

COUNTY OF AUGUSTA, VIRGINIA

2020-2021 BUDGET

G.L. "BUTCH" WELLS, BEVERLEY MANOR

GERALD W. GARBER, MIDDLE RIVER

JEFFREY A. SLAVEN, NORTH RIVER

PAMELA L. CARTER, PASTURES

MICHAEL L. SHULL, RIVERHEADS

STEVE MORELLI, SOUTH RIVER

SCOTT SEATON, WAYNE



**COUNTY OF AUGUSTA
BUDGET HEARING AND TAX RATES
FOR FISCAL YEAR ENDING JUNE 30, 2020
AND JUNE 30, 2021**

The Board of Supervisors will hold public hearings for the budget at their regular meeting on April 22, 2020, at 7 pm at the Government Center. In light of the statewide stay at home order, the Board invites the public to participate remotely. Citizens who wish to speak are asked to sign-up ahead of time at www.co.augusta.va.us or call 540-245-5600 to sign up to speak or to make a comment. The budget document is available at www.co.augusta.va.us.

	REVISED 2019-2020	PROPOSED 2020-2021
FUNDING SOURCES:		
General Property Taxes	\$ 68,428,200	\$ 68,238,500
Other Local Revenues	24,348,496	22,763,649
State Revenues	29,393,875	29,933,486
Federal Revenues	3,309,402	1,080,822
Sales Tax (state/local)	18,638,006	19,115,000
State School Revenues	48,719,185	50,105,042
Federal School Revenues	10,480,194	10,094,630
Non-Revenue Receipts	846,186	846,186
Total Revenues	<u>\$ 204,163,544</u>	<u>\$ 202,177,315</u>
Transfers From Other Funds	\$ 67,717,794	\$ 63,915,294
Fund Balances and Reserves	49,013,827	42,316,460
Total Sources	<u>\$ 320,895,165</u>	<u>\$ 308,409,069</u>
FUNDING USES:		
General Government Administration	\$ 4,939,257	\$ 4,957,761
Judicial Administration	2,463,711	2,675,124
Public Safety	25,492,480	25,044,305
Public Works	4,561,785	4,634,556
Health & Public Assistance	20,268,573	20,421,062
Recreation & Library	2,633,859	2,897,124
Community Development	2,534,978	2,293,133
Non-Departmental & Contingencies	1,654,609	1,328,250
Education-Operating Funds	120,637,945	123,313,948
Education-Capital Improvements	2,050,061	1,503,488
Debt	8,538,143	7,956,961
County Capital Improvements	15,085,510	7,353,040
Total Expenditures	<u>\$ 210,860,911</u>	<u>\$ 204,378,752</u>
Transfers to Other Funds	\$ 67,717,794	\$ 63,915,294
Fund Balances and Reserves	42,316,460	40,115,023
Total Uses	<u>\$ 320,895,165</u>	<u>\$ 308,409,069</u>

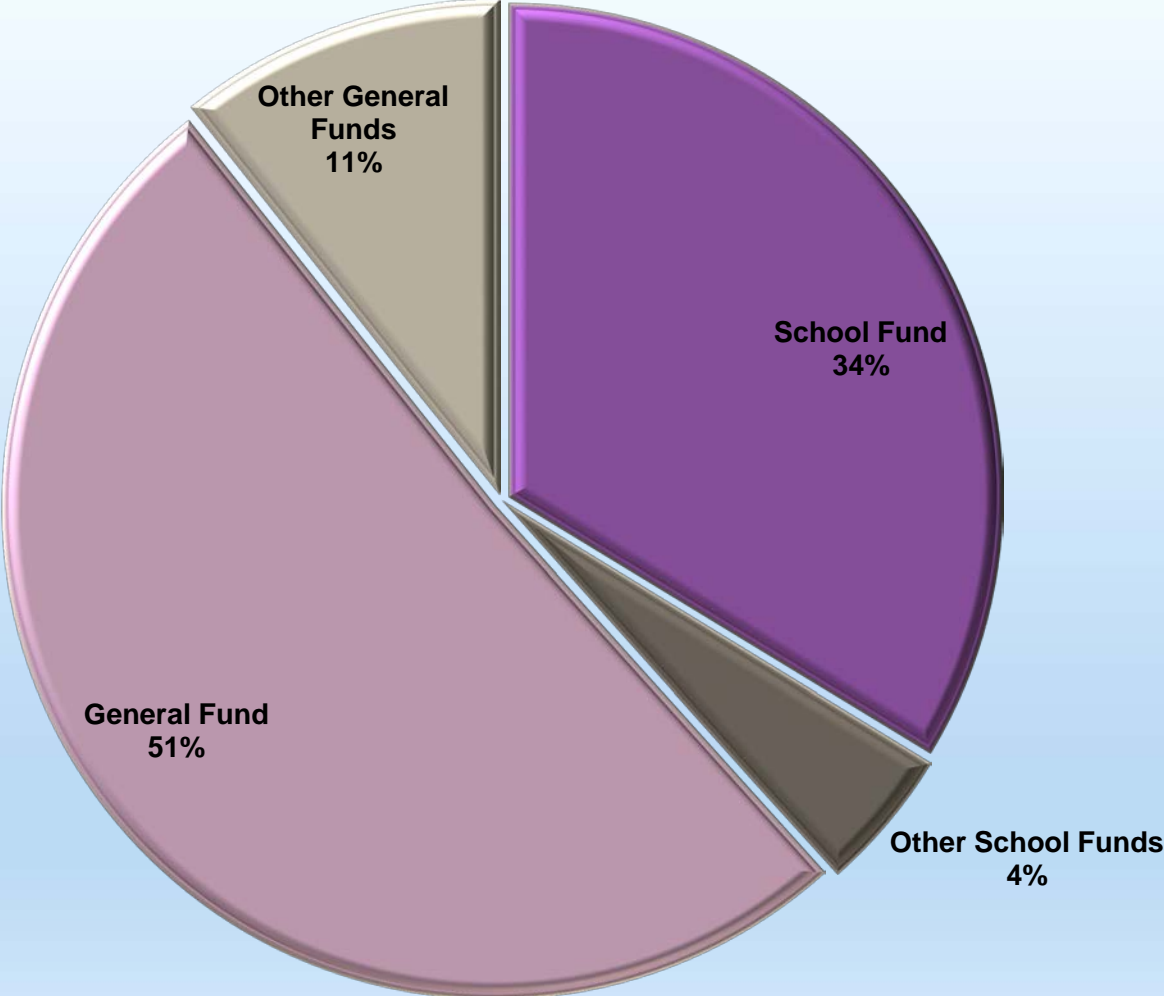
Tax rates:	Current	Proposed
Real Estate	\$ 0.63	\$ 0.63
Personal Property-auto and motorcycle	\$ 2.50	\$ 2.50
Personal Property-business, large trucks and trailers, machinery & tools	\$ 2.00	\$ 2.00
Personal Property-campers, boats, boat trailers, horse trailers, airplanes, trailers	\$ 2.50	\$ 2.50

Timothy K. Fitzgerald, Clerk
Board of Supervisors

2020-21 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2019-20 REVISED	2020-21 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	66,552,145	68,145,164	1,593,019
43- SCHOOL CAFETERIA FUND	4,509,472	4,448,750	(60,722)
44- SCHOOL CAP. IMP. FUND	1,297,534	27,207	(1,270,327)
47- SCHOOL HEAD START FUND	3,572,525	3,110,565	(461,960)
48- GOVERNOR'S SCHOOL FUND	1,691,818	1,797,776	105,958
TOTAL SCHOOL SOURCES	77,623,494	77,529,462	(94,032)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	102,761,273	103,036,660	275,387
12- FIRE REVOLVING LOAN FUND	344,547	308,600	(35,947)
13- ASSET FORFEITURE FUND	21,600	12,300	(9,300)
14- ECONOMIC DEVELOPMENT FUND	820,000	470,000	(350,000)
15- REVENUE RECOVERY FUND	1,630,700	1,660,900	30,200
23- VIRGINIA PUBLIC ASSISTANCE	12,340,938	12,381,807	40,869
24- COMPREHENSIVE SERVICES FUND	3,683,000	3,683,000	0
45- DEBT FUND	38,600	38,600	0
70- COUNTY CAP. IMP. FUND	4,899,392	3,055,986	(1,843,406)
TOTAL GENERAL GOVERNMENT	126,540,050	124,647,853	(1,892,197)
TOTAL SOURCES	204,163,544	202,177,315	(1,986,229)
TRANSFERS FROM OTHER FUNDS	67,717,794	63,915,294	(3,802,500)
FUND BALANCES & RESERVES	49,013,827	42,316,460	(6,697,367)
GRAND TOTAL-ALL FUNDS	320,895,165	308,409,069	(12,486,096)

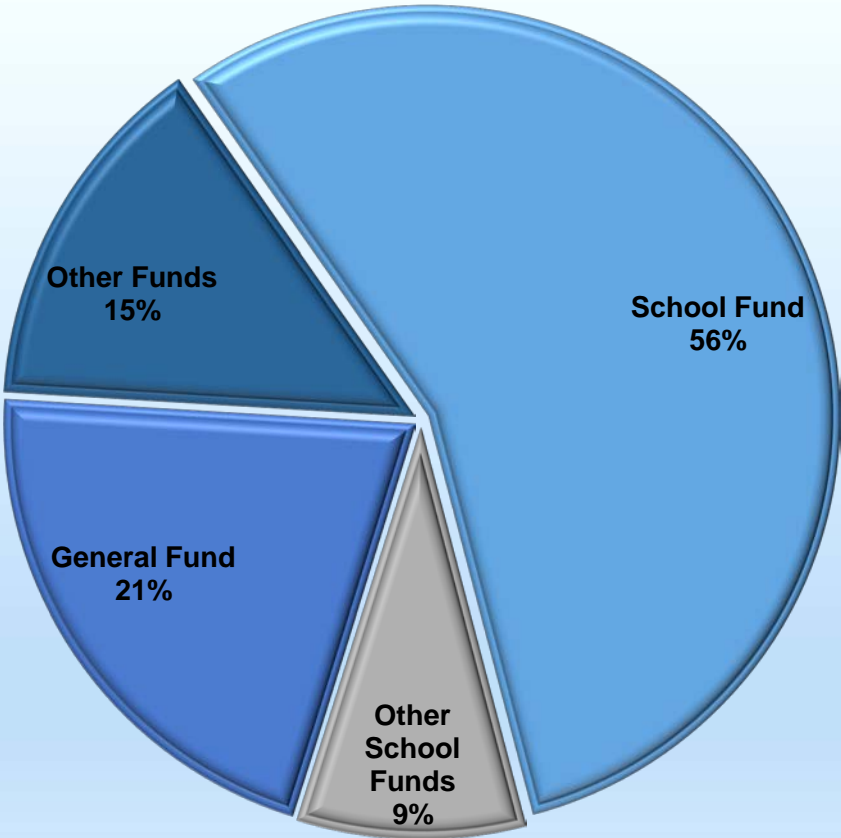
2020-21 Budget Revenues



2020-21 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2019-20 REVISED	2020-21 ADOPTED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	110,749,908	113,689,497	2,939,589
43- SCHOOL CAFETERIA FUND	4,623,694	4,716,110	92,416
44- SCHOOL CAP. IMP. FUND	2,050,061	1,503,488	(546,573)
45- DEBT FUND	7,806,707	7,227,418	(579,289)
47- SCHOOL HEAD START FUND	3,572,525	3,110,565	(461,960)
48- GOVERNOR'S SCHOOL FUND	1,691,818	1,797,776	105,958
TOTAL SCHOOL USES	130,494,713	132,044,854	1,550,141
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	43,096,893	43,070,269	(26,624)
12- FIRE REVOLVING LOAN FUND	605,000	605,000	0
13- ASSET FORFEITURE FUND	49,100	48,000	(1,100)
14- ECONOMIC DEVELOPMENT FUND	820,000	470,000	(350,000)
15- REVENUE RECOVERY FUND	644,323	592,255	(52,068)
23- VIRGINIA PUBLIC ASSISTANCE FUND	13,583,936	13,715,791	131,855
24- COMPREHENSIVE SERVICES FUND	5,750,000	5,750,000	0
45- DEBT FUND	731,436	729,543	(1,893)
70- COUNTY CAP. IMP. FUND	15,085,510	7,353,040	(7,732,470)
TOTAL GENERAL GOVERNMENT	80,366,198	72,333,898	(8,032,300)
TOTAL USES	210,860,911	204,378,752	(6,482,159)
TRANSFERS TO OTHER FUNDS	67,717,794	63,915,294	(3,802,500)
FUND BALANCES & RESERVES	42,316,460	40,115,023	(2,201,437)
GRAND-TOTAL ALL FUNDS	320,895,165	308,409,069	(12,486,096)

2020-2021 Budget Expenditures



COUNTY OF AUGUSTA
ADVERTISED REVISED BUDGET

2019-2020

FUND	BALANCE 7/1/2019	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2020
GENERAL OPERATING FUND	10,927,444	102,761,273	1,221,377	114,910,094	43,096,893	65,313,201	6,500,000
FIRE REVOLVING LOAN FUND	3,006,588	344,547	-	3,351,135	605,000	-	2,746,135
ASSET FORFEITURE FUND	74,812	21,600	-	96,412	49,100	-	47,312
ECONOMIC DEVELOPMENT FUND	-	820,000	-	820,000	820,000	-	-
REVENUE RECOVERY FUND	920,839	1,630,700	160,000	2,711,539	644,323	1,146,377	920,839
VIRGINIA PUBLIC ASSISTANCE	6,458	12,340,938	1,242,998	13,590,394	13,583,936	-	6,458
CSA	-	3,683,000	2,067,000	5,750,000	5,750,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,000	66,552,145	44,197,758	110,752,903	110,749,908	-	2,995
SCHOOL CAFETERIA FUND	2,254,352	4,509,472	-	6,763,824	4,623,694	-	2,140,130
SCHOOL CAPITAL IMPROVEMENT	215,312	1,297,534	1,080,000	2,592,846	2,050,061	-	542,785
DEBT FUND	-	38,600	8,499,543	8,538,143	8,538,143	-	-
HEAD START FUND	14,616	3,572,525	-	3,587,141	3,572,525	-	14,616
GOVERNOR'S SCHOOL FUND	459,504	1,691,818	-	2,151,322	1,691,818	-	459,504
COUNTY CAPITAL IMPROVEMENT	31,130,903	4,899,392	9,249,118	45,279,413	15,085,510	1,258,216	28,935,687
TOTALS	49,013,827	204,163,544	67,717,794	320,895,165	210,860,911	67,717,794	42,316,460
							<u>42,316,460</u>

Typical Augusta County Household

Typical Assessed Value

\$195,995 \$1,234.77 Real Estate Taxes

(At advertised tax rate of 63 cents)

School Operating
\$575.09 (46.57%)

General Government
\$472.04 (38.23%)

School Debt
\$89.09
(7.22%)

County Capital Improvements
\$54.69
(4.43%)

Social Services
\$35.33
(2.86%)

County Debt
\$8.52
(0.69%)



AUGUSTA COUNTY, VIRGINIA

ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2021

Real Estate (Net of Land Use Value)	\$7,613,021,173
Mobile Homes	\$31,747,180
Personal Property	\$628,852,956
(Vehicles, Motorcycles, Campers, Boats, Boat Trailers, Horse Trailers, Airplanes, Trailers)	
Personal Property – Business Personal Property.....	\$128,382,510
(Large trucks and trailers)	
Machinery & Tools	\$233,760,070
Public Service Corporations	
Real Estate	\$451,481,450
Personal Property	<u>\$1,123,370</u>
	<u>\$452,604,820</u>
TOTAL ESTIMATED ASSESSED VALUATIONS	<u>\$9,088,368,709</u>

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
18-20	0.63	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. 0.63 Real Estate	2.00
20-21 Advertised	0.63	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. 0.63 Real Estate	2.00

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