014	EDUC SUPPLIES, SMS, GIFTED	214	
011000-6050	NON CAP TECH HARDWARE, SMS,	600	
011000-6070	CONSUMABLE EQUIP, SMS, AG	1,056	1,080
011000-6070	CONSUMABLE EQUIP, SMS, FACS	1,286	1,100
011000-6070	CONSUMABLE EQUIP, SMS, BUSIN	186	440
011000-6070	CONSUMABLE EQUIP, SMS, TECH	1,021	2,000
011000-6070	EQUIPMENT, SMS, STATE EQUIP	1,023	
011000-6013	EDUC SUPPLIES, SDMS, REGULAR	17,591	17,388
011000-6013	EDUC SUPPLIES, SDMS, MUSIC	3,350	
011000-6013	EDUC SUPPLIES, SDMS, ART	1,096	
011000-6013	EDUC SUPPLIES, SDMS, CHORAL	1,675	

011000-6013	EDUC SUPPLIES, SDMS, SCIENCE	2,000	2,000
011000-6013	EDUC SUPPLIES, SDMS, AG	4,133	4,160
011000-6013	EDUC SUPPLIES, SDMS, HOME EC	4,849	4,640
011000-6013	EDUC SUPPLIES, SDMS, BUSINESS	2,531	1,840
011000-6013	EDUC SUPPLIES, SDMS, TECH ED	2,780	3,100
011000-6013	EDUC SUPPLIES, SDMS, GIFTED	1,350	1,500
011000-6014	EDUC SUPPLIES, SDMS, CHORUS	227	
011000-6014	EDUC SUPPLIES, SDMS, GIFTED	522	
011000-6050	NON-CAP TECH HARDWARE, SDMS,	240	
011000-6070	CONSUMABLE EQUIP, SDMS, AG	1,033	1,040
011000-6070	CONSUMABLE EQUIP, SDMS, FACS	1,212	1,160
011000-6070	CONSUMABLE EQUIP, SDMS, BUSI	633	460
011000-6070	CONSUMABLE EQUIP, SDMS, TECH	3,510	2,000
011000-6070	EQUIPMENT, SDMS, STATE EQUIP	2,545	
011000-6070	CONSUMABLE EQUIP, SDMS, PERK	1,215	
011000-6013	EDUC SUPPLIES, WMS, REGULAR	19,560	19,328
011000-6013	EDUC SUPPLIES, WMS, MUSIC	3,350	
011000-6013	EDUC SUPPLIES, WMS, ART	1,898	
011000-6013	EDUC SUPPLIES, WMS, CHORAL	1,401	
011000-6013	EDUC SUPPLIES, WMS, SCIENCE	2,000	2,000
011000-6013	EDUC SUPPLIES, WMS, AG	4,317	4,960
011000-6013	EDUC SUPPLIES, WMS, HOME EC	4,727	4,640
011000-6013	EDUC SUPPLIES, WMS, BUSINESS	2,453	2,560
011000-6013	EDUC SUPPLIES, WMS, TECH ED	4,332	2,700
011000-6013	EDUC SUPPLIES, WMS, GIFTED	1,500	1,500
011000-6014	EDUC SUPPLIES, WMS, CHORUS	227	
011000-6014	EDUC SUPPLIES, WMS, GIFTED	214	
011000-6070	CONSUMABLE EQUIP, WMS, AG	1,560	1,240
011000-6070	CONSUMABLE EQUIP, WMS, FACS	1,182	1,160
011000-6070	CONSUMABLE EQUIP, WMS, BUSIN	613	640
011000-6070	CONSUMABLE EQUIP, WMS, TECH	3,834	3,000
011000-6070	EQUIPMENT, WMS, STATE EQUIP	586	
011000-6070	CONSUMABLE EQUIP, WMS, PERKI	1,264	
011000-6007	REPAIR SUPPLIES, HIGH, CAREE	506	500
011000-6012	TEXTBOOKS, HIGH	115,468	125,000
011000-6013	EDUC SUPPLIES, HIGH, REGULAR	36,348	
011000-6013	EDUC SUPPLIES, HIGH, MUSIC	400	56,500
011000-6013	EDUC SUPPLIES, MIDD, ART		9,020
011000-6013	EDUC SUPPLIES, HIGH, CHORUS	5,710	25,650
011000-6013	EDUC SUPPLIES, ISAEP	200	200
011000-6013	EDUC SUPPLIES, ALT ED	3,000	3,000
011000-6013	EDUC SUPPLIES, TESTING COORD	1,300	
011000-6013	EDUC SUPPLIES, HIGH, TITLE I	2,000	
011000-6013	EDUC SUPPLIES, HIGH, ESL	1,405	
011000-6013	EDUC SUPPLIES, HIGH, SCIENCE	4,444	
011000-6013	EDUC SUPPLIES, HIGH, SE	8,000	6,000
011000-6013	EDUC SUPPLIES, HIGH, VOC		1,000
011000-6013	EDUC SUPPLIES, HIGH, PERKINS		5,000
011000-6013	EDUC SUPPLIES, HIGH, GIFTED	790	1,000
011000-6013	EDUC SUPPLIES, HIGH, ATHL	6,250	6,250
011000-6014	EDUC SUPPLIES, HIGH, REGULAR	2,347	33,250
011000-6014	EDUC SUPPLIES, HIGH, TITLE I		2,000
011000-6014	EDUC SUPPLIES, HIGH, ESL	184	850
011000-6014	EDUC SUPPLIES, HIGH, SCIENCE		4,000
011000-6040	SOFTWARE / ON-LINE SUPPLIES	2,000	
011000-6040	TECH SOFTWARE, HIGH, DTI	6,150	
011000-6040	TECHNOLOGY SOFTWARE, ISAEP	1,000	1,000
011000-6040	SOFTWARE, HIGH SCHOOL, ALT.	11,845	11,845
011000-6040	TECH SOFTWARE, HIGH, PERKINS	6,285	
011000-6040	TECH SOFTWARE, INDUSTRY CERF	19,071	12,714
011000-6050	NON-CAP TECH HARDWARE	2,560	
011000-6050	NON-CAP TECH HARDWARE, HIGH,		600
011000-6050	TECHNOLOGY HARDWARE, HIGH, I	500	1,000
011000-6050	NON-CAP TECH HARDWARE, TITLE	140	
011000-6050	NON-CAP TECH HARDWARE		1,000
011000-6050	NON-CAP TECH HARDWARE, HIGH,		20,023
011000-6050	NON-CAP TECH HARDWARE, HS, P	1,759	25,000
011000-6050	NON-CAP TECH HARDWARE, HIGH,	4,750	3,000
011000-6070	CONSUMABLE EQUIP, HIGH, C &		1,000

011000-6070	CONSUMABLE EQUIP, HIGH, PERK	47,103	47,933
011000-6013	EDUC SUPPLIES, BGHS, REGULAR	15,033	14,859
011000-6013	EDUC SUPPLIES, BGHS, MUSIC	13,100	
011000-6013	EDUC SUPPLIES, BGHS, ART	1,179	
011000-6013	EDUC SUPPLIES, BGHS, CHORAL	1,350	
011000-6013	EDUC SUPPLIES, BGHS, SCIENCE	1,750	1,750
011000-6013	EDUC SUPPLIES, BGHS, AG	4,708	2,000
011000-6013	EDUC SUPPLIES, BGHS, HOME EC	2,067	2,880
011000-6013	EDUC SUPPLIES, BGHS, BUSINES	1,249	800
011000-6013	EDUC SUPPLIES, BGHS, TECH ED	2,293	2,640
011000-6013	EDUC SUPPLIES, BGHS, EFE	250	250
011000-6013	EDUC SUPPLIES, BGHS, GIFTED	2,000	2,000
011000-6014	EDUC SUPPLIES, BGHS, MUSIC	225	
011000-6014	EDUC SUPPLIES, BGHS, CHORUS	252	
011000-6014	EDUC SUPPLIES, BGHS, BUSINES	1,569	
011000-6014	EDUC SUPPLIES, BGHS, GIFTED	42	
011000-6070	CONSUMABLE EQUIP, BGHS, AG	680	1,500
011000-6070	CONSUMABLE EQUIP, BGHS, FACS	411	720
011000-6070	CONSUMABLE EQUIP, BGHS, BUSI	194	200
011000-6070	CONSUMABLE EQUIP, BGHS, TECH	749	660
011000-6070	EQUIPMENT, BGHS, STATE EQUIP	7,262	
011000-6070	CONSUMABLE EQUIP, BGHS, PERK	1,020	
011000-6013	EDUC SUPPLIES, FDHS, REGULAR	23,501	23,211
011000-6013	EDUC SUPPLIES, FDHS, MUSIC	8,400	
011000-6013	EDUC SUPPLIES, FDHS, ART	2,042	
011000-6013	EDUC SUPPLIES, FDHS, CHORAL	1,350	
011000-6013	EDUC SUPPLIES, FDHS, SCIENCE	1,750	1,750
011000-6013	EDUC SUPPLIES, FDHS, AG	3,245	2,800
011000-6013	EDUC SUPPLIES, FDHS, HOME EC	5,798	4,000
011000-6013	EDUC SUPPLIES, FDHS, LEADERS	500	500
011000-6013	EDUC SUPPLIES, FDHS, BUSINES	976	960
011000-6013	EDUC SUPPLIES, FDHS, TECH ED	2,162	2,400
011000-6013	EDUC SUPPLIES, FDHS, EFE	250	250
011000-6013	EDUC SUPPLIES, FDHS, GIFTED	2,000	2,000
011000-6014	EDUC SUPPLIES, FDHS, CHORUS	252	
011000-6014	EDUC SUPPLIES, FDHS, BUSINES	2,283	
011000-6014	EDUC SUPPLIES, FDHS, GIFTED	42	
011000-6070	CONSUMABLE EQUIP, FDHS, AG	1,068	700
011000-6070	CONSUMABLE EQUIP, FDHS, FACS	1,154	200
011000-6070	CONSUMABLE EQUIP, FDHS, BUSI	273	240
011000-6070	CONSUMABLE EQUIP, FDHS, TECH	706	1,000
011000-6070	EQUIPMENT, FDHS, STATE EQUIP	2,225	
011000-6070	CONSUMABLE EQUIP, FDHS, PERK	5,567	
011000-6013	EDUC SUPPLIES, RHS, REGULAR	14,294	14,120
011000-6013	EDUC SUPPLIES, RHS, MUSIC	8,400	
011000-6013	EDUC SUPPLIES, RHS, ART	1,215	
011000-6013	EDUC SUPPLIES, RHS, CHORAL	1,350	
011000-6013	EDUC SUPPLIES, RHS, SCIENCE	1,750	1,750
011000-6013	EDUC SUPPLIES, RHS, AG	2,454	2,400
011000-6013	EDUC SUPPLIES, RHS, HOME EC	1,966	2,880
011000-6013	EDUC SUPPLIES, RHS, BUSINESS	1,394	700
011000-6013	EDUC SUPPLIES, RHS, TECH ED	1,225	1,000
011000-6013	EDUC SUPPLIES, RHS, EFE	250	250
011000-6013	EDUC SUPPLIES, RHS, GIFTED	2,000	2,000
011000-6014	EDUC SUPPLIES, RHS, CHORUS	252	
011000-6014	EDUC SUPPLIES, RHS, BUSINESS	1,283	
011000-6014	EDUC SUPPLIES, RHS, GIFTED	42	
011000-6050	NON-CAP TECH HARDWARE, RHS,	610	
011000-6070	CONSUMABLE EQUIP, RHS, AG	808	600
011000-6070	COMSUMABLE EQUIP, RHS, FACS	391	720
011000-6070	CONSUMABLE EQUIP, RHS, BUSIN	179	300
011000-6070	CONSUMABLE EQUIP, RHS, TECH	257	2,000
011000-6070	CONSUMABLE EQUIP, RHS, PERKI	6,930	
011000-6013	EDUC SUPPLIES, SDHS, REGULAR	21,416	21,155
011000-6013	EDUC SUPPLIES, SDHS, MUSIC	4,100	
011000-6013	EDUC SUPPLIES, SDHS, ART	2,029	
011000-6013	EDUC SUPPLIES, SDHS, CHORAL	1,690	
011000-6013	EDUC SUPPLIES, SDHS, SCIENCE	2,250	2,250
011000-6013	EDUC SUPPLIES, SDHS, AG	2,066	2,640

011000-6013	EDUC SUPPLIES, SDHS, HOME EC	3,000	3,360
011000-6013	EDUC SUPPLIES, SDHS, LEADERS	500	500
011000-6013	EDUC SUPPLIES, SDHS, BUSINES	996	800
011000-6013	EDUC SUPPLIES, SDHS, TECH ED	3,866	3,800
011000-6013	EDUC SUPPLIES, SDHS, EFE	250	250
011000-6013	EDUC SUPPLIES, SDHS, STATE E	700	
011000-6013	EDUC SUPPLIES, SDHS, GIFTED	1,840	2,000
011000-6014	EDUC SUPPLIES, SDHS, CHORUS	252	
011000-6014	EDUC SUPPLIES, SDHS, BUSINES	1,284	
011000-6014	EDUC SUPPLIES, SDHS, GIFTED	42	
011000-6070	CONSUMABLE EQUIP, SDHS, AG	1,217	660
011000-6070	CONSUMABLE EQUIP, SDHS, FACS	597	840
011000-6070	CONSUMABLE EQUIP, SDHS, BUSI	278	200
011000-6070	CONSUMABLE EQUIP, SDHS, TECH	1,263	300
011000-6070	CONSUMABLE EQUIP, SDHS, PERK	2,075	
011000-6013	EDUC SUPPLIES, WMHS, REGULAR	23,574	23,284
011000-6013	EDUC SUPPLIES, WMHS, MUSIC	4,100	
011000-6013	EDUC SUPPLIES, WMHS, ART	1,835	
011000-6013	EDUC SUPPLIES, WMHS, CHORAL	1,410	
011000-6013	EDUC SUPPLIES, WMHS, SCIENCE	2,250	2,250
011000-6013	EDUC SUPPLIES, WMHS, AG	245	2,800
011000-6013	EDUC SUPPLIES, WMHS, HOME EC	2,849	2,560
011000-6013	EDUC SUPPLIES, WMHS, BUSINES	912	960
011000-6013	EDUC SUPPLIES, WMHS, TECH ED	3,932	3,200
011000-6013	EDUC SUPPLIES, WMHS, EFE	250	250
011000-6013	EDUC SUPPLIES, WMHS, GIFTED	2,000	2,000
011000-6014	EDUC SUPPLIES, WMHS, MUSIC	280	
011000-6014	EDUC SUPPLIES, WMHS, CHORUS	252	
011000-6014	EDUC SUPPLIES, WMHS, GIFTED	42	
011000-6070	CONSUMABLE EQUIP, WMHS, AG	792	700
011000-6070	CONSUMABLE EQUIP, WMHS, FACS	567	640
011000-6070	CONSUMABLE EQUIP, WMHS, BUSI	255	240
011000-6070	CONSUMABLE EQUIP, WMHS, TECH	1,284	300
011000-6070	EQUIPMENT, WMHS, STATE EQUIP	300	
011000-6070	CONSUMABLE EQUIP, WMHS, PERK	1,042	
011000-6002	FOOD/PREP, SE, SUMMER SCHOOL		1,500
011000-6013	EDUC SUPPLIES	8,300	8,300
011000-6013	EDUC SUPPLIES,SE SUMMER SCH	228	
011000-6013	EDUC SUPPLIES	3,000	3,000
011000-6013	EDUC SUPPLIES, PRESCHOOL	4,652	4,652
011000-6013	EDUC SUPPLIES, ITCV	6,000	6,000
011000-6050	NON-CAP TECH HARDWARE, ITCV	3,500	3,500
011000-6013	EDUC SUPPLIES, PRESCHOOL INI	66,800	10,518
011000-6040	TECHNOLOGY SOFTWARE/ON-LINE	3,190	2,959
011000-6050	NON-CAP TECH HARDWARE, PRE-S	2,988	
011000-7100	SVRP TUITION	1,104,089	1,477,640
011000-7201	VVTC TUITION	2,483,585	2,528,001
011000-7202	VVTC - LOCAL COLLECTIONS	369,285	373,565
011000-7203	VVTC - FT FUNDS	228,489	168,489
011000-7204	VVTC - CARL PERKINS	13,303	14,055
011000-7300	GOV SCHOOL - GIFTED	537,950	531,518
TOTAL-CLASSROOM INSTRUCTION		69,122,477	71,064,929
12100-GUIDANCE SERVICES			
012100-1123	COUNSELORS, ELEM	690,154	703,885
012100-1123	COUNSELORS, MIDD	432,000	440,574
012100-1150	GUIDANCE CLERICAL, MIDD	107,605	109,757
012100-1123	COUNSELORS, HIGH	720,214	726,627
012100-1150	GUIDANCE CLERICAL, HIGH	129,349	131,939
012100-2800	OTHER BENEFITS, GUIDANCE	2,071	
012100-2100	FICA, ELEM	52,798	53,844
012100-2210	VRS, ELEM	64,381	65,662
012100-2220	VRS HYBRID, ELEM	43,835	44,706
012100-2300	HEALTH INS, ELEM	135,114	141,462
012100-2400	GROUP LIFE INS, ELEM	9,040	9,221
012100-2500	VRS, VLDP, GUIDANCE, ELEM		
012100-2510	VRS, VLDP, GUIDANCE, ELEM	1,145	1,169
012100-2750	VRS, HIC, GUIDANCE, ELEM	8,281	8,447
012100-2100	FICA, MIDD	41,281	42,101
012100-2210	VRS, MIDD	72,369	73,812

012100-2220	VRS HYBRID, MIDD	12,242	12,482
012100-2300	HEALTH INS, MIDD	118,608	124,152
012100-2400	GROUP LIFE INS, MIDD	7,070	7,209
012100-2510	VRS, VLDP, GUIDANCE, MIDD	320	326
012100-2750	VRS, HIC, GUIDANCE, MIDD	6,476	6,603
012100-2100	FICA, HIGH	64,991	65,678
012100-2210	VRS, HIGH	117,173	118,272
012100-2220	VRS HYBRID, HIGH	16,036	16,352
012100-2300	HEALTH INS, HIGH	146,622	153,307
012100-2400	GROUP LIFE INS, HIGH	11,130	11,247
012100-2510	VRS, VLDP, GUIDANCE, HIGH	419	427
012100-2750	VRS, HIC, GUIDANCE, HIGH	10,196	10,302
012100-5504	CONFERENCE/EDUC, ELEM	400	2,500
012100-5400	LEASES & RENTALS, MIDD	2,100	2,100
012100-5504	CONFERENCE/EDUC, MIDD	1,300	2,500
012100-5400	LEASES & RENTALS, HIGH	9,000	9,000
012100-5504	CONFERENCE/EDUC, HIGH	200	1,000
012100-6013	EDUC SUPPLIES, ELEM	5,800	4,200
012100-6013	EDUC SUPPLIES, MIDD	3,620	2,700
012100-6014	EDUC SUPPLIES-INSTR ALLOC, M	1,032	
012100-6050	NON-CAPITALIZED TECH HARDWAR	80	
012100-6013	EDUC SUPPLIES, HIGH	6,368	5,900
TOTAL-GUIDANCE SERVICES		3,050,820	3,109,463
12200-SCHOOL SOCIAL WORKER SERVICES			
012200-1134	VISITING TEACHERS	281,914	287,484
012200-1130	OTHER PROFESSIONALS, NON-GRA	35,416	36,124
012200-1130	OTHER PROFESSIONALS, FSA	83,438	69,400
012200-2100	FICA	21,568	21,993
012200-2210	VRS	44,204	45,078
012200-2300	HEALTH INS	50,220	52,556
012200-2400	GROUP LIFE INS	3,693	3,766
012200-2750	VRS, HIC, VISITING TEACHERS	3,384	3,451
012200-2100	FICA	2,710	2,764
012200-2210	VRS	5,553	5,664
012200-2300	HEALTH INS	7,776	8,136
012200-2400	GROUP LIFE INS	464	473
012200-2750	VRS, HIC, PRE-SCHOOL	425	433
012200-2100	FICA	6,383	5,308
012200-2210	VRS	13,083	10,882
012200-2300	HEALTH INS	19,398	20,201
012200-2400	GROUP LIFE INS	1,093	909
012200-2750	VRS, HIC, PRE-SCHOOL INITIAT	1,001	833
012200-3100	PROF SERVICES	750	750
012200-5203	TELECOMMUNICATIONS, SOCIAL W	600	600
012200-5501	TRAVEL, SOCIAL WORKER	1,500	1,500
012200-5504	CONFERENCE REIMB	1,100	1,500
012200-5004	PARENT ACTIVITY, VPI	1,000	1,000
012200-5203	TELECOMMUNICATIONS, VPI	500	
012200-6013	EDUC SUPPLIES	2,800	2,800
012200-6040	TECH SOFTWARE, SOCIAL WORKER	600	1,000
012200-6050	NON-CAP TECH HARDWARE	300	300
TOTAL-SCHOOL SOCIAL WORKER SERVICES		590,873	584,905
12300-HOMEBOUND INSTRUCTION			
012300-1121	HOMEBOUND INSTRUCTORS, ELEM	10,000	11,500
012300-1121	HOMEBOUND INSTRUCTORS, SEC	10,000	11,500
012300-2100	FICA, HOMEBOUND, ELEM	765	880
012300-2100	FICA, HOMEBOUND, SEC	765	880
012300-3100	HOMEBOUND, INSTITUTION, SEC	1,000	1,000
TOTAL-HOMEBOUND INSTRUCTION		22,530	25,760
13000-INSTRUCTIONAL SUPPORT			
013100-1124	CURR SUPERVISOR, REGULAR	487,103	516,566
013100-1124	DIRECTOR, PUPIL SERVICES	92,868	96,583
013100-1124	CURR SUPERVISOR, VOC	76,694	159,585
013100-1130	OTHER PROFESSIONAL, REG	106,651	114,117
013100-1130	OTHER PROFESSIONAL, ESL	29,632	29,632
013100-1137	ACCOUNTANT	24,669	25,162
013100-1150	OFFICE CLERICAL, REGULAR	221,591	226,024
013100-1150	OFFICE CLERICAL, SPECIAL ED	98,595	100,569
013100-1121	INSTR SPECIALIST	160,075	163,276

013100-1121	INSTR SPECIALIST, ELEM, TITL	53,174	54,237
013100-1121	INSTR SPECIALIST, ELEM, SE	74,455	75,944
013100-1121	TEACHER, ELEM, FLOW-THROUGH	69,375	70,763
013100-1121	INSTR SPECIALIST, MIDD, TITL	55,721	56,835
013100-1124	SUPERVISORS, AUGUSTA PRESCHO	85,800	91,017
013100-2100	FICA, REGULAR	64,262	67,464
013100-2100	FICA, OTHER PROF, ESL	2,267	2,267
013100-2100	FICA, SE	14,648	15,082
013100-2100	FICA, VOC	5,867	12,208
013100-2210	VRS, REGULAR	131,714	138,278
013100-2210	VRS, SE	30,021	30,913
013100-2210	VRS, VOC	12,026	25,023
013100-2300	HEALTH INS, REGULAR	106,350	110,684
013100-2300	HEALTH INS, SE	29,616	30,826
013100-2300	HEALTH INS, HIGH, VOC	11,622	20,201
013100-2400	GROUP LIFE INS, REGULAR	11,003	11,552
013100-2400	GROUP LIFE INS, SE	2,509	2,583
013100-2400	GROUP LIFE INS, VOC	1,005	2,091
013100-2750	VRS, HIC, REGULAR	10,080	10,581
013100-2750	VRS, HIC, SE	2,297	2,365
013100-2750	VRS, HIC, VOC	920	1,915
013100-2100	FICA, ELEM, REGULAR	12,245	12,491
013100-2100	FICA, ELEM, TITLE II	4,068	4,149
013100-2100	FICA, ELEM, SE	5,696	5,810
013100-2100	FICA, ELEM, FLOW-THROUGH	5,307	5,413
013100-2210	VRS, INSTR SPECIALIST	25,100	25,602
013100-2210	VRS, ELEM, TITLE II	8,338	8,504
013100-2210	VRS, ELEM, SE	11,675	11,908
013100-2210	VRS, ELEM, FLOW-THROUGH	10,878	11,096
013100-2300	HEALTH INS, ELEM	23,328	24,408
013100-2300	HEALTH INS, ELEM, TITLE II	11,622	12,178
013100-2300	HEALTH INS, ELEM, SE	7,776	8,136
013100-2300	HEALTH INS, ELEM, FLOW-THROU	12,096	12,664
013100-2400	GROUP LIFE INS, ELEM, REGULA	2,097	2,139
013100-2400	GROUP LIFE INS, ELEM, TITLE	697	711
013100-2400	GROUP LIFE INS, ELEM, SE	975	995
013100-2400	GROUP LIFE INS, ELEM, FLOW-T	909	927
013100-2750	VRS, HIC, ELEM	1,921	1,958
013100-2750	VRS, HIC, ELEM, TITLE II	638	651
013100-2750	VRS, HIC, ELEM, SE	893	911
013100-2750	VRS, HIC, ELEM, FLOW-THROUGH	832	849
013100-2100	FICA, MIDD, TITLE II	4,263	4,348
013100-2210	VRS, MIDD, TITLE II	8,737	8,912
013100-2300	HEALTH INS, MIDD, TITLE II	7,776	12,178
013100-2400	GROUP LIFE INS, MIDD, TITLE	730	745
013100-2750	VRS, HIC, MIDD, TITLE II	669	682
013100-2100	FICA, AUGUSTA PRESCHOOL	6,564	6,963
013100-2210	VRS, AUGUSTA PRESCHOOL	13,453	14,271
013100-2300	HEALTH INS, AUGUSTA PRESCHOO	7,776	8,091
013100-2400	GROUP LIFE INS, AUGUSTA PRES	1,124	1,192
013100-2750	VRS, HIC, PRE-SCHOOL	1,030	1,092
013100-3100	PROF SERVICES, DISTRICT, REG	700	
013100-3100	PROF SERVICES, DISTRICT, SE	42,086	50,000
013100-3500	IMPROV INST PRINTING SERV SE	1,300	1,300
013100-3100	PROF SERVICES, ELEM, REGULAR	250	
013100-3100	PROFESSIONAL SERVICES, TITLE	28,625	4,000
013100-3500	PRINTING SRV, ELEM, REGULAR	1,100	
013100-3100	PROF SERVICES, MIDD, SCIENCE		4,000
013100-3100	PROF SERVICES, MIDD, TITLE I	2,000	
013100-3100	PROF SERVICES, HIGH, REGULAR	1,200	
013100-3100	PROF SERVICES, HIGH, SCIENCE		4,500
013100-3100	PROF SERVICES, HIGH, TITLE I	5,000	
013100-5400	LEASES & RENTALS	27,000	27,000
013100-5501	TRAVEL, MILEAGE, REGULAR	1,365	450
013100-5501	TRAVEL, MILEAGE, SPED	1,500	1,500
013100-5504	CONFERENCE/EDUC REIMB	88	
013100-5504	CONFERENCE REIMB, REGULAR	6,000	6,000
013100-5504	CONFERENCE REIMB, SE	1,500	1,500
013100-5504	CONFERENCE REIMB/EDUC, VOCAT	170	

013100-5801	DUES/ASSOC MEMBERSHIP, REGUL	7,085	8,650
013100-5801	DUES/ASSOC MEMBERSHIP, SE	300	300
013100-5504	CONFERENCE/EDUC, ELEM, REGUL	3,885	400
013100-5504	CONFERENCE REIMB/EDUC, ELEM,		150
013100-5504	CONFERENCE REIMB, ELEM, TITL	3,000	3,000
013100-5801	DUES/MEMBERSHIPS, ELEM, TITL	540	
013100-5504	CONFERENCE/EDUC, MIDD, REGUL	3,178	
013100-5504	CONFERENCE/EDUC, MIDD, TEST	600	600
013100-5504	CONFERENCE REIMB/EDUC, MIDD,	508	1,000
013100-5504	CONFERENCE/EDUC, HIGH, REGUL	2,959	
013100-5504	CONFERENCE REIMB/EDUC,HIGH,S	508	1,000
013100-5504	CONFERENCE, HIGH, CAREER & T	582	
013100-5504	CONFERENCE/EDUC/INSERVICE	75	
013100-6001	OFFICE SUPPLIES	80	395
013100-6013	EDUCATIONAL SUPPLIES	116	
013100-6013	EDUC SUPPLIES, TESTING		5,000
013100-6013	EDUCATIONAL SUPPLIES, SE	8,801	1,000
013100-6040	TECHNOLOGY SOFTWARE	4,500	5,000
013100-6040	TECHNOLOGY SOFTWARE, ESL		5,100
013100-6040	TECHNOLOGY SOFTWARE	23,236	28,000
013100-6050	NON-CAP TECH HARDWARE	1,955	2,655
013100-6001	OFFICE SUPPLIES, ELEM, TITLE	3,000	3,000
013100-6013	EDUC SUPPLIES, ELEM, REGULAR	393	
013100-6014	EDUC SUPPLIES-INSTRUC ALLOC,	120	
013100-6013	EDUC SUPPLIES, MIDD, REGULAR	26	
TOTAL-INSTRUCTIONAL SUPPORT		2,457,154	2,639,817
13200-MEDIA SERVICES			
013200-1122	LIBRARIANS, ELEM	496,087	499,009
013200-1122	LIBRARIANS, MIDD	230,381	234,987
013200-1150	OFFICE CLERICAL, MIDD	76,310	77,835
013200-1122	LIBRARIANS, HIGH	278,879	284,454
013200-1150	OFFICE CLERICAL, HIGH	85,391	87,098
013200-2100	FICA, ELEM	37,952	38,173
013200-2210	VRS, ELEM	77,786	78,244
013200-2300	HEALTH INS, ELEM	89,490	93,670
013200-2400	GROUP LIFE INS, ELEM	6,499	6,538
013200-2750	VRS, HIC, ELEM	5,953	5,987
013200-2100	FICA, MIDD	23,462	23,932
013200-2210	VRS, MIDD	45,007	45,907
013200-2220	VRS HYBRID, MIDD	3,083	3,144
013200-2300	HEALTH INS, MIDD	70,464	73,744
013200-2400	GROUP LIFE INS, MIDD	4,018	4,098
013200-2510	VRS, VLDP, MIDD	81	82
013200-2750	VRS, HIC, MIDD	3,682	3,754
013200-2100	FICA, HIGH	27,868	28,423
013200-2210	VRS, HIGH	49,610	50,603
013200-2220	VRS HYBRID, HIGH	7,507	7,656
013200-2300	HEALTH INS, HIGH	68,496	71,680
013200-2400	GROUP LIFE INS, HIGH	4,770	4,866
013200-2510	VRS, VLDP, HIGH	196	200
013200-2750	VRS, HIC, HIGH	4,371	4,458
013200-5504	CONFERENCE/EDUC/INSERVICE	8,000	8,000
013200-6013	EDUC SUPPLIES, MEDIA CENTER	11,924	11,924
013200-6040	SOFTWARE/ON-LINE SUPPLIES	30,076	30,076
013200-6012	BOOKS & SUBSCRIPTIONS, CASL	6,945	6,865
013200-6012	BOOKS & SUBSCRIPTIONS, CHVL	4,476	4,426
013200-6012	BOOKS & SUBSCRIPTIONS, CLES	7,996	7,896
013200-6012	BOOKS & SUBSCRIPTIONS, CGVL	2,015	1,995
013200-6012	BOOKS & SUBSCRIPTIONS, NRES	3,165	3,135
013200-6012	BOOKS & SUBSCRIPTIONS, RES	7,235	7,145
013200-6012	BOOKS & SUBSCRIPTIONS, SDES	6,185	6,115
013200-6012	BOOKS & SUBSCRIPTIONS, SES	4,397	4,347
013200-6012	BOOKS & SUBSCRIPTIONS, WES	7,136	7,046
013200-6012	BOOKS & SUBSCRIPTIONS, BMMS	7,925	7,825
013200-6012	BOOKS & SUBSCRIPTIONS, SMS	5,726	5,656
013200-6012	BOOKS & SUBSCRIPTIONS, SDMS	6,327	6,257
013200-6012	BOOKS & SUBSCRIPTIONS, WMS	7,006	6,926
013200-6012	BOOKS & SUBSCRIPTIONS, BGHS	5,445	5,385
013200-6012	BOOKS & SUBSCRIPTIONS, FDHS	8,365	8,265

013200-6012	BOOKS & SUBSCRIPTIONS, RHS	5,190	5,130
013200-6012	BOOKS & SUBSCRIPTIONS, SDHS	7,646	7,556
013200-6012	BOOKS & SUBSCRIPTIONS, WMHS	8,390	8,290
TOTAL-MEDIA SERVICES		1,858,913	1,888,802
13800-TECHNOLOGY SERVICES			
013800-1124	SUPERVISORS, TECH	401,403	409,429
013800-1140	TECHNICAL, TECH	775,888	774,982
013800-2100	FICA, TECH	90,063	90,608
013800-2210	VRS, TECH	138,693	138,892
013800-2220	VRS HYBRID	45,907	46,823
013800-2300	HEALTH INS, TECH	205,122	210,481
013800-2400	GROUP LIFE INS, TECH	15,426	15,515
013800-2510	VRS, VLDP	1,200	1,225
013800-2750	VRS, HIC, TECH	14,126	14,211
013800-2800	OTHER BENEFITS, TECH	290	
013800-2800	OTHER BENEFITS, TECH	1,179	500
013800-3100	CLOUD SECURITY, SUPPORT SERV	88,000	88,000
013800-3300	MAINTENANCE SERVICE, TECHNOL	21,840	
013800-5001	ON LINE COMPUTER TELECOM	650,000	533,600
013800-5001	COMPUTER TELECOMM, HEADSTART	14,516	15,000
013800-5400	LEASE & RENTAL, TECH	2,600	2,600
013800-5501	TRAVEL, TECH	1,200	2,000
013800-6001	OFFICE SUPPLIES	2,500	3,700
013800-6040	SOFTWARE/ON-LINE, TECH	179,755	147,200
013800-6050	NON-CAP TECH, HARDWARE	532,000	722,463
013800-6060	INFRASTRUCTURE, TECH	52,000	71,000
TOTAL-TECHNOLOGY SERVICES		3,233,708	3,288,229
14000-INSTRUCTIONAL SUPPORT, ADM			
014100-1126	PRINCIPALS, ELEM	757,926	785,634
014100-1127	ASSISTANT PRINCIPALS, ELEM	392,010	399,851
014100-1150	OFFICE CLERICAL, ELEM	463,883	473,161
014100-1627	ELEM ASSIST PRIN SUPPLEMENT	4,160	4,160
014100-1126	PRINCIPALS, MIDD	347,614	354,566
014100-1127	ASSISTANT PRINCIPALS, MIDD	341,069	347,891
014100-1150	OFFICE CLERICAL, MIDD	250,727	255,741
014100-1126	PRINCIPALS, HIGH	515,262	525,567
014100-1127	ASSISTANT PRINCIPALS, HIGH	982,780	1,002,437
014100-1150	OFFICE CLERICAL, HIGH	360,482	367,691
014100-1628	ATHLETIC ASSIST SUPPLEMENT	18,346	18,346
014100-2100	FICA, ELEM	123,775	127,203
014100-2210	VRS, ELEM	247,548	254,462
014100-2220	VRS HYBRID, ELEM	5,503	5,613
014100-2300	HEALTH INS, ELEM	246,588	256,943
014100-2400	GROUP LIFE INS, ELEM	21,143	21,728
014100-2510	VRS, VLDP, ELEM	144	147
014100-2750	VRS, HIC, ELEM	19,369	19,906
014100-2800	OTHER BENEFITS, ELEM	10,000	10,000
014100-2100	FICA, MIDD	71,865	73,301
014100-2210	VRS, MIDD	138,296	141,062
014100-2220	VRS HYBRID, MIDD	9,004	9,183
014100-2300	HEALTH INS, MIDD	157,038	163,693
014100-2400	GROUP LIFE INS, MIDD	12,306	12,551
014100-2510	VRS, VLDP, MIDD	235	240
014100-2750	VRS, HIC, MIDD	11,273	11,499
014100-2800	OTHER BENEFITS, MIDD	10,000	10,000
014100-2100	FICA, HIGH	142,177	145,024
014100-2100	FICA	1,403	1,403
014100-2210	VRS, HIGH	288,807	294,585
014100-2220	VRS HYBRID, HIGH	2,608	2,661
014100-2300	HEALTH INS, HIGH	281,154	292,912
014100-2400	GROUP LIFE INS, HIGH	24,350	24,833
014100-2510	VRS, VLDP, HIGH	68	70
014100-2750	VRS, HIC, HIGH	22,300	22,751
014100-2800	OTHER BENEFITS, HIGH	10,000	10,000
014100-5400	LEASES & RENTALS, ELEM	230,000	230,000
014100-5501	TRAVEL, ELEM	2,500	2,500
014100-5504	CONFERENCE REIMB, ELEM	3,200	3,200
014100-5400	LEASES & RENTALS, MIDD	90,000	90,000
014100-5501	TRAVEL, MIDD	2,000	2,000

014100-5504	CONFERENCE REIMB, MIDD	2,500	2,500
014100-5400	LEASES & RENTALS, HIGH	130,000	130,000
014100-5501	TRAVEL, HIGH	26,630	26,630
014100-5504	CONFERENCE REIMB, HIGH	3,000	3,000
014100-6001	OFFICE SUPPLIES, ELEM	1,865	1,800
014100-6040	TECH SOFTWARE, ELEM	3,780	3,000
014100-6001	OFFICE SUPPLIES, MIDD	816	800
014100-6040	TECH SOFTWARE, MIDD	1,680	1,500
014100-6001	OFFICE SUPPLIES, HIGH	1,123	1,000
014100-6040	TECH SOFTWARE, HIGH	2,100	1,700
TOTAL-INSTRUCTIONAL SUPPORT, ADM		6,792,407	6,946,445
20000-ADMINISTRATION/ATTENDANCE/			
021100-1111	BOARD MEMBERS	21,000	21,000
021100-2100	FICA	1,610	1,610
021100-2300	HEALTH INS	43,200	44,957
021100-3100	PROF SERVICES	165,100	172,390
021100-3600	ADVERTISING	300	300
021100-5504	CONFERENCE REIMB	11,000	11,000
021100-5600	CONTRIBUTION, OTHER ENTITIES	1,000	1,000
021100-5801	DUES & ASSOCIATION MEMBERSHI	11,306	11,306
TOTAL-ADMINISTRATION/ATTENDANCE/		254,516	263,563
21200-EXECUTIVE ADMIN.SERVICES			
021200-1112	SUPERINTENDENT	172,835	176,292
021200-1113	ASSISTANT SUPERINTENDENT	122,774	129,981
021200-1150	OFFICE CLERICAL	97,867	99,792
021200-2100	FICA	29,310	29,962
021200-2210	VRS	61,430	63,403
021200-2300	HEALTH INS	38,124	39,671
021200-2400	GROUP LIFE INS	5,132	5,297
021200-2750	VRS, HIC, ADMINISTRATION	4,701	4,853
021200-2800	OTHER BENEFITS	25,668	25,668
021200-3100	PROFESSIONAL SERVICES	2,670	2,850
021200-3500	PRINTING & BINDING	10,300	10,300
021200-5400	LEASES & RENTALS	16,000	16,000
021200-5501	TRAVEL, ADMINISTRATION	300	300
021200-5504	CONFERENCE REIMB	10,700	12,700
021200-5801	DUES & ASSOCIATION MEMBERSHI	5,857	5,857
021200-6001	OFFICE SUPPLIES, CO	14,000	14,000
021200-6040	SOFTWARE	244	277
021200-6050	NON-CAP TECH HARDWARE	10,000	10,000
TOTAL-EXECUTIVE ADMIN. SERVICES		627,912	647,203
21400-PERSONNEL SERVICES			
021400-1130	DIRECTOR, PERSONNEL	103,536	107,677
021400-1150	OFFICE CLERICAL, PERSONNEL	143,744	146,620
021400-2100	FICA	18,917	19,454
021400-2210	VRS	38,773	39,873
021400-2300	HEALTH INS	29,616	30,826
021400-2400	GROUP LIFE INS	3,239	3,332
021400-2600	UNEMPLOYMENT INS	3,010	3,010
021400-2700	WORKER COMPENSATION	324,720	340,956
021400-2750	VRS, HIC, PERSONNEL SERVICES	2,968	3,052
021400-2800	OTHER BENEFITS, PERSONNEL	4,437	
021400-3100	CONTRACTED SERVICES	4,468	4,468
021400-3102	CONT SERV, EMPL EVAL/TESTING	1,000	1,000
021400-3110	HEALTH SERVICES, EMPLOYEES	7,400	7,400
021400-3600	PERSONNEL ADVERTISING	5,000	5,000
021400-3800	LICENSE RENEWAL/BACKGROUND C	11,000	11,000
021400-3800	LICENSE RENEW/BACKGROUND CHE	1,100	1,100
021400-5501	PERSONNEL, TRAVEL	50	120
021400-5504	CONFERENCE REIMB	4,400	4,400
021400-5801	PERSONNEL, DUES & ASSOC MEMB	500	500
021400-6001	OFFICE SUPPLIES, PERSONNEL	6,000	6,000
021400-6040	SOFTWARE, PERSONNEL SERVICES	47,812	47,812
TOTAL-PERSONNEL SERVICES		761,690	783,600
21600-FISCAL SERVICES			
021600-1130	OTHER PROFESSIONALS, FIN	208,912	215,528
021600-1137	ACCOUNTANT	225,895	241,487
021600-1150	OFFICE CLERICAL, FIN	19,090	21,346
021600-2100	FICA	34,724	36,594

021600-2210	VRS	68,177	71,659
021600-2220	VRS HYBRID	2,993	3,347
021600-2300	HEALTH INS	55,416	57,663
021600-2400	GROUP LIFE INS	5,946	6,267
021600-2510	VRS, VLDP	78	88
021600-2750	VRS, HIC, FISCAL SERVICES	5,446	5,740
021600-2800	OTHER BENEFITS, FIN	6,094	
021600-3100	PROFESSIONAL SERVICES	16,500	16,500
021600-5501	TRAVEL	40	40
021600-5504	CONFERENCE REIMB	100	100
021600-5801	DUES & ASSOCIATION MEMBERSHI	600	600
021600-6040	SOFTWARE, FISCAL SERVICES	34,549	37,799
TOTAL-FISCAL SERVICES		684,560	714,758
21900-DATA PROCESSING SERVICES			
021900-1130	OTHER PROFESSIONALS, DP	76,766	78,301
021900-1152	COMPUTER OPERATOR, DP	204,948	209,046
021900-2100	FICA	21,551	21,984
021900-2210	VRS	44,172	45,056
021900-2300	HEALTH INS	39,744	41,368
021900-2400	GROUP LIFE INS	3,690	3,765
021900-2750	VRS, HIC, DP	3,381	3,449
021900-5504	CONFERENCE/TRAINING	750	750
021900-6014	DP SUPPLIES	500	500
021900-6040	SOFTWARE/ON-LINE SUPPLIES	132,636	135,436
TOTAL- DATA PROCESSING SERVICES		528,138	539,655
22200-HEALTH SERVICES			
022200-1131	SCHOOL NURSE	523,745	544,426
022200-1140	CLINIC AIDE	138,135	140,899
022200-2100	FICA	50,631	52,426
022200-2210	VRS	62,465	63,718
022200-2220	VRS HYBRID	41,317	43,743
022200-2300	HEALTH INS	154,770	161,966
022200-2400	GROUP LIFE INS	8,670	8,978
022200-2510	VRS, VLDP	1,080	1,144
022200-2750	VRS, HIC	7,943	8,224
022200-3100	ADMIN/PROF SERV, MEDICAID	70,000	75,000
022200-3100	PROF SERVICE, ITCV	2,000	1,000
022200-3102	EVALUATIONS, ITCV	3,000	3,000
022200-3103	OCCUPATIONAL THERAPY, ITCV	10,000	8,550
022200-3104	PHYSICAL THERAPY, ITCV	1,000	1,000
022200-3105	SPEECH/LANGUAGE, ITCV	21,100	21,100
022200-3106	VISION SERVICE, ITCV	1,000	1,000
022200-3300	MAINTENANCE SERVICES	300	300
022200-5504	CONFERENCE/EDUC/INSERVICE	250	250
022200-5504	CONF/EDUC/INSERVICE, MEDICAI	500	500
022200-5801	DUES & MEMBERSHIPS, MEDICAID	3,500	3,500
022200-6001	OFFICE SUPPLIES, ITCV	3,000	6,000
022200-6004	MEDICAL, LAB SUPPLIES	14,600	17,600
022200-6050	NON-CAPITALIZED TECH HARDWAR	750	750
TOTAL-HEALTH SERVICES		1,119,756	1,165,074
22300-PSYCHOLOGICAL SERVICES			
022300-1130	PSYCHOLOGISTS	315,478	352,285
022300-2100	FICA	24,134	26,951
022300-2210	VRS	33,066	36,600
022300-2220	VRS HYBRID	16,401	18,637
022300-2300	HEALTH INS	43,200	45,208
022300-2400	GROUP LIFE INS	4,132	4,616
022300-2510	VRS, VLDP	428	488
022300-2750	VRS, HIC	3,787	4,227
022300-3100	PSYCHOLOGICAL SERVICES	2,000	2,000
022300-5501	TRAVEL	1,500	1,500
022300-5504	CONFERENCE REIMB, PSYCHOLOGI	3,750	3,750
022300-6013	EDUCATIONAL SUPPLIES	5,121	3,500
022300-6040	PSYCHOLOGICAL SERV, SOFTWARE		300
022300-6050	NON-CAP TECH, HARDWARE	600	600
TOTAL-PSYCHOLOGICAL SERVICES		453,597	500,662
22400-SPEECH/AUDIOLOGY SERVICES*			
022400-2100	FICA, INTERPRETER SERVICES	300	100
022400-3100	INTERPRETER SERV, 504, PAREN	3,000	3,000

022400-3300	AUDIOMETER MAINTENANCE	1,395	2,000
022400-5504	CONFERENCE/INSERVICE, SPEECH	1,200	1,200
022400-6013	EDUCATIONAL SUPPLIES	3,000	3,000
022400-6040	SOFTWARE/ON-LINE SUPPLIES	1,300	1,000
022400-6050	NON-CAP TECH, HARDWARE	3,500	4,000
TOTAL SPEECH/AUDIOLOGY SERVICES		13,695	14,300
31000-GARAGE MANAGEMENT			
031000-1130	OTHER PROF, TRANSPORTATION	299,397	283,552
031000-1150	OFFICE CLERICAL, TRANSPORTAT	73,290	74,756
031000-2100	FICA	28,511	27,409
031000-2210	VRS	38,386	35,730
031000-2220	VRS HYBRID	20,052	20,453
031000-2300	HEALTH INS	53,741	52,565
031000-2400	GROUP LIFE INS	4,882	4,693
031000-2510	VRS, VLDP	525	535
031000-2750	VRS, HIC	3,846	3,662
031000-2800	OTHER BENEFITS	12,755	
031000-5203	TELECOMMUNICATIONS, TRANSPOR	7,600	7,600
031000-5400	LEASES & RENTALS	4,200	4,200
031000-5504	CONFERENCE REIMB	200	200
031000-6001	OFFICE SUPPLIES, TRANSPORTAT	3,500	3,500
031000-6040	TECH SOFTWARE, TRANSPORTATIO	14,439	13,642
031000-6050	NON-CAPITALIZED TECH HARDWAR	2,400	2,400
TOTAL-GARAGE MANAGEMENT		567,724	534,897
32000-VEHICLE OPERATION SERVICE			
032000-1170	BUS DRIVERS, HEADSTART	10,000	10,000
032000-1140	AIDES, BUS	68,800	68,800
032000-1170	BUS DRIVERS, REGULAR	1,962,370	2,000,614
032000-1170	BUS DRIVERS, REGULAR	23,276	23,276
032000-1170	BUS DRIVERS, SE	176,506	179,820
032000-1170	BUS DRIVERS, SE, SUMMER SCHL	925	3,759
032000-1170	BUS DRIVERS, HOMELESS	97,201	97,445
032000-1170	BUS DRIVERS, VOC	1,800	1,800
032000-1171	SUB BUS DRIVERS	600,000	600,000
032000-1171	SUB BUS DRIVERS, TITLE III	1,951	1,609
032000-1173	BUS DRIVERS, ACTIVITY	125,000	125,000
032000-2100	FICA, BUS DRIVERS, HEADSTART	765	765
032000-2100	FICA	206,976	209,902
032000-2100	FICA	149	123
032000-2100	FICA	1,781	1,781
032000-2100	FICA, SE	18,737	18,988
032000-2100	FICA, SE, SUMMER SCHOOL	71	288
032000-2100	FICA, BUS DRIVER, HOMELESS	7,436	7,455
032000-2100	FICA, VOC	138	138
032000-2300	HEALTH INS	427,272	628,037
032000-2300	HEALTH INS	23,328	24,408
032000-2300	HEALTH INS	7,776	8,136
032000-2800	OTHER BENEFITS	36,810	36,810
032000-2800	OTHER BENEFITS	401	401
032000-3100	PROF SERVICES	15,000	15,000
032000-3420	TRANSPORTATION, BY PARENT	10,000	10,000
032000-3430	TRANSPORTATION, CONTRACTUAL	2,500	2,500
032000-3800	BUS DRIVER BACKGROUND CHECKS	2,000	2,000
032000-5300	INSURANCE, BUSES	65,542	68,819
032000-5504	CONFERENCE REIMB, DRIVERS	750	750
032000-6001	OFFICE SUPPLIES	300	300
032000-6004	FIRST AID SUPPLIES	1,000	1,000
032000-6008	VEHICLE FUELS, BUSES	705,000	705,000
TOTAL-VEHICLE OPERATION SERVICE		4,601,561	4,854,724
34000-VEHICLE MAINTENANCE SERVICE			
034000-1165	MECHANICS	262,856	292,010
034000-2100	FICA	20,110	22,339
034000-2210	VRS	2,894	3,205
034000-2220	VRS HYBRID	21,185	23,542
034000-2300	HEALTH INS	54,432	56,637
034000-2400	GROUP LIFE INS	3,443	3,823
034000-2510	VRS, VLDP	1,664	1,851
034000-2800	OTHER BENEFITS	13,049	1,000
034000-3300	OUTSIDE MAINT SERVICES	150,000	150,000

034000-3700	LAUNDRY/DRY CLEANING	7,600	7,600
034000-5504	CONFERENCE REIMB, GARAGE	900	900
034000-6009	VEHICLE PARTS, SUPPLIES	680,000	680,000
034000-6009	VEH/POWER EQUIP SUPPLIES	3,500	3,500
034000-8100	REPLACEMENT, BUSES/EQUIP	5,500	
TOTAL-VEHICLE MAINTENANCE SERVICE		1,227,133	1,246,407
35000-BUSES, REPLACEMENT			
035000-8100	BUSES, REPLACEMENT	45,000	
TOTAL-BUSES, REPLACEMENT		45,000	
41000-OPERATIONS MANAGEMENT			
041000-1130	OTHER PROFESSIONALS, MAINTEN	95,531	99,352
041000-1150	OFFICE CLERICAL, MAINTENANCE	36,848	37,585
041000-2100	FICA	10,127	10,476
041000-2210	VRS	20,757	21,471
041000-2300	HEALTH INS	15,552	16,182
041000-2400	GROUP LIFE INS	1,734	1,794
041000-2750	VRS, HIC	1,588	1,643
041000-5201	POSTAL SERVICES	10,500	10,500
041000-5202	DELIVERY SERVICES	1,000	1,000
041000-5203	TELECOMMUNICATIONS	115,000	125,000
041000-5300	INSURANCE	66,559	69,887
041000-5410	EQUIP LEASE, CONTRACTUAL	3,200	3,200
041000-5501	TRAVEL, MAINTENANCE	4,500	4,500
041000-6001	OFFICE SUPPLIES, MAINTENANCE	2,700	2,700
041000-6050	NON-CAP TECH	2,050	1,000
TOTAL-OPERATIONS MANAGEMENT		387,646	406,290
42000-BUILDING SERVICE			
042000-1130	OTHER PROFESSIONALS, MAINTEN	68,887	72,765
042000-1160	MAINTENANCE WORKERS	785,651	843,626
042000-1191	CUSTODIANS	1,631,271	1,710,696
042000-1460	MAINTENANCE PART-TIME/OVER-T	9,000	12,000
042000-1491	CUSTODIANS PT/OT	57,000	60,000
042000-2100	FICA	202,089	209,456
042000-2210	VRS	185,601	193,144
042000-2220	VRS HYBRID	68,039	69,998
042000-2300	HEALTH INS	657,960	684,629
042000-2400	GROUP LIFE INS	33,741	35,000
042000-2510	VRS, VLDP	5,167	5,318
042000-2750	VRS, HIC	2,428	2,536
042000-2800	OTHER BENEFITS	28,000	20,000
042000-3300	OUTSIDE MAINT SERVICES	412,616	591,130
042000-3320	PROFESSIONAL SRV - MONITORIN	25,000	25,000
042000-3391	CONTRACTED CUSTODIAL SERVICE	90,000	45,000
042000-3700	LAUNDRY/DRY CLEANING	3,000	3,000
042000-5101	ELECTRICAL SERVICES	2,081,528	2,143,974
042000-5102	HEATING SERVICES	559,495	581,875
042000-5103	WATER/SEWER SERVICES	501,980	520,634
042000-5300	INSURANCE	121,262	127,325
042000-5501	TRAVEL, MAINT, CUSTODIAL	444	444
042000-5504	CONFERENCES/TRAINING REIMB	1,200	1,200
042000-6005	SUPPLIES, JANITORIAL/LAUNDRY	193,884	197,568
042000-6007	SUPPLIES, REPAIR/MAINTENANCE	363,447	347,514
042000-6050	NON-CAP TECH HARDWARE, MAINT	400	400
042000-8100	CAPITAL REPLACEMENT		93,467
TOTAL-BUILDING SERVICE		8,089,090	8,597,699
43000-GROUNDS SERVICE			
043000-3300	MAINTENANCE SERVICE	42,413	39,102
043000-6007	SUPPLIES, REPAIR/MAINT	21,467	21,875
TOTAL-GROUNDS SERVICE		63,880	60,977
44000-EQUIPMENT SERVICE			
044000-1160	TRADES	29,731	32,981
044000-2100	FICA	2,274	2,523
044000-2220	VRS HYBRID	2,723	3,021
044000-2300	HEALTH INS	7,776	8,091
044000-2400	GROUP LIFE INS	389	432
044000-2510	VRS, VLDP	214	237
044000-3300	OUTSIDE MAINTENANCE SERVICES	30,227	31,279
044000-6007	SUPPLIES, REPAIR/MAINT	63,164	57,536
TOTAL EQUIPMENT SERVICE		136,498	136,100

45000-VEHICLE SERVICE			
045000-3300	MAINTENANCE SERVICE	27,503	27,503
045000-5300	INSURANCE	51,904	54,499
045000-6008	VEHICLE/POWER EQUIP FUELS	75,000	75,000
045000-6009	VEHICLE/POWER EQUIP SUPPLIES	24,922	24,922
TOTAL-VEHICLE SERVICE		179,329	181,924
46000-SECURITY SERVICES			
046000-3300	MAINTENANCE SERVICE	28,000	600
046000-6007	MATERIALS/SUPPLIES	81,925	
046000-6040	TECH SOFTWARE, SECURITY	2,595	23,424
TOTAL-SECURITY SERVICE		112,520	24,024
TOTAL FOR SCHOOL OPERATING FUND		106,983,127	110,220,207
SCHOOL CAFETERIA FUND			
051000-1124	SUPERVISOR, FOOD SERVICE	109,680	113,577
051000-1137	ACCOUNTANT, FOOD SERVICE	60,436	62,556
051000-1160	TRADES/MAINTENANCE	56,471	61,099
051000-1193	FOOD SERVICE WORKERS	1,000,000	1,176,845
051000-1290	FOOD SERVICE WORKERS OVERTIM	2,500	2,500
051000-1590	FOOD SERVICE SUBSTITUTE WORK	320,000	325,000
051000-2100	FICA, FOOD SERVICE	114,000	108,178
051000-2210	VRS, FOOD SERVICE	30,000	33,215
051000-2300	HEALTH INS, FOOD SERVICE	400,000	598,820
051000-2400	GROUP LIFE INS, FOOD SERVICE	3,000	3,107
051000-2600	UNEMPLOYMENT	400	400
051000-2700	WORKER COMPENSATION, FOOD SE	33,000	33,000
051000-2750	VRS, HIC	2,100	2,100
051000-2800	OTHER BENEFITS, FOOD SERVICE	7,000	8,000
051000-3100	PROF SERVICES	24,000	22,000
051000-3300	MAINTENANCE SERVICE	25,000	25,000
051000-5501	TRAVEL, MILEAGE	8,000	8,000
051000-5504	CONFERENCE REIMB	700	1,000
051000-6001	OFFICE SUPPLIES	1,500	1,200
051000-6002	FOOD & FOOD SERVICE SUPPLIES	1,800,000	1,800,000
051000-6005	SUPPLIES, JANITORIAL/LAUNDRY	22,000	21,000
051000-6011	UNIFORMS/WEARING APPAREL	3,850	3,300
051000-6040	TECH SOFTWARE, CAFETERIA	23,554	24,000
051000-6050	NON-CAP TECH, HARDWARE	5,231	2,000
051000-6070	NON-CAP, SNP EQUIPMENT	12,000	12,000
051000-8100	CAPITAL REPLACEMENT	10,000	10,000
TOTAL FOR SCHOOL CAFETERIA FUND		4,074,422	4,457,897
SCHOOL CAPITAL IMPROVEMENT FUND			
13800-INFORMATION TECH HARDWARE			
013800-8220	CAPITAL, TECHNOLOGY INFASSTRU	7,486	362,468
TOTAL INFORMATION TECH HARDWARE		7,486	362,468
35000-TRANSPORTATION CAPITAL OU			
035000-8100	CAPITAL REPLACEMENT, BUSES		1,080,000
TOTAL-CAPITAL REPLACEMENT, BUSES			1,080,000
42000-BUILDING SERVICES			
042000-3300	BLDG SRVC, MAINTENANCE SERVI	27,000	
042000-6007	REPAIR & MAINT, REPLACEMENT	5,809	
TOTAL-BUILDING SERVICES		32,809	
62470-H.K. CASSELL			
062470-8263	PROFESSIONAL SERVICES, HKC E	1,353	
062470-8265	TECHNOLOGY	495	
062470-8266	H.K. CASSELL RENOVATION	120,800	
TOTAL-H.K. CASSELL		122,468	
62510-BUFFALO GAP HIGH, SPEC CAPITAL			
062510-8266	BUFFALO GAP HIGH, SPEC CAPIT	72,000	
TOTAL-BUFFALO GAP HIGH, SPEC CAPITAL		72,000	
62550-WILSON MEM HIGH, SPEC CAPITAL			
062550-8266	WILSON MEM HIGH, SPEC CAPITA	150,000	
TOTAL-WILSON MEM HIGH, SPEC CAPITAL		150,000	
62580-RIVERHEADS ELEM PROF SERVI			
062580-8263	RIVERHEADS ELEM NEW PROF SER	1,187	
062580-8266	BUILDING, RES	44,962	
TOTAL-RIVERHEADS ELEM PROF SERVI		46,149	
STUARTS DRAFT MIDDLE SCHOOL			

106,983,127 110,220,207

STUARTS DRAFT MIDDLE SCHOOL		390,797	
TOTAL-STUARTS DRAFT MIDDLE SCHOOL		390,797	
TOTAL FOR SCHOOL CAPITAL FUND		431,092	1,442,468
DEBT FUND			
92040-DEBT SERVICE-COUNTY BONDS			
092040-9124	BOND REDEMPTION - #21 VRA GR	92,676	92,677
092040-9125	BOND REDEMPTION - #22 VRA RT	250,000	265,000
092040-9126	BOND REDEMPTION - #23 VRA WA	175,000	180,000
092040-9200	INTEREST ON BONDS-COUNTY B		
092040-9255	INTEREST ON BOND #22 VRA RT.	148,075	136,378
092040-9256	INTEREST ON BOND #23 VRA WAT	66,478	57,381
TOTAL DEBT SERVICE COUNTY BONDS		732,229	731,436
92050-DEBT SERVICE-SCHOOL BONDS			
092050-3099	HANDLING CHARGES	7,000	7,000
092050-9112	BOND REDEMPTION - #12 1998 A	742,320	
092050-9113	BOND REDEMPTION - #13 1999 A	100,000	100,000
092050-9114	BOND REDEMPTION - #14 1999 B	358,412	369,360
092050-9115	BOND REDEMPTION - #15 2004 A	295,000	295,000
092050-9116	BOND REDEMPTION - #16 2004 B	341,588	347,920
092050-9117	BOND REDEMPTION - #17 2006 B	1,330,000	1,330,000
092050-9121	BOND REDEMPTION - #18 2007 A	635,598	645,774
092050-9122	BOND REDEMPTION - #19 QSCB 2	468,750	468,750
092050-9123	BOND REDEMPTION - #20 2012B	255,000	270,000
092050-9124	BOND REDEMPTION - #21 2016A	940,000	985,000
092050-9125	BOND REDEMPTION - #22 2016B	480,000	500,000
092050-9246	INTEREST ON BOND #12 1998 A	18,929	
092050-9247	INTEREST ON BOND #13 1999 A	9,150	3,050
092050-9248	INTEREST ON BOND #14 1999 B	33,463	11,265
092050-9249	INTEREST ON BOND #15 2004 A	96,518	81,473
092050-9250	INTEREST ON BOND #16 2004 B	106,537	88,955
092050-9251	INTEREST ON BOND #17 2006 B	406,861	349,031
092050-9252	INTEREST ON BOND #18 2007 A	328,152	295,477
092050-9253	INTEREST ON BOND #19 QSCB 20	24,638	22,276
092050-9254	INTEREST ON BOND #20 2012 A	226,690	217,733
092050-9255	INTEREST ON BOND #21 2016 A	967,633	919,026
092050-9256	INTEREST ON BOND #22 2016 B	527,725	502,980
TOTAL DEBT SERVICE SCHOOL BONDS		8,699,964	7,810,070
TOTAL FOR DEBT FUND		9,432,193	8,541,506
HEAD START FUND			
11000-CLASSROOM INSTRUCTION			
011000-1121	TEACHERS, HEAD START	199,983	415,795
011000-1121	TEACHERS, HEAD START	404,041	207,238
011000-1150	OFFICE CLERICAL, HEAD START	52,755	137,384
011000-1151	AIDES, HEAD START	131,131	68,469
011000-1151	AIDES, EHS	76,038	15,664
011000-1151	AIDES, EHS	14,239	78,319
011000-1520	SUBSTITUTE TEACHER, HEAD STA	8,860	23,690
011000-1520	SUBSTITUTE TEACHER, HEAD STA	83	261
011000-1520	SUBSTITUTE TEACHER, HEAD STA	34,483	17,214
011000-1520	SUBSTITUTE TEACHER, HEAD STA	261	261
011000-1520	SUBSTITUTES, EHS	7,018	7,018
011000-1520	SUBSTITUTES, EHS, TTA	1,000	500
011000-1520	SUBSTITUTE TEACHERS, EHS	2,531	12,691
011000-1520	SUBSTITUTES, EHS, TTA		1,000
011000-2100	FICA	19,439	42,318
011000-2100	FICA	504	
011000-2100	FICA	40,940	21,092
011000-2100	FICA, EHS	5,817	1,198
011000-2100	FICA, EHS	1,284	5,991
011000-2210	VRS	26,982	42,245
011000-2210	VRS	41,025	28,163
011000-2220	VRS HYBRID	21,642	35,570
011000-2220	VRS HYBRID	34,171	23,714
011000-2220	VRS HYBRID	11,923	2,456
011000-2220	VRS HYBRID	2,054	12,280
011000-2300	HEALTH INS	60,647	155,499
011000-2300	HEALTH INS	156,181	72,694

011000-2300	HEALTH INS	27,460	5,184
011000-2300	HEALTH INS	5,224	27,135
011000-2400	GROUP LIFE INS	4,083	6,501
011000-2400	GROUP LIFE INS	6,282	4,334
011000-2400	GROUP LIFE INS	996	205
011000-2400	GROUP LIFE INS	171	1,026
011000-2510	VRS, VLDP	573	703
011000-2510	VRS, VLDP	676	469
011000-2510	VRS, VLDP, EHS	236	49
011000-2510	VRS, VLDP, EHS	53	243
011000-2600	UNEMPLOYMENT INS		603
011000-2600	UNEMPLOYMENT INS	403	
011000-2700	WORKERS COMP	1,752	
011000-2700	WORKERS COMP		2,950
011000-2700	WORKERS COMP, EARLY HEAD STA	300	181
011000-2700	WORKERS COMP, EARLY HEAD STA	261	181
011000-2750	VRS, HIC, HEAD START	3,740	5,955
011000-2750	VRS, HIC, HEAD START	5,755	3,970
011000-2750	VRS, HIC, EHS	912	188
011000-2750	VRS, HIC, EHS	156	940
011000-2800	TUITION ASSISTANCE- HEAD STA	3,733	500
011000-2800	TUITION ASSISTANCE - HEAD ST	1,614	807
011000-2800	TUITION ASSISTANCE - HEAD ST	500	1,500
011000-2800	TUITION ASSISTANCE - HEAD ST	807	200
011000-2800	TUITION ASSISTANCE, EHS		538
011000-2800	OTHER BENEFITS	80	
011000-3100	PROFESSIONAL SERVICES	11,654	3,000
011000-3100	PROFESSIONAL SERVICES	6,600	
011000-3100	PROFESSIONAL SERVICES - HEAD	5,000	4,000
011000-3100	PROFESSIONAL SERVICES, HEAD		7,400
011000-3100	PROFESSIONAL SERVICES, EHS	3,000	5,000
011000-3100	PROFESSIONAL SERVICES, EHS,	1,250	
011000-3100	PROFESSIONAL SERV, EARLY HS	435	3,000
011000-3100	PROFESSIONAL SERV, EHS, REPR	8,142	
011000-3100	PROFESSIONAL SERVICE	188	1,250
011000-3130	CHILD CARE FEE, EHS	154,460	31,980
011000-3130	CHILD CARE FEE, EARLY HEAD S	28,460	157,980
011000-3300	MAINTENANCE SERVICE, HEAD ST	9,485	3,000
011000-3300	MAINTENANCE SERVICE, HEAD ST	3,000	4,000
011000-3300	MAINTENANCE SERVICE, EHS	3,000	1,250
011000-3300	MAINTENANCE SERVICE, EHS	3,400	500
011000-3300	MAINTENANCE SERVICE, EHS, RE	3,387	
011000-3800	PURCHASED SERVICES, GOV'T AG	825	500
011000-3800	PURCHASED SERVICE, GOVT AGEN	500	1,000
011000-3800	PROFESSIONAL SERV, GOV AGENC	1,500	500
011000-3800	PURCHASED SERV, GOV'T, EARLY	390	250
011000-5000	OTHER CHARGES	2,384	1,350
011000-5000	OTHER CHARGES	732	
011000-5000	OTHER CHARGES	1,350	2,725
011000-5000	OTHER, EHS	200	1,240
011000-5000	OTHER, EARLY HEAD START	160	200
011000-5000	OTHER, EHS TT&A	187	
011000-5001	TELEPHONE SERVICES	3,634	3,000
011000-5001	TELEPHONE SERVICES	3,000	2,025
011000-5001	TELEPHONE SERVICE, EHS	395	210
011000-5001	TELEPHONE SERVICE, EARLY HEA	416	395
011000-5002	MILEAGE	2,722	2,500
011000-5002	MILEAGE	2,500	2,000
011000-5002	MILEAGE, EHS	400	250
011000-5002	MILEAGE, EARLY HEAD START	241	750
011000-5003	INSURANCE	845	5,722
011000-5003	INSURANCE	5,722	
011000-5003	INSURANCE, EHS		2,783
011000-5003	INSURANCE, EARLY HEAD START	149	
011000-5004	POLICY COUNCIL EXPENSES	678	1,000
011000-5004	POLICY COUNCIL EXPENSES	1,000	1,000
011000-5004	POLICY COUNCIL EXPENSE, EHS	1,000	350
011000-5004	POLICY COUNCEL EXP, EARLY HS	100	300
011000-5005	MEALS & SNACKS	2,884	4,100

011000-5005	MEALS & SNACKS	4,100	3,000
011000-5005	MEALS/SNACKS, EHS		50
011000-5005	MEALS/SNACKS, EHS		200
011000-5007	FACILITY UPKEEP - HEAD START	14,492	7,000
011000-5007	FACILITY UPKEEP - HEAD START	7,000	3,000
011000-5007	FACILITY UPKEEP, EHS	2,000	800
011000-5007	FACILITY UPKEEP, EHS	57	500
011000-5007	FACILITY UPKEEP, EHS, REPROG	32,230	
011000-5504	CONFERENCE REIMB - HEADSTART	10,675	
011000-5504	CONFERENCE/EDUC/INSERVICE-EH	1,280	
011000-5504	CONFERENCE EXPENSE, EHS TTA	6,208	1,280
011000-6013	EDUCATIONAL SUPPLIES - HEADS	32,969	5,000
011000-6013	EDUCATIONAL SUPPLIES - TTA	1,271	
011000-6013	EDUCATIONAL SUPPLIES - HEADS	10,000	10,000
011000-6013	EDUCATIONAL SUPPLIES - TTA	1,271	
011000-6013	SUPPLIES, EHS	7,007	2,500
011000-6013	SUPPLIES, EHS	2,202	1,000
011000-6013	EDUCATIONAL SUPPLIES, EARLY	462	2,000
011000-6013	EDUC SUPPLIES, EHS, REPROGRA	98,245	
011000-6013	EDUCATIONAL SUPPLIES, TT&A,		2,202
011000-6013	EDUCATIONAL SUPPLIES, HS, LO	10,135	
011000-6040	TECHNOLOGY SOFTWARE - HEAD S	7,176	3,008
011000-6040	TECHNOLOGY SOFTWARE/ON-LINE	3,008	5,824
011000-6040	TECHNOLOGY SOFTWARE, EHS		682
011000-6040	TECHNOLOGY SOFTWARE, EARLY H	4,198	
011000-6050	NON CAPITALIZED TECH HARDWAR	1,993	2,000
011000-6050	NON-CAPITALIZED TECH-HEAD ST	3,000	1,000
011000-6050	NON-CAPITALIZED TECH HARDWAR		500
011000-6050	NON CAP TECH HARDWARE,EHS,RE	900	
011000-8200	CAPITAL ADDITIONAL - HEADSTA	9,663	
011000-8200	CAPITAL ADDITIONAL, EHS, REP	34,086	
TOTAL-CLASSROOM INSTRUCTION		2,001,802	1,801,142
12000-INSTRUCTIONAL SUPPORT, STU			
012100-1130	MENTAL HEALTH SPECIALIST	12,679	33,999
012100-1130	MENTAL HEALTH SPECIALIST	31,479	16,945
012100-1130	OTHER PROFESSIONAL, MH, EHS	7,615	748
012100-1130	OTHER PROF, MENTAL HEALTH, E	600	8,243
012100-2100	FICA	963	2,601
012100-2100	FICA	2,408	1,296
012100-2100	FICA, MH, EHS	583	57
012100-2100	FICA, EARLY HEAD START	46	631
012100-2210	VRS	1,971	5,580
012100-2210	VRS	4,394	3,188
012100-2210	VRS	1,292	141
012100-2210	VRS, EARLY HEAD START	113	1,407
012100-2300	HEALTH INS	1,652	4,712
012100-2300	HEALTH INS	4,734	2,203
012100-2300	HEALTH INS	1,127	97
012100-2300	HEALTH INS	97	1,123
012100-2400	GROUP LIFE INS	165	466
012100-2400	GROUP LIFE INS	367	266
012100-2400	GROUP LIFE INS, EHS	108	12
012100-2400	GROUP LIFE INS, EARLY HS	9	118
012100-2750	VRS, HIC	151	427
012100-2750	VRS, HIC	336	244
012100-2750	VRS, HIC, EHS	99	11
012100-2750	VRS, HIC, EARLY HEAD START	9	108
012100-6013	SUPPLIES, MENTAL HEALTH	2,039	500
012100-6013	SUPPLIES, MENTAL HEALTH	500	1,000
012100-6013	SUPPLIES, MENTAL HEALTH, EHS	1,000	250
012100-6013	SUPPLIES, MENTAL HEALTH, EHS	2,754	250
TOTAL-INSTRUCTIONAL SUPPORT, STU		79,290	86,623
12200-SOCIAL WORKER SERVICES			
012200-1130	FAMILY SERVICE WORKERS-HEADS	20,613	43,879
012200-1130	FAMILY SERVICE WORKERS-HEADS	41,540	21,868
012200-1150	CLERICAL, HEAD START	11,063	
012200-1150	CLERICAL, HEAD START	15,488	
012200-1150	CLERICAL, EHS	3,904	
012200-1150	CLERICAL, EARLY HEAD START	781	

012200-1151	ASST FAM SERV WORKERS-HEAD S	51,185	111,088
012200-1151	ASST FAM SERV WORKERS-HEAD S	90,455	60,342
012200-1151	ASST FAM SERV WORKER, EARLY	29,844	2,787
012200-1151	ASST FAM SERV WORKER, EARLY	2,911	30,729
012200-2100	FICA, HEADSTART	5,795	11,855
012200-2100	FICA, HEADSTART	11,284	6,289
012200-2100	FICA, EHS	2,582	213
012200-2100	FICA, EARLY HEAD START	455	2,351
012200-2210	VRS	9,507	13,326
012200-2210	VRS	15,181	8,131
012200-2210	VRS, EARLY HEAD START	5,240	477
012200-2210	VRS	971	4,767
012200-2220	VRS HYBRID	4,098	9,968
012200-2220	VRS HYBRID	6,695	5,696
012200-2300	HEALTH INS	24,095	41,399
012200-2300	HEALTH INS	44,038	20,804
012200-2300	HEALTH INS	9,473	648
012200-2300	HEALTH INS	1,666	7,488
012200-2400	GROUP LIFE INS, HEADSTART	1,137	1,946
012200-2400	GROUP LIFE INS, HEADSTART	1,828	1,155
012200-2400	GROUP LIFE INS, EHS	438	40
012200-2400	GROUP LIFE INS, EARLY HEAD S	81	398
012200-2510	VRS, VLDP	107	197
012200-2510	VRS, VLDP	132	113
012200-2750	VRS, HIC	1,041	1,783
012200-2750	VRS, HIC	1,674	1,058
012200-2750	VRS, HID, EHS	401	36
012200-2750	VRS, HIC	74	365
012200-3100	PURCHASED SERVICE, HEAD STAR	2,484	4,000
012200-3100	PURCHASED SERVICE, HEAD STAR	4,000	2,750
012200-3100	PROFESSIONAL SERVICES, EHS		500
012200-5504	CONFERENCE EXPENSE	15	
012200-5504	CONFERENCE - HS, TT&A	1,151	2,463
012200-5504	CONFERENCE/ED/INSERVICE TT&A	2,463	2,463
012200-5504	CONF/EDUC/INSERVICE, EHS	1,146	
012200-5504	CONFERENCE REIMB., TT&A, EHS	1,333	1,146
012200-6013	INSTRUCTIONAL SUPPLIES, HEAD	7,622	1,500
012200-6013	ED SUPPLIES - HEAD START, TT	130	2,216
012200-6013	EDUCATIONAL SUPPLIES, HEAD S	1,500	1,500
012200-6013	SUPPLIES - HS TT&A	2,216	2,215
012200-6013	SUPPLIES, EHS	2,000	500
012200-6013	SUPPLIES, EHS	1,667	
012200-6013	SUPPLIES, EHS		500
012200-6013	EDUCATIONAL SUPPLIE, TT&A, E		1,667
012200-6040	TECHNOLOGY SOFTWARE, HS, TTA		807
012200-6050	NON-CAPITALIZED COMP HARDWAR		500
012200-6050	NON CAP TECH HARDWARE,EHS,RE	223	
TOTAL-SOCIAL WORKER SERVICES		443,727	435,923
13000-INSTRUCTIONAL SUPPORT, STA			
013100-1124	SUPERVISORS, HEAD START	24,393	39,001
013100-1124	SUPERVISORS, HEAD START	36,921	27,858
013100-1124	SUPERVISORS, EHS	2,776	586
013100-1124	SUPERVISOR, EARLY HEAD START	514	2,932
013100-1130	OTHER PROFESSIONAL, EHS CCP		4,190
013100-1130	OTHER PROFESSIONAL, EARLY HS		46,199
013100-2100	FICA	1,869	2,984
013100-2100	FICA	2,824	2,131
013100-2100	FICA, EHS	212	365
013100-2100	FICA, EARLY HEAD START	39	3,759
013100-2210	VRS	3,825	6,115
013100-2210	VRS	5,789	4,368
013100-2210	VRS	435	880
013100-2210	VRS	80	8,344
013100-2300	HEALTH INS	3,078	4,608
013100-2300	HEALTH INS	4,675	3,078
013100-2300	HEALTH INS	343	877
013100-2300	HEALTH INS	65	9,728
013100-2400	GROUP LIFE INS	319	511
013100-2400	GROUP LIFE INS	484	365

013100-2400	GROUP LIFE INS, EHS	36	74
013100-2400	GROUP LIFE INS, EARLY HEAD S	7	697
013100-2750	VRS, HIC	293	468
013100-2750	VRS, HIC	443	334
013100-2750	VRS, HIC, EHS	33	67
013100-2750	VRS, HIC, EARLY HEAD START	6	639
013100-2800	TUITION ASSISTANCE, HS TT&A		100
013100-5504	CONFERENCE/IN-SERVICE EXPENS	1,686	
013100-5504	CONFERENCE - HS, TT&A	400	5,000
013100-5504	CONFERENCE, HS - TT&A	5,000	1,928
013100-5504	CONFERENCE REIMB, EHS	1,146	
013100-5504	CONFERENCE REIMB., TT&A, EHS		1,146
013100-6013	EDUCATIONAL SUPPLIES, HEAD S		250
013100-6013	EDUCATIONAL SUPPLIES, HEAD S		500
TOTAL-INSTRUCTIONAL SUPPORT, ST		97,691	180,082
20000-ADMINISTRATION/ATTENDANCE/H			
021600-1130	DIRECTOR, HEAD START	27,942	41,502
021600-1130	DIRECTOR, HEAD START	39,119	29,644
021600-1130	OTHER PROFESSIONAL, EHS	13,971	2,964
021600-1130	OTHER PROFESSIONAL, EARLY HS	2,794	14,822
021600-1150	CLERICAL, HEAD START	7,240	10,800
021600-1150	CLERICAL, HEAD START	10,135	7,714
021600-1150	CLERICAL, EHS	14,479	3,086
021600-1150	CLERICAL, EARLY HEAD START	2,896	15,429
021600-2100	FICA	2,444	4,001
021600-2100	FICA	3,768	2,858
021600-2100	FICA, EHS	2,177	463
021600-2100	FICA, EARLY HEAD START	396	2,314
021600-2210	VRS	5,517	8,201
021600-2210	VRS	7,723	5,858
021600-2210	VRS	4,461	949
021600-2210	VRS	892	4,743
021600-2300	HEALTH INS	6,962	10,428
021600-2300	HEALTH INS	10,576	6,962
021600-2300	HEALTH INS	6,915	1,305
021600-2300	HEALTH INS	1,305	6,846
021600-2400	GROUP LIFE INS	461	685
021600-2400	GROUP LIFE INS	645	489
021600-2400	GROUP LIFE INS, EHS	373	79
021600-2400	GROUP LIFE INS, EARLY HEAD S	75	396
021600-2750	VRS, HIC	422	628
021600-2750	VRS, HIC	591	448
021600-2750	VRS, HIC, EHS	342	73
021600-2750	VRS, HIC	68	363
021600-3100	PROFESSIONAL SERVICES	432	18,349
021600-3100	PROFESSIONAL SRV & INDIRECT	18,349	500
021600-3100	PROFESSIONAL SRV & INDIRECT	865	5,444
021600-3100	PROFESSIONAL SERVICE, EARLY	46	
021600-3100	PROF SERVICES, EHS, REPROGRA	1,513	
021600-5400	COPIER LEASE, HEAD START	2,826	4,000
021600-5400	COPIER LEASE, HEAD START	4,000	3,000
021600-5400	LEASE, COPIER, EHS	250	
021600-5400	COPIER LEASE, EARLY HEAD STA	253	250
021600-5504	CONFERENCE - HS, TT&A		1,009
021600-5504	CONFERENCE, HS, TT& A	1,009	
021600-6001	OFFICE SUPPLIES	8,354	3,000
021600-6001	OFFICE SUPPLIES	3,000	3,000
021600-6001	OFFICE SUPPLIES, EHS	3,565	1,500
021600-6001	OFFICE SUPPLIES, EARLY HEAD	559	1,000
021600-6001	OFFICE SUPPLIES, EHS, REPROG	3,525	
021600-6040	TECHNOLOGY SOFTWARE	960	
021600-6040	TECHNOLOGY SOFTWARE, EHS	640	
021600-6050	NON CAPITALIZED COMPUTER HAR	18,685	1,000
021600-6050	NON-CAPITALIZED COMPUTER HAR	1,000	1,000
021600-6050	NON CAP TECHNOLOGY HARDWARE,	2,000	1,000
021600-6050	NON CAP TECHNOLOGY HARDWARE,	8,031	1,000
021600-6050	NON-CAP COMP HARDWARE, EHS,	5,182	
TOTAL-ADMINISTRATION/ATTENDANCE/H		259,733	229,102
22000-ATTENDANCE & HEALTH SERVICE			

022100-1130	ATTENDANCE PROFESSIONAL-HEAD		15,985
022100-1130	ATTENDANCE PROFESSIONAL-HEAD		11,418
022100-1130	OTHER PROFESSIONAL, ERSEA, E	44,870	806
022100-1130	ATTENDANCE PROFESSIONAL, EHS	4,068	4,030
022100-2100	FICA - ATTENDANCE - HEAD STA		1,223
022100-2100	FICA - ATTENDANCE - HEAD STA		873
022100-2100	FICA, EHS	3,432	62
022100-2100	FICA, EARLY HEAD START	298	308
022100-2210	VRS		2,506
022100-2210	VRS		1,790
022100-2210	VRS	6,889	126
022100-2210	VRS, EARLY HEAD START	696	632
022100-2300	HEALTH INS		7,848
022100-2300	HEALTH INS		5,240
022100-2300	HEALTH INS	9,414	370
022100-2300	HEALTH INS	812	1,940
022100-2400	GROUP LIFE INS		209
022100-2400	GROUP LIFE INS		150
022100-2400	GROUP LIFE INS	576	11
022100-2400	GROUP LIFE INS	58	53
022100-2750	VRS, HIC		192
022100-2750	VRS, HIC		137
022100-2750	VRS, HIC, EHS	527	10
022100-2750	VRS, HIC, EARLY HEAD START	53	48
022100-5504	CONFERENCE/EDUC/INSERVICE, E	498	
022100-6001	OFFICE SUPPLIES- HS ATTENDAN	236	250
022100-6001	OFFICE SUPPLIES, HS ATTENDAN	1,000	250
022100-6001	OFFICE SUPPLIES, EHS		500
TOTAL-ATTENDANCE SERVICES		73,427	56,967
22200-HEALTH SERVICES			
022200-1130	HEALTH PROFESSIONALS, HEAD S	33,283	17,522
022200-1131	HEALTH NURSES (RN) HEAD STAR	16,515	35,157
022200-1131	RN, EHS	8,059	773
022200-1131	HEALTH NURSE, RN, EARLY HEAD	3,549	8,523
022200-2100	FICA	1,243	2,690
022200-2100	FICA	2,546	1,340
022200-2100	FICA, EHS	616	59
022200-2100	FICA, EARLY HEAD START	271	652
022200-2210	VRS	2,825	5,245
022200-2210	VRS	4,944	2,997
022200-2210	VRS	1,246	264
022200-2210	VRS	125	1,322
022200-2300	HEALTH INS	2,203	4,712
022200-2300	HEALTH INS	4,734	2,203
022200-2300	HEALTH INS	1,127	97
022200-2300	HEALTH INS	97	1,019
022200-2400	GROUP LIFE INS	236	438
022200-2400	GROUP LIFE INS	413	250
022200-2400	GROUP LIFE INS, EHS	104	22
022200-2400	GROUP LIFE INS, EARLY HEAD S	10	110
022200-2750	VRS, HIC	216	401
022200-2750	VRS, HIC	378	229
022200-2750	VRS, HIC, EHS	95	20
022200-2750	VRS, HIC, EARLY HEAD START	9	101
022200-3100	PROFESSIONAL SERVICES, HEAD	330	1,400
022200-3100	PURCHASED SERVICE, HEAD STAR	1,400	1,250
022200-5000	HEALTH SERVICES- HS - OTHER	29	100
022200-5000	HEALTH SERVICES, HS, OTHER	100	75
022200-5000	OTHER, EHS	100	100
022200-5000	OTHER, EHS		100
022200-5504	CONFERENCE - HS, T&A		795
022200-5504	CONFERENCE/EDUC/INSERVICE T	795	
022200-5504	CONF/EDUC/INSERVICE	1,146	
022200-5504	CONFERENCE REIMB., TT&A, EHS		1,146
022200-6013	INSTRUCTIONAL SUPPLIES, HEAD	34,769	5,000
022200-6013	EDUCATIONAL SUPPLIES, HEAD S	10,000	10,000
022200-6013	SUPPLIES, EHS	8,000	4,621
022200-6013	SUPPLIES, EHS	255	5,000
022200-6013	EDUC SUPPLIES, EHS, REPROGRA	14,273	

TOTAL-HEALTH SERVICES		156,041	115,733
32000-VEHICLE OPERATION SERVICE			
032000-1130	OTHER PROFESSIONALS	6,969	25,124
032000-1130	OTHER PROFESSIONALS	24,392	17,946
032000-1130	OTHER PROFESSIONAL, EHS	1,834	378
032000-1130	OTHER PROFESSIONALS, EARLY H		1,889
032000-2100	FICA	536	1,922
032000-2100	FICA	1,866	1,373
032000-2100	FICA, EHS	140	29
032000-2100	FICA, EARLY HEAD START		145
032000-2220	VRS HYBRID	1,093	3,939
032000-2220	VRS HYBRID	3,825	2,814
032000-2220	VRS HYBRID	288	59
032000-2220	VRS HYBRID		296
032000-2300	HEALTH INS	1,231	4,608
032000-2300	HEALTH INS	4,675	3,078
032000-2300	HEALTH INS	343	65
032000-2300	HEALTH INS		340
032000-2400	GROUP LIFE INS	91	329
032000-2400	GROUP LIFE INS	320	235
032000-2400	GROUP LIFE INS, EHS	24	5
032000-2400	GROUP LIFE INS, EARLY HEAD S		25
032000-2510	VRS, VLDP	29	78
032000-2510	VRS, VLDP	76	56
032000-2510	VRS, VLDP	6	1
032000-2510	VRS, VLDP		6
032000-2750	VRS, HIC	84	301
032000-2750	VRS, HIC	293	215
032000-2750	VRS, HIC, EHS	22	5
032000-2750	VRS, HIC, EARLY HEAD START		23
032000-6013	EDUCATIONAL SUPPLIES, HEAD S	400	200
032000-6013	EDUCATIONAL SUPPLIES, HEAD S	368	500
032000-6013	SUPPLIES, EHS		50
032000-6013	SUPPLIES, EHS		50
TOTAL-VEHICLE OPERATION SERVICE		48,905	66,084
42000-BUILDING SERVICE			
042000-5000	OTHER CHARGES, HEAD START	361	1,500
042000-5000	OTHER CHARGES, HEAD START	3,900	500
042000-5000	OTHER, MAINTENANCE, EHS	1,995	
042000-5000	MAINTENANCE SERV, EARLY HS	64	
042000-5000	OTHER CHARGES, HEAD START, L	3,138	
042000-5101	HS, ELECTRICAL	589	500
042000-5101	HS, ELECTRICAL	1,500	750
042000-5101	ELECTRICAL, EHS	150	
042000-5101	ELECTRICAL, EARLY HEAD START	100	
TOTAL-BUILDING SERVICE		11,797	3,250
45000-TRANSPORTATION SERVICES			
045000-3300	VEHICLE MAINT/REPAIRS	845	2,000
045000-3300	VEHICLE MAINT/REPAIRS	2,000	1,500
045000-3300	VEHICLE MAINTENANCE, EHS	500	750
045000-3300	MAINTENANCE SERVICE, EARLY H		500
045000-6009	VEHICLE REPAIR PARTS-HEAD ST	6,130	500
045000-6009	VEHICLE REPAIR PARTS-HEAD ST	1,000	500
045000-6009	VEHICLE REPAIR PARTS, EHS	100	50
045000-6009	VEHICLE REPAIR PARTS, EHS		50
TOTAL-TRANSPORTATION SERVICES		10,575	5,850
TOTAL FOR HEAD START FUND		3,182,988	2,980,756
GOVERNOR'S SCHOOL FUND			
11000-CLASSROOM INSTRUCTION			
011000-1121	TEACHERS, GOVERNORS SCHOOL	676,490	690,014
011000-1520	SUBSTITUTE TEACHERS, GOV SCH	500	500
011000-1621	TEACHER, SUPPLEMENT	6,060	6,182
011000-2100	FICA	55,646	57,466
011000-2210	VRS, GOVERNORS SCHOOL	98,621	100,593
011000-2220	VRS HYBRID, GOV SCHOOL	7,452	7,601
011000-2300	HEALTH INS, GOV SCHOOL	107,484	109,672
011000-2400	GROUP LIFE INS, GOV SCHOOL	8,863	9,039
011000-2510	VRS, VLDP, GOV SCHOOL	195	199

011000-2700	WORKERS COMPENSATION	1,508	1,508
011000-2750	VRS, HIC, GOV SCHOOL	8,117	8,280
011000-2800	TUITION ASSISTANCE, GOV SCHO	1,000	1,000
011000-3100	CONTRACTED SERVICES	14,000	14,000
011000-3120	PROFESSIONAL SERVICES	45,000	55,000
011000-3300	MAINTENANCE SERVICE	500	500
011000-3500	PRINTING & BINDING	1,000	1,000
011000-3830	TUITION, DUAL ENROLLMENT	112,000	112,000
011000-5420	RENTAL SPACE	4,000	4,000
011000-5504	CONV/EDUC/INSERVICE	10,000	10,000
011000-5801	DUES/MEMBERSHIPS	1,000	1,000
011000-6012	TEXTBOOKS	4,000	6,000
011000-6013	EDUCATIONAL SUPPLIES	50,000	54,000
011000-6040	SOFTWARE/ON-LINE CONTENT	45,000	45,000
011000-6050	NON CAPITALIZED COMPUTER HAR	30,000	45,000
TOTAL-CLASSROOM INSTRUCTION		1,288,436	1,339,554
12100-GUIDANCE SERVICES			
012100-1123	GUIDANCE COUNSELORS, GOV SCH	30,257	30,862
012100-2100	FICA, GOV SCHOOL	2,315	2,360
TOTAL-GUIDANCE SERVICES		32,572	33,222
13100-IMPROVEMENT/INSTRUCTION			
013100-1130	DIRECTOR, GOVERNORS SCHOOL	82,929	84,588
013100-1150	CLERICAL, GOVERNORS SCHOOL	33,316	33,981
013100-2100	FICA, GOV SCHOOL	8,893	9,071
013100-2210	VRS, GOV SCHOOL	18,227	18,591
013100-2300	HEALTH INS, GOV SCHOOL	15,552	16,227
013100-2400	GROUP LIFE INS, GOV SCHOOL	1,522	1,553
013100-2700	WORKERS COMPENSATION	244	244
013100-2750	VRS, HIC	1,395	1,423
013100-5400	EQUIPMENT RENTAL	8,000	8,000
013100-6001	SUPPLIES	3,500	3,500
TOTAL-IMPROVEMENT/INSTRUCTION		173,578	177,178
13800-COMPUTER TECHNICIAN			
013800-1140	COMPUTER TECHNICIAN	31,521	32,151
013800-2100	FICA	2,411	2,459
013800-2210	VRS	4,942	5,041
013800-2300	HEALTH INS	3,888	4,046
013800-2400	GROUP LIFE INS	413	421
013800-2750	VRS, HIC	378	386
TOTAL COMPUTER TECHNICIAN		43,553	44,504
41000-OPERATIONS MANAGEMENT			
041000-5201	POSTAL SERVICES	1,200	1,200
041000-5203	TELEPHONE SERVICES	60,000	60,000
TOTAL-OPERATIONS MANAGEMENT		61,200	61,200
66000-CSVRGS BUILDING PROJECT			
066000-8200	CAPITAL/ADDITIONAL	50,000	50,000
TOTAL-CSVRGS BUILDING PROJECT		50,000	50,000
TOTAL FOR GOVENORS SCHOOL FUND		1,649,339	1,705,658
COUNTY CAPITAL IMPROVEMENT FUND			
080000-8005	ACQ. & DEVELOPMENT-LANDFILL	200,000	200,000
080000-8011	INFRASTRUCTURE-BEVERLEY MANO	100,280	50,000
080000-8012	INFRASTRUCTURE-MIDDLE RIVER	50,000	50,000
080000-8013	INFRASTRUCTURE-NORTH RIVER	50,000	50,000
080000-8014	INFRASTRUCTURE-PASTURES	50,000	50,000
080000-8015	INFRASTRUCTURE-RIVERHEADS	50,000	50,000
080000-8016	INFRASTRUCTURE-SOUTH RIVER	50,000	50,000
080000-8017	INFRASTRUCTURE-WAYNE	50,000	50,000
080000-8021	MATCHING GRANTS-BEVERLEY MAN	27,000	15,000
080000-8022	MATCHING GRANTS-MIDDLE RIVER	15,000	15,000
080000-8023	MATCHING GRANTS-NORTH RIVER	15,000	15,000
080000-8024	MATCHING GRANTS-PASTURES	15,000	15,000
080000-8025	MATCHING GRANTS-RIVERHEADS	15,000	15,000
080000-8026	MATCHING GRANTS-SOUTH RIVER	15,000	15,000
080000-8027	MATCHING GRANTS-WAYNE	15,000	15,000
080000-8049	ELECTORAL BD - VOTING MACHIN	25,000	25,000
080000-8053	LIBRARY-AUTOMATION	17,000	17,000
080000-8057	FIRE & RESCUE EQUIP/APPARTUS	1,095,710	595,500
080000-8058	EMERGENCY COMMUNICATIONS	1,160,382	535,382

080000-8059	FIRE TRAINING CENTER		25,000
080000-8060	SHERIFF EQUIP/K-9	125,000	25,000
080000-8070	SCHOLASTIC WAY PROJECT	201,120	
080000-8134	COUNTY SCHOOLS	631,692	
080000-8135	REGIONAL CORRECTION FACILITY	564,124	564,124
080000-8139	TOURIST INFORMATION CENTER	10,000	10,000
080000-8141	GEOGRAPHICAL INFO.SYSTEM	20,000	23,035
080000-8142	SD POOL/BUS/PARKS	75,000	75,000
080000-8144	INFORMATION TECHNOLOGY	900,562	245,562
080000-8145	ECONOMIC DEVELOPMENT	445,326	273,224
080000-8146	FIRING RANGE	52,000	52,000
080000-8147	GOVERNMENT CENTER EXPANSION	200,000	25,000
080000-8148	COUNTY COURTHOUSE	2,800,000	1,100,000
080000-8149	WATER & SEWER PROJECTS CONTR	100,000	100,000
080000-8151	FLOOD CONTROL DAMS	1,253,375	2,434,275
080000-8152	FIRE & RESCUE EQUIPMENT-VOLU	200,000	200,000
080000-8153	HAZARDOUS MATERIALS GRANT	12,000	10,000
080000-8155	DUPONT SETTLEMENT GRANT	176,400	734,600
080000-8161	BLUE RIDGE COMMUNITY COLLEGE	137,585	137,585
080000-8162	SECONDARY ROADS-REVENUE SHAR	330,256	389,720
080000-8164	STORM WATER MANAGEMENT	333,035	47,229
080000-8165	GOVERNMENT CENTER SECURITY	51,047	25,000
080000-8166	VEHICLE SINKING FUND	415,902	300,500
080000-8198	BUILDING SINKING FUND	756,460	256,460
080000-8199	CONTINGENCIES	100,000	100,000
TOTAL-CAPITAL		12,906,256	8,981,196
94000-TRANSFERS TO OTHER FUNDS			
094000-0011	TRANSFERS TO GENERAL FUND		75,000
094000-0023	TRANSFER TO DSS FUND		
094000-0024	TRANSFER TO CSA FUND		250,000
094000-0041	TRANSFERS TO SCHOOL FUND		
094000-0044	TRANSFERS TO SCH. CAP. IMPRO		
094000-0045	TRANSFERS TO DEBT FUND	2,076,267	1,185,579
TOTAL-TRANSFERS TO OTHER FUNDS		2,076,267	1,510,579
FINAL TOTAL ALL FUNDS		265,331,217	261,910,134



Appendix F

Augusta County

Glossary of Terms

Agency Fund	This fund is for assets held by the County for outside organizations. This allows for no duplication of administrative functions such as accounting, budgeting, procurement and personal matters.
Appropriation	An authorization granted by the Board of Supervisors to a specified organization, such as a unit of the County Government, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year.
Appropriation Resolution	A legally binding document prepared by the County Administrator which delineates by fund and department all expenditures and revenue adopted by the Board of Supervisors which are reflected in the Adopted Fiscal Plan.
Assessed Valuation	The official valuation of property as a basis for property taxation.
Balanced Budget	The estimated revenues meet planned expenditures
Budget	An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent.
Capital Facilities	Fixed assets, primarily buildings, acquired or constructed by the County.
Capital Improvement Program	Proposes the acquisition, development, enhancement or replacement of public facilities to serve the County citizenry. The CIP, a reflection of the physical development policies of the County, typically encompasses a five-year period and typically includes projects in excess of \$50,000.
Capital Outlay	Expenditures for items of a substantial nature (more than \$1,000) that are expected to have a useful life of several years. Examples include personal computers, vehicles, radios, tape recorders, etc.
Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This may also be referred to as the beginning fund balance.
Codified Ordinance	An ordinance related to a specific code, such as the Code of the Commonwealth of Virginia, or the Code of the County of Augusta.
Constitutional Officers	Elected officials whose positions are established by the Constitution of the Commonwealth or its statutes. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer.)
Debt Service Fund	The fund to finance and account for both principal and interest payments on long term debt.
Depreciation	A loss in value of property due to age, wear, or market conditions.
Enterprise Fund	This fund is used to report any activity for which a fee is charged to external users for goods or services.
Fiscal Year	A fixed period of time for which expenditures and revenues are provided in Augusta County. The fiscal year is July 1 through June 30.
Full Time Position	An employment position authorized by the Board of Supervisors and included in the Table of Authorized Positions. Funding may or may not be included in the budget for the positions.
Fund	An accounting entity with a group of self-balancing accounts.
Fund Balance	The difference between costs and revenue. A negative fund balance is sometimes called a deficit.
General Fund	The general operating fund that is used to account for all financial resources except those required to be accounted for in another fund.
Goal	A broad statement of outcomes to be achieved on behalf of the customers.

Governmental Fund	Fund typically used to account for tax –supported activities.
Intergovernmental Revenue	Revenue from other governments, such as the State and Federal governments, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
Internal Service Fund	A self-supporting fund that generates expenditures and revenues through user charges in providing services to internal customers.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Modified Accrual	Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.
Object Series	A subsection of a department’s budget which groups similar accounts. Personnel, operating and capital outlay are the three major series used
Objectives	A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.
Operating Budget	Includes all funds except those in the capital budget. The operating budget is adopted by the Board of Supervisors on a fiscal year basis and can be amended during the year pursuant to Virginia Code.
Performance Measurements	Provides continuous feedback and identifies where adjustments or corrective actions are needed.
Personal Property	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishing, and manufacturing equipment.
Productivity Measures	Data which combines the dimensions of efficiency and effectiveness in a single indicator.
Program	This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service.
Property Tax Rate	The level at which property values are calculated to determine the amount of taxes to be collected.
Public Service Property	Property specifically designated for public service use. This includes property purchased or received as a gift by a government. It includes real property such as land and buildings, and other property, such as computers, copiers and cash registers.
Real Property	Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.
Reserve	A portion of a fund’s assets that is restricted for a certain purpose and not available for appropriation.
Revenue	A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to its source such a local, state, federal or other financing sources.
School Fund	This fund is used for revenues and expenditures related to operations of the public school system.
Service Levels	A descriptive section in the budget narratives, detailing past performance and changes in the quality and quantity of services provided.
Special Revenue Fund	The fund that accounts for special revenue sources that is restricted to expenditures for specific purposes. These funds include welfare funds.
Workload Measures	Data which indicates the amount of work performed; strictly a volume count; a measure of inputs and outputs. Also known as a performance measure.

**Appendix H
Augusta County
Capital Projects Detail**

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2020-2024

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	
<u>PUBLIC WORKS:</u>						
INFRASTRUCTURE	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000
STORMWATER MANAGEMENT	123,000	123,000	123,000	123,000	123,000	615,000
LANDFILL	580,000	645,000	682,000	1,862,000	688,000	4,457,000
REVENUE SHARING-ROADS	500,000	500,000	500,000	500,000	500,000	2,500,000
SUB-TOTAL	2,603,000	2,668,000	2,705,000	3,885,000	2,711,000	14,572,000

<u>SCHOOL PROJECTS:</u>	<u>7,256,000</u>	<u>7,256,000</u>	<u>7,256,000</u>	<u>7,256,000</u>	<u>7,256,000</u>	<u>36,280,000</u>
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PUBLIC SAFETY:

JAIL (DEBT)	682,000	682,000	682,000	682,000	682,000	3,410,000
JUV. DETENTION HOME (DEBT)	141,000	141,000	141,000	141,000	141,000	705,000
COURTHOUSE (DEBT CONTRIBUTION)	500,000	2,500,000	2,500,000	2,500,000	2,500,000	10,500,000
EMERGENCY COMMUNICATIONS (DA)	3,290,000	1,575,000	1,496,000	1,484,000	498,000	8,343,000
FIRE & RESCUE APPARATUS (DA)	4,300,000	626,000	569,000	511,000	419,000	6,425,000
FIRE/ RESCUE TRAINING CENTER II	81,000	40,000	40,000	40,000	40,000	241,000
FIRE/ RESCUE CAPITAL (VOL.)	200,000	200,000	200,000	200,000	200,000	1,000,000
SHERIFF'S DEPARTMENT (DA)	245,000	49,000	44,000	35,000	24,000	397,000
FIRING RANGE	10,000	10,000	10,000	10,000	10,000	50,000
SUB-TOTAL	9,449,000	5,823,000	5,682,000	5,603,000	4,514,000	31,071,000

OTHER COUNTY PROJECTS:

G. I. S. (DA)	11,000	8,000	7,000	4,000	4,000	34,000
BLUE RIDGE COMM. COLLEGE	138,000	138,000	138,000	138,000	138,000	690,000
LIBRARY AUTOMATION/TECHNOLOGY (DA)	181,000	36,000	21,000	4,000	2,000	244,000
RECREATIONAL MATCHING GRANTS	210,000	210,000	210,000	210,000	210,000	1,050,000
RECREATIONAL COMM. CENTERS	148,000	18,000	18,000	18,000	18,000	220,000
RECREATION (DA)	1,195,000	57,000	57,000	57,000	54,000	1,420,000
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

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2020-2024

PROJECT	FISCAL YEAR ENDING JUNE 30TH					TOTAL
	2020	2021	2022	2023	2024	
OTHER COUNTY PROJECTS (CONTINUED):						
INFORMATION TECHNOLOGY (DA)	406,000	50,000	30,000	10,000	5,000	501,000
FINANCIAL SOFTWARE REPLACEMENT	450,000	450,000	450,000	450,000	150,000	1,950,000
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)	164,000	25,000	24,000	18,000	17,000	248,000
VEHICLE SINKING FUND (DA)	1,122,000	384,000	360,000	320,000	271,000	2,457,000
FLOOD CONTROL DAMS	100,000	100,000	100,000	100,000	100,000	500,000
BUILDING SINKING FUND (DA)	864,000	288,000	261,000	233,000	224,000	1,870,000
ELECTORAL BOARD VOTING EQUIPMENT (DA)	51,000	42,000	42,000	42,000	42,000	219,000
SUB-TOTAL	5,684,000	2,450,000	2,362,000	2,248,000	1,879,000	14,623,000
USES - GRAND TOTAL	24,992,000	18,197,000	18,005,000	18,992,000	16,360,000	96,546,000
SCHOOL BORROWING	7,256,000	7,256,000	7,256,000	7,256,000	7,256,000	36,280,000
V. D. O. T.	500,000	500,000	500,000	500,000	500,000	2,500,000
RENTS	256,460	256,460	256,460	256,460	256,460	1,282,300
REVENUE RECOVERY	200,000	200,000	200,000	200,000	200,000	1,000,000
GENERAL FUND REVENUE	2,740,620	2,740,620	2,740,620	2,740,620	2,740,620	13,703,100
GENERAL FUND BALANCE	14,028,920	7,233,920	7,041,920	8,028,920	5,396,920	41,730,600
TOURISM (MEALS/LODGING)	10,000	10,000	10,000	10,000	10,000	50,000
SOURCES - GRAND TOTAL	24,992,000	18,197,000	18,005,000	18,992,000	16,360,000	96,546,000

Capital Projects Detail

The County has numerous Capital Projects ongoing that often cross fiscal years. Here are a few:

The Trails at Mill Place- Completed in FY19, this pocket park is located in the County owned Mill Place Commerce Park. This park provides visitors with a small picnic pavilion and a 2/3 mile paved walking trail that circles a 2 acre storm water retention pond.

New Stage at Natural Chimney's-The Red Wing Roots festival built and paid for a new stage at Natural Chimney's. This is a great addition to the park.



Hearthstone Dam- Is a dam rehabilitation project that is slated to be completed in the Summer of 2019. Estimated cost is \$4.5 million with the Federal government shouldering 65% of the cost, the State 25% up to \$1,053,000. The County will spend about \$540,000 on this project.



Hearthstone dam prior to the start of construction

Pending Projects

The County has several projects that are in various stages of design, procurement and or construction.

Natural Chimney's visitor center roof replacement-Procurement is under way for construction services to revamp the existing visitor center at Natural Chimney's. This is a much needed project that will be funded from various sources to include Tourism Capital, Parks and Recreation Capital Account and North River's Infrastructure account. Cost is estimated at \$100,000.

Fire and Rescue Pumper Replacement- the County has entered into a contract with Atlantic Coast Emergency Solutions/Pierce Manufacturing to build a new fire engine to replace a 20 year old model currently in service. Delivery is expected within the next 370 days. Funding is from the Fire and Rescue Capital Account for \$593,774.

New Courts Complex- the County is currently in the design phase of a new courts complex that will greatly alleviate overcrowding of the current district courts building and the 1901 courthouse. This is a large project that will require debt service.



This is just one rendition of what the new courts complex could look like.

Verona Sidewalk project-the County has recently procured engineering services for this project. The next phase will be design and construction. This is an 80/20 VDOT cost share project.

Impact of Capital Investments on operating budget

The Augusta County Board of Supervisors approved to hold the Real Estate Tax rate at \$.63 per \$100. Due to the reassessment that will be effective for 2019, this resulted in an increase in revenue estimated at \$2.4 million. The \$1,080,000 of this increased revenue will be transferred to the School's Capital Fund to allow for much needed replacement of an aging bus fleet. This amount will be recurring allowing the School Board to purchase 12 buses a year. This increased revenue will also allow the County to increase the County Capital Fund by \$1,125,000. 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.

Increasing the annual contribution to the Capital Projects 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

COUNTY OF AUGUSTA, VIRGINIA

Table 1

Net Position/Assets ⁽¹⁾ by Component
 Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
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)	14,587,191
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	3,800,220
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	36,958,335
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	55,345,746
Component unit ⁽²⁾											
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	78,473,778
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)	(115,961,481)
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	(37,487,703)
Total 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	93,060,969
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	3,800,220
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)	(79,003,146)
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	17,858,043

(3)

COUNTY OF AUGUSTA, VIRGINIA

Table 9

Principal Property Taxpayers
 Current Year and the Period Nine Years Prior

Taxpayer	Business Type	Fiscal Year 2018			Fiscal Year 2009		
		2017 Assessed Valuation	Rank	% of Total Assessed Valuation	2008 Assessed Valuation	Rank	% of Total Assessed Valuation
Virginia Power	Public Utility	\$ 310,985,940	1	3.91%	\$ 88,384,450	3	1.29%
Hershey Foods Corporation	Food Manufacturer	113,095,040	2	1.42%	86,288,560	1	1.26%
McKee Baking Company	Food Manufacturer	72,452,660	3	0.91%	63,707,760	2	0.93%
Shenandoah Valley Electric	Public Utility	58,680,931	4	0.74%	33,215,870	6	0.49%
Target Corporation	Distribution Center	45,070,690	5	0.57%	42,495,800	4	0.62%
Hollister, Inc	Medical Supplies Mfg.	29,387,470	6	0.37%	13,615,119	8	0.20%
MeadWestvaco ⁽¹⁾	Paper Mfg. Warehouse	26,485,300	7	0.33%	-		0.00%
Daikin (formerly McQuay International	Industrial Air Cond. Equip.	25,693,650	8	0.32%	13,219,880	10	0.19%
Shamrock Foods Company ⁽²⁾	Food Manufacturer	23,933,470	9	0.30%	-		0.00%
Nibco, Inc.	Copper Pipe Fittings	22,110,480	10	0.28%	12,959,481	7	0.19%
Denstock Goose Creek, LLC ⁽²⁾	Real Estate Mgmt Service	21,762,300		0.00%	-		0.00%
Pactiv (formerly Reynolds Metals)	Flexible Packaging	-		0.00%	15,765,570	5	0.23%
The Stolle Corporation (Alcoa)	Building Supply Manufact.	-		0.00%	10,521,880	9	0.15%
		<u>\$ 749,657,930</u>		<u>9.15%</u>	<u>\$ 380,174,370</u>		<u>5.17%</u>

Source: Commissioner of Revenue

⁽¹⁾ New principal taxpayer in Fiscal Year 2009.

⁽²⁾ New principal taxpayer in Fiscal Year 2016

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Years	Governmental Activities		Total Primary Government	Percentage of Personal Income ⁽¹⁾	Per Capita ⁽¹⁾
	General Obligation Bonds	Other Notes/ Bonds			
2018	\$ 80,768,982	\$ 7,020,530	\$ 87,789,512	2.93%	\$ 1,168
2017	86,828,357	7,597,052	94,425,409	3.16%	1,259
2016	75,885,169	8,163,572	84,048,741	2.84%	1,131
2015	51,139,403	8,715,094	59,854,497	2.04%	805
2014	56,548,128	6,890,001	63,438,129	2.25%	859
2013	62,543,941	6,244,457	68,788,398	2.53%	931
2012	68,402,704	-	68,402,704	2.51%	929
2011	66,757,671	-	66,757,671	2.59%	908
2010	64,704,450	-	64,704,450	2.63%	877
2009	70,155,832	-	70,155,832	2.93%	974

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

⁽¹⁾ See the Schedule of Demographic and Economic Statistics - Table 13

Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2018	75,144	\$ 39,856	53.04%	45-49	9,939	3.00%
2017	74,997	39,856	53.14%	45-49	9,968	3.60%
2016	74,314	39,856	53.63%	50-54	10,106	3.50%
2015	74,314	39,479	53.12%	50-54	10,162	4.70%
2014	73,862	38,255	51.79%	50-54	10,325	4.70%
2013	73,912	36,764	49.74%	50-54	10,415	5.30%
2012	73,658	37,053	50.30%	50-54	10,405	5.90%
2011	73,549	35,021	47.62%	50-54	10,457	6.20%
2010	73,750	33,380	45.26%	45-49	10,515	6.60%
2009	72,020	33,271	46.20%	45-49	10,688	6.60%

Source: Weldon Cooper Center, Virginia Employment Commission, Labor Market Information, and Annual School Report - prepared by the county

Data that is unavailable for a more recent year is noted as the prior year's amount.

COUNTY OF AUGUSTA, VIRGINIA

Table 14

Principal Employers
Current Year and Nine Years Ago

Employer	Fiscal Year 2018			Fiscal Year 2009		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Augusta County School Board	1000+	1	4.07%	1000+	1	3.90%
Augusta Medical Center	1000+	2	4.07%	1000+	2	3.90%
Hershey Chocolate of Virginia	500-999	3	2.04%	500-999	4	1.95%
McKee Foods Corporation	500-999	4	2.04%	500-999	3	1.95%
Target Corp.	500-999	5	2.04%	500-999	5	1.95%
Hollister, Inc.	500-999	6	2.04%	250-499	6	0.98%
AAF McQuay, Inc.	500-999	7	2.04%	250-499	7	0.98%
J.B. Hunt Transport	500-999	8	2.04%	-	-	-
County of Augusta	250-499	9	1.02%	-	-	-
Blue Ridge Community College	250-499	10	1.02%	250-499	9	0.98%
Augusta Correctional Center	-	-	-	250-499	8	0.98%
Alcoa Building Products	-	-	-	250-499	10	0.98%
Totals-average	<u>8,250</u>		<u>22.42%</u>	<u>7,125</u>		<u>18.55%</u>
Total County Employment	<u>36,841</u>			<u>38,435</u>		

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

Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year			June 30,						
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public safety										
Sheriffs department:										
Number of police personnel and officers	76	76	74	74	74	76	80	73	80	80
Physical arrests	3,421	2,203	1,935	1,608	1,642	1,865	1,876	1,907	2,383	2,469
Traffic violations	6,656	6,124	5,608	4,079	3,367	3,928	3,444	2,419	5,045	5,695
Parking violations	-	-	-	-	-	28	9	6	6	-
Fire and rescue:										
Number of calls answered	17,508	18,065	17,800	18,093	18,884	17,949	17,645	17,866	18,338	18,811
Number of volunteers (1)	1,003	1,006	802	884	890	964	921	858	813	785
Number of paid fire personnel and officers	48	47	51	59	80	81	86	86	105	105
Building inspections:										
Permits issued	868	791	763	780	728	801	812	826	907	N/A
Animal control:										
Number of calls answered	3,948	3,218	2,858	2,884	3,272	2,940	2,961	2,781	2,510	N/A
Public works										
Facilities Management:										
Trucks/vehicles (3)	7	7	7	7	7	7	7	7	7	15
Health and welfare										
Department of Social Services:										
Caseload	9,889	11,053	12,148	12,153	12,389	12,050	11,555	11,420	11,514	11,708
Culture and recreation										
Parks and recreation:										
After-school program participants	349	324	300	291	304	289	284	285	279	272
Community development										
Planning:										
Zoning permits issued	565	494	565	525	487	471	509	521	517	N/A
Component Unit - School Board										
Education:										
Number of teachers:										
Instruction	1,147	1,155	1,136	1,111	1,105	1,088	1,079	1,071	1,079	1,079
Other	483	485	481	467	474	478	476	485	513	513
Total	1,630	1,640	1,617	1,578	1,579	1,566	1,555	1,555	1,592	1,592
Average Daily Membership	10,688	10,515	10,457	10,405	10,415	10,325	10,162	10,106	9,968	9,939
Local expenditures per pupil (2)	\$ 3,835	\$ 3,828	\$ 3,887	\$ 3,879	\$ 4,046	\$ 4,357	\$ 4,459	\$ 4,530	\$ 4,640	\$ 5,090

Source: Individual county departments

(1) All County funded stations

(2) Includes debt service

(3) In FY18 Maintenance and Parks & Recreation grounds was merged to create Facilities Management. Vehicles were moved from Parks and Recreation.

FY15 added Average Daily Membership, per PBMAres suggestion

FY15 updated calculation of Local Expenditures per Pupil to reflect only school debt service...Table 5 Debt Service now reflects both school and county