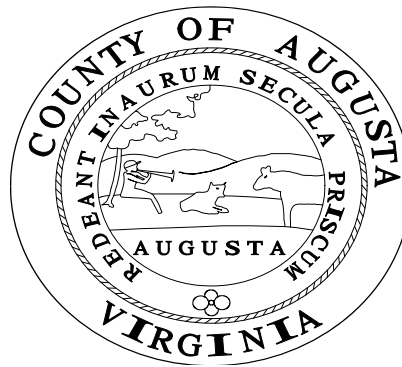


COUNTY OF AUGUSTA, VIRGINIA 2014-2015 BUDGET



DAVID A. KARAFFA, BEVERLEY MANOR

LARRY J. WILLS, MIDDLE RIVER

MARSHALL W. PATTIE, NORTH RIVER

TRACY C. PYLES, JR., PASTURES

MICHAEL L. SHULL, RIVERHEADS

CAROLYN S. BRAGG, SOUTH RIVER

JEFFREY A. MOORE, 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.

Table of Contents

Introduction

About Augusta County.....5

Organizational Chart.....6

County Administrator’s Transmittal Letter.....7

Total Revenues12

Revised Budget-General Fund Expenditures17

Total Expenditures.....18

Budget Process22

Budget Calendar23

Basis of Accounting.....24

Fund Structure26

Basis of Budgeting27

Fund Balances.....28

Revenue Analysis32

Financial Management Tools and Long Range Planning Documents37

Revenue and Expenditure Summaries (Total and by Fund)39

General Government Administration55

Board of Supervisors.....56

County Administrator58

Personnel.....61

County Attorney63

Commissioner of the Revenue.....66

Reassessment68

Treasurer69

Finance72

Information Technology75

Board of Elections.....78

Judicial Administration.....80

Circuit Court.....81

General District Court.....82

Magistrate84

Clerk of the Circuit Court.....85

Commonwealth Attorney89

Public Safety91

Sheriff92

Emergency Communications Center95

Fire-Rescue98

Juvenile and Domestic Relations Court101

Court Services.....103

Juvenile and Probation105

Animal Control.....106

Public Works.....108

Maintenance.....109

Health & Public Assistance112

Health Department.....113

Tax Relief for the Elderly.....	115
Cultural.....	116
Parks and Recreation.....	117
Library.....	119
Community Development	122
Community Development	123
Tourism and Economic Development.....	126
Environmental Management System	128
Extension Office.....	131
County Farm	134
Non-departmental & Contingencies	135
Non-Departmental and Transfers.....	136
Other Funds	138
Fire Revolving Loan Fund.....	139
Asset Forfeiture Fund	140
Economic Development Fund.....	141
Revenue Recovery Fund	142
Virginia Public Assistance	143
Comprehensive Services Act.....	147
School Operating Fund	148
School Cafeteria Fund.....	149
School Capital Improvement Fund	150
Debt Fund	151
Head Start Fund.....	152
Governor’s School Fund.....	153
County Capital Improvement Fund	154
Appendices:	
Appendix A: Full Time Personnel Complement	155
Appendix B: Tax Rates & Assessed Values.....	157
Appendix C: Public Hearing Advertisement and Board Approvals	160
Appendix D: Adoption Resolutions.....	165
Appendix E: Budget Detail	176
Expenditures.....	177
Revenues	233
Appendix F: Glossary of Terms	256
Appendix G: Financial Policies	258
Appendix H: Capital Projects Detail.....	267

About Augusta County

History:

The County of Augusta was formed in 1738 and named for Augusta, Princess of Wales and the mother of King George, III. The original western boundary of the County was the western edge of Virginia, which at that time was the Mississippi River. The present boundaries of the County were set in 1790.

Location:

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

Government:

The County of Augusta is a political subdivision of the Commonwealth of Virginia administered by a seven member board elected by magisterial district for four year staggered terms. The Board of Supervisors elects one of its own to serve as Chairman and selects a County Administrator to oversee the general administration of the County of Augusta.

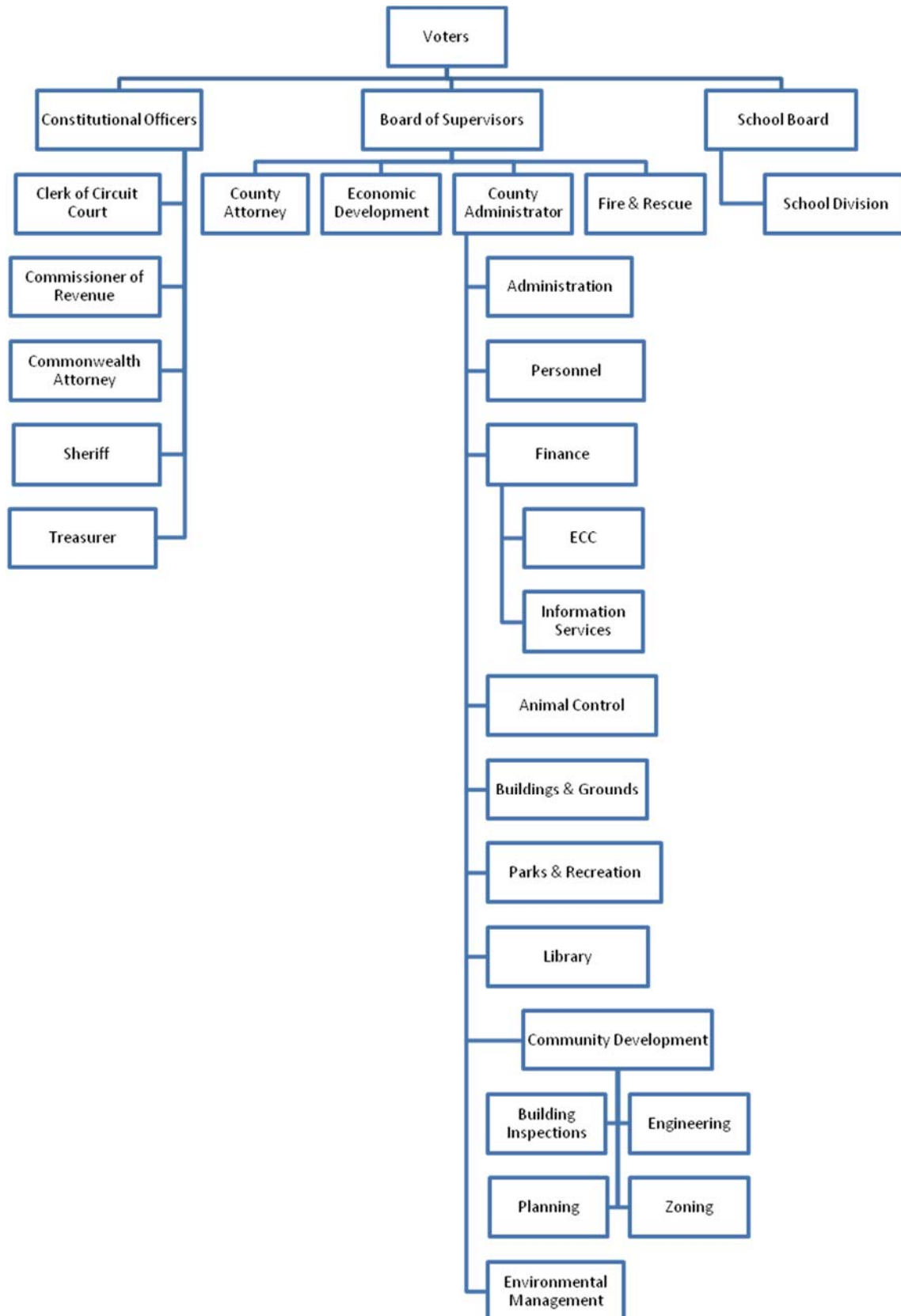
Economy:

Although primarily a rural county, Augusta County's 2012 population was 73,658. Augusta County enjoys a diversified economy, with manufacturing accounting for approximately 21% of the jobs in the County. Agriculture accounts for less than 1% of the jobs in the County, but 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 agri-tourism business. Manufacturing employs approximately 5,250 of 37,000 plus workers in the County's labor force and make-up approximately 3.5% of the total local property taxes. The unemployment rate for the County in 2013 is 5.3%. This rate is in line with the 2012 rate of 5.7%. The county's rate remains lower than that of the State's unemployment rate of 5.9% and compares favorably to the national unemployment rate of 7.8%.

Taxes:

In fiscal year 2013, the County's local revenues saw an approximate 6% increase over the previous fiscal year. However, a large portion of this increase is related to an increase in property tax rates. Local taxes continue to recover from the economic crises in 2009. Total local taxes are within 4% of its peak in 2008. Of those local taxes, sales tax saw the largest increase over the prior fiscal year at a 6% increase. Lodging and meals taxes continue to see slight improvements over the previous fiscal years. These local revenues continue to show increases in consumer spending and are consistent with the slow recovery from the 2009 financial crisis. Total taxable sales for the County increased by approximately 2.5% from 2012. Property tax assessments saw only a slight growth as real estate growth continues to be slow and values for personal property taxes increased slightly due to the growth in new car sales. Interest revenue still remains significantly low for the County and total revenues from interest decreased 24% from fiscal year 2012. It is not probable that interest rates will increase in the near future as the federal government will continue to keep interest rates low to encourage positive economic activity.

Organizational Chart



March 24, 2014

M E M O R A N D U M

TO: BOARD OF SUPERVISORS

FROM: Patrick J. Coffield, County Administrator

SUBJECT: **FISCAL YEAR 2014-15 OPERATING BUDGET**

It is my pleasure and honor to submit to you the Fiscal Year 2014-15 balanced budget. This budget has been prepared in accordance with Section 15.2-2503 of the Code of Virginia, as amended.

The U. S. economy and, in particular, the Commonwealth of Virginia’s, continues to impact our local economy. For calendar year 2013, we had 728 building permits issued valued at \$93,922,637.

	2009	2010	2011	2012	2013
New Const.	\$37,569,090	\$42,674,222	\$35,522,048	\$29,067,242	\$75,334,117
Alter/Repair	<u>18,129,751</u>	<u>18,885,079</u>	<u>61,968,271</u>	<u>11,887,823</u>	<u>18,588,520</u>
Total	\$55,698,841	\$61,559,301	\$97,490,319	\$40,955,065	\$93,922,637

Building Permits have been like a roller coaster . . . we issued permits for 147 new single family units and 44 multi-family units in 2013. As you are aware, we are seeing the Board’s Economic Development efforts “return” a dividend which should lead to new job creations and increased Real Estate and Machinery and Tool Tax receipts.

On the positive side, for Fiscal Year 2014-15, the Director of Finance and I project an increase in “growth” from new construction/revenues totaling \$1,987,067.

To fulfill the Board’s directive for staff to balance the budget based on current revenues, I have cut \$2.7 million from Agency requests. Our budget strategy has included:

- Sharing of staff by agencies
- Extending mileage of County vehicles prior to replacement
- Continued freezing of positions and use of existing and part-time employees to perform reassigned duties
- Utilizing e-government processes

BUDGET EXPENDITURE DETAILS

The budget, as presented, is balanced with anticipated expenditures covered by estimated revenues. The Board requested that I provide an explanation of primary expenditure increases as well as list what could be considered in the event additional new revenues were identified.

Budget Increases:

1. COL/Merit Increase
2. Employee Fringe Benefit increases

Supplemental Budget Proposal(s)

1. Frozen Positions (26.5)
2. Funding of CIP/Depreciation Account shortfalls
3. Sheriff's Department Supplemental Requests
4. Fire and Rescue Supplemental Requests
5. School Board Supplemental Requests
6. Other "Agencies" Supplemental Requests

Human Resources/Personnel – The County has traditionally paid 99% (all except \$5 a month/\$60 a year) of an employee's Health Insurance costs. The County funds the Point of Service (POS) "High Plan" while the School Board pays 100% of the employee's "Low Plan". The primary difference is the Low Plan has a higher deductible (70/30 vs. 80/20). Additionally, the County pays approximately 25% of the "employee's Dependent's coverage costs".

I would suggest that we maintain the status quo for FY14-15 to allow for the Affordable Health Care Act marketplace to settle. Eventually, I believe we should move to the "Low Plan" (like the Schools) and cap Dependent Care Coverage at 25%. Savings could be earmarked for establishing and funding Employee Health Savings Accounts. We are still pursuing with consortium members the feasibility of going "self-insured".

Also, included in the proposed budget is a recommended 3.0% COLA/Merit increase, effective January 1, 2014. (Budget impact 1.5% for half a year.) The merit component would be based on the Fall, 2014 evaluations.

Schools – The following is a “recap” of funding allocated by the Board of Supervisors for Schools:

School Base	\$32,995,128
FY12-13 TPP inc.	516,500
FY13-14 RE inc.	1,350,000
FY14-15 Growth	<u>993,533</u>
	\$35,855,161

Tourism – In 1992, the Board, when implementing the Meals Tax, indicated it would commit 10% of revenues for Tourism and Economic Development (moral obligation). Additionally, by State Code, one-half of the 4% lodging tax must be designated for Tourism. For Fiscal Year 2015, the revenue projection is:

Meals	10%	\$224,000
Lodging	50%	<u>235,000</u>
		\$459,000

Capital Improvements Program – A separate memorandum is provided highlighting the 2015-2019 CIP. The Board has dedicated the following revenue sources for Capital Improvements:

<u>General Operating</u>	<u>FY14-15</u>
Consumer Utility (1/3) (1993)	\$ 950,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	1,066,000
Meals Tax (90%) (1992/1998)	2,016,000
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	255,000
Lodging Taxes	10,000
Revenue Recovery	200,000
	- 400,000 (1)
	- 278,000 (2)
	- 751,750 (3)
	- 623,000 (4)
	- 834,913 (5)
	- 277,940 (6)
	<u>-7,256,250 (7)</u>
	\$1,878,147

(1) Reflects FY93-94 CIP reductions to offset operating budget needs.

(2) Reflects FY03-04 CIP reductions to offset operating budget needs.

(3) Reflects FY09-10 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) School Debt – Phases I, II, III, IV, V and VI.

BUDGET REVENUE DETAILS

The FY14-15 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 collected for each 1¢:

Real Estate	51¢ = \$697,000 (1¢)
TPP	\$2.50 = \$ 46,000 (1¢)
	\$1.90 = \$ 13,000 (1¢)

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.

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 Melissa Meyerhoeffer for their leadership, Jean Shrewsbury and her office for revenue projection assistance, Faith Souder and Rita Austin for their patience and willingness to run calculations and preparing drafts. Department Heads, Constitutional Officers, and the Superintendent of Schools have been most cooperative and understanding of the economic restraints placed on this budget.

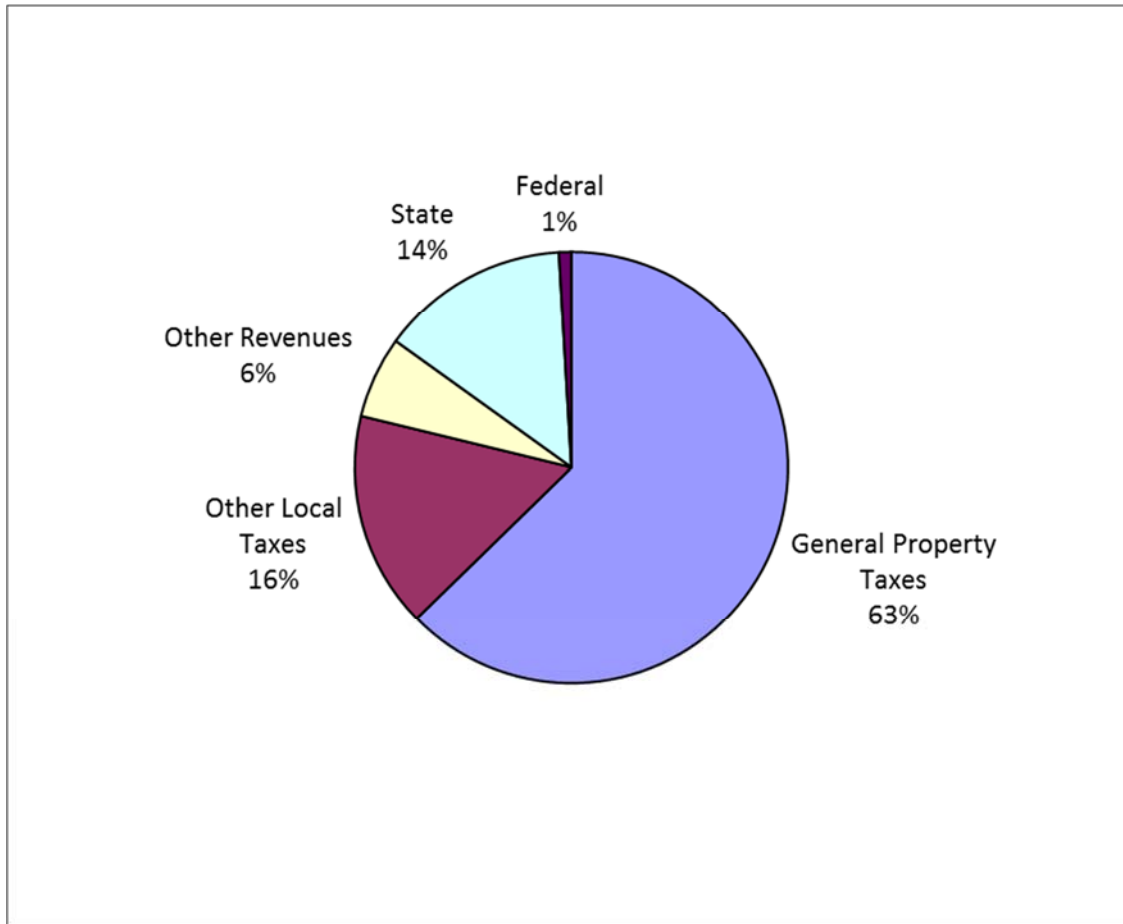
Total Revenues

The Fiscal Year 2014-2015 total revenues are shown below. Major sources include property taxes, local taxes and funds from the Commonwealth of Virginia. Overall, this budget represents a 3% increase over FY2013-2014 adopted budget.

**Augusta County
Fiscal Year 2014-2015
General Fund**

General Property Taxes	\$ 53,455,000	61.1%
Other Local Taxes	\$ 13,762,000	16.8%
Permits, Priv. Fees, Reg. Licenses	\$ 572,600	0.7%
Fines & Forfeitures	\$ 216,300	0.3%
Use of Money and Property	\$ 541,000	0.6%
Charges for Services	\$ 2,250,100	2.8%
Miscellaneous	\$ 5,000	0.0%
Recovered Costs	\$ 154,610	0.2%
State	\$ 12,063,960	14.7%
Federal	\$ 786,220	1.0%
Non-Revenue Receipts	\$ 1,483,000	1.8%
Fund Balance	\$ 0	0.0%
Total	\$ 85,289,790	100%

(This space left blank intentionally.)



Real Estate

Real Estate taxes are projected to increase by 1%, and constitute 46% of the County’s General Fund revenues for FY2014-2015. The overall value of real property in the County (excluding public service corporations) totaled \$6.9 billion as of January 1, 2014. Real estate values are the result of the reassessment completed in 2013. The budget is based on a real estate tax of \$0.56 per \$100 of assessed value.

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 2013, the assessed value of personal property for vehicles in the County totaled \$462 million. The Fiscal Year 2014 estimate of this revenue is based on a 1% 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 slowly 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, 2013, the assessed value of business personal property in the County totaled \$134 million. The Fiscal Year 2014 estimate of this revenue is based on a flat value of assessed property and a tax rate of \$1.90 per \$100 of assessed value. The estimate assumes that the assessed value of personal property will grow at 1% in the

current fiscal year. Machinery and tools tax is also expected to remain flat, with a value of \$175 million. Machinery and tools is also taxed at a rate of \$1.90 per \$100 of assessed value.

Local Sales Tax

This revenue is projected to increase 5% in FY2013-2014 which is an increase of \$250,000 compared to the budget for FY2013-2014. This is mainly due to the slow rebounding of the economy.

Business License (BPOL) Tax

Business, Professional and Occupational License, also known as BPOL, is a tax levied on the gross receipts of persons and companies who are engaged in business in Augusta County. The recommended Fiscal Year 2014-2015 budget reflects estimated collections of \$3.2 million, which accounts for approximately 4% of local revenues.

Meals Tax

The County imposes a 4% tax on food and beverages prepared for public consumption at food establishments throughout the County. The recommended Fiscal Year 2013-2015 budget reflects estimated collections of \$2,240,000 which accounts for approximately 3% of general fund revenues.

State Revenues

Approximately 14.1% 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 \$7.4 million or 9% 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, 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 remain stable compared to FY2013-2014.
- **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 \$475,640 or 0.6% of revenue from general fund sources. This category remains flat compared to FY2013-2014.
- **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 \$4.2 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. This category shows a slight increase for FY2014-2015.

Federal Revenues – Federal revenues will provide \$786,220 or 1% of the \$85.3 million FY2014-2015 general fund operating budget. This represents a 44% decrease over FY2013-2014 original budget. This is mainly due to the expiration of a two year Homeland Security Grant (SAFER) for funding twenty-one fire fighter positions.

Other Funds

Fire Revolving Loan Fund – This fund represents the funding from Virginia Department of Fire Programs Aid to Localities Entitlement program. This revenue is estimated at \$218,000, which is a 7% increase from FY2013-2014. 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, and are estimated at \$163,000 in FY15. The fund is also available to local fire departments to purchase turnout gear.

Asset Forfeiture Fund – This fund reflects asset seizures related to drug arrests and is budgeted at \$10,000. 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. Interest revenue of \$1,000 is included as a revenue in the Fund.

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 \$71,000 which represents payments from the County to the EDA for tax increment financing rebates.

Revenue Recovery Fund – This fund represents revenue received from ambulance transport services. The budget is \$1.28 million which is a 1% increase from FY2013-2014. The general fund will benefit from additional revenue recovery funds of \$112,000 in FY2014-2015 to assist in offsetting costs of career staff at the rescue agencies. This funding has been set aside in there recommended budget as a contingency for funding the SAFER grant employees after the grant has expired. 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 approximately one quarter of revenue that is to be paid to the rescue agencies and County.

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 2013-2014 revised budget totals \$32.9 million in general fund expenditures, excluding transfers. This represents an increase of 0% or \$44,581 compared to adopted FY2013-2014 budget. The chart below outlines the major expenditure categories:

Adopted budget	\$	32,825,891
Increases:		
Conservation of escrows		331,884
Decreases:		
Operations adjustments		(287,303)
Revised Budget	\$	32,870,472

General Government

Conservation of Escrow (Savings) 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 decrease the balance of reserves used in FY14. This allows for the FY15 budget to continue to utilize the escrow balances, as they will not be depleted as quickly.

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 \$287,303 in the revised budget.

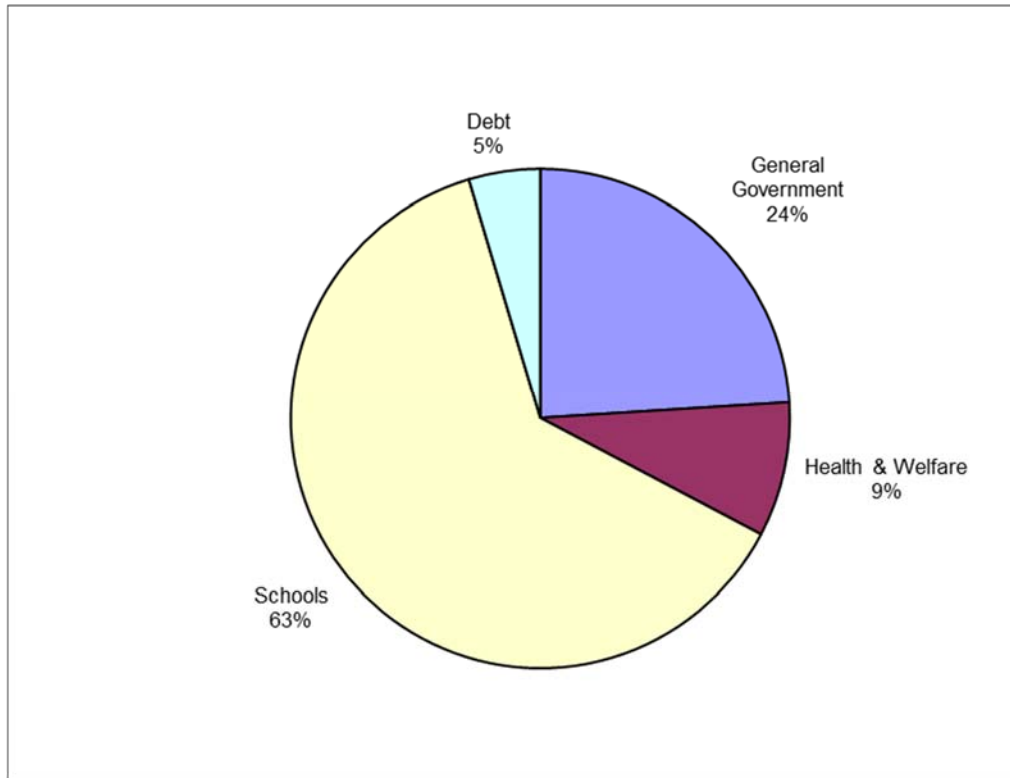
Total Expenditures

Fiscal Year 2014-2015 budget totals \$172.4 million, including \$108 million for School and School Related expenditures and \$64.4 million for all other operations. This represents an increase of 1% compared to adopted FY2013-2014 budget. The chart below outlines the major expenditure categories:

Augusta County		
Fiscal Year 2014-2015		
Adopted Expenditures- All Funds		
General Government	\$ 34,140,367	19.8%
Fire Revolving Loan	\$ 405,000	0.2%
Asset Forfeiture	\$ 33,685	0.0%
Industrial Development	\$ 71,000	0.1%
Revenue Recovery	\$ 584,100	0.3%
Social Services	\$ 11,537,670	6.7%
Comprehensive Services	\$ 3,500,000	2.0%
County Capital Improvement	\$ 6,136,624	3.6%
School Operating	\$ 98,917,417	57.4%
School Cafeteria	\$ 4,590,622	2.7%
School Capital Improvement	\$ 1,000,000	0.6%
Debt Fund	\$ 7,982,828	4.6%
School Head Start	\$ 2,070,961	1.2%
Governor's School	\$ 1,420,432	0.8%
Total	\$ 172,390,706	100%

The General Government contributes \$38.5 million for School operations and \$1 million to the School Capital Improvement Fund to support the current technology initiative.

(This space left blank intentionally.)



General Government

Employee Compensation – The FY2014-2015 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 19.5% increase in health insurance rates. The County continued to pay 99% of single coverage premiums, 78% of Spouse, and 73% for family coverage. The Consortium favorably procured health insurance rates for the 2014 calendar year, but claims experience caused the County’s rates to increase. The projection above is a worst case scenario based on consultant advice.

New Positions – The FY2014-2015 budget added three (3) Sheriff’s deputies, a Fire & Rescue training position and four (4) firefighters.

Overall Government Spending – The County Administration maintains a spending freeze on discretionary items during FY2014-2015 and will continue until the economy begins to recover. In addition a majority of the budget requests reflect actual historical spending and non-discretionary needs only. Travel remains restricted and mainly for required certifications, continuing education and necessary training.

General Government Administration

The General Government Administration as a whole remained flat with an increase of 0% or \$6,856. This change is due to the completion of the 2014 Reassessment for real property offset by the reinstatement of a frozen IT position, reallocation of Environmental Systems Manager duties to Administration and the addition of part-time in the Human Resources office.

Judicial Administration

Judicial Administration increased 6% or \$105,825. This change is due to the reinstatement of a frozen Circuit Clerk position, increase in expenditures related to a new revenue stream in the Circuit Clerk's office and the appointment of a new judge in the General District Court.

Public Safety

Sheriff – The Sheriff's budget shows an increase in budget from FY14 to FY15 due in part to the reinstatement of four deputy positions that were previously frozen. Corresponding equipment was also budgeted.

Fire & Rescue – This budget continues to address the need of improving the quality of life in Augusta County. A key component and one of our greatest assets in the County for many years has been our volunteer fire and rescue workers. The Career budget increased 28% or \$1,229,355 due to the addition of 4 firefighter positions and the transfer of SAFER grant positions to the career budget in October 2014. SAFER budget decreased accordingly. Fire Training budget increased by 33% due to the reinstatement of the frozen Training Specialist position.

Public Works

Public Works, as a whole, had change of 4% or \$132,825. This is due to the addition of caretakers at County container sites and the reinstatement of a frozen maintenance position.

Cultural

Cultural budget as a whole increased by 3% or \$85,575, which is attributable, in part, to increases in maintenance expenditures.

Community Development

Community Development budget as a whole decreased by 1% or \$21,585. Changes are reflective, in part, of the addition of a MS4 position in the spring of 2015 offset by a vacant Associate Planner position.

Health and Public Assistance

Overall budget for Social Services increased by 4% or \$413,920. Administrative increases are related to fringe benefits. Increases in Public Assistance are related to foster care and adoption subsidy payments. Comprehensive Services Act reflects an increase of 6% or \$200,000 as the number of cases and costs have increased in the past year.

Debt Service

The total Debt Service budget totals \$7.9 million, which reflects a decrease of 8% or \$721,633 over the prior fiscal year original budget. The County retired debt on two school issues in FY14.

Schools

The combined County contribution to the Augusta County Public Schools totals \$38.5 million. This represents an increase of 7% compared to the prior year. The budget continued pay scale restructure and included substantial increases in health insurance and retirement costs, and regional program participation. Funding is also provided from the County Capital Improvements Fund for continuation of School Board technology initiatives.

Capital Projects

The Fiscal Year 2014-2015 budget includes funding in the amount of \$8,573,521 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. FY15 will see the completion of two large capital projects: Rt. 636 and Greenville Sewer construction.

The adopted budget does not include capital projects previously approved by the Board of Supervisors and currently in progress.

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, Comprehensive 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. The County also invites public input through a budget survey available on-line beginning in February.

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 department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts between general government departments; however, the School Board is authorized to transfer budgeted amounts within the school system's categories.

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

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 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

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. The general fund includes the activities of the Fire Revolving Loan, Asset Forfeiture, Revenue Recovery, Economic Development, and Central Stores 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 Comprehensive Services Act Fund.

Debt Service Fund:

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

Capital Project Fund:

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

School Capital Projects Fund:

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

(This section left blank intentionally.)

Fund Structure

County Fund	Fund Type	Departments
General Government	General Operating Fund	General Government Administration Judicial Administration Public Safety Public Works Health & Public Assistance Recreation & Library 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
Comprehensive 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.

Fund Balances

See attached:

1. FY2014-2015 Adopted Budget
2. FY2013-2014 Revised Budget
3. FY2013-2014 Original Budget

COUNTY OF AUGUSTA

ADOPTED BUDGET

2014-2015

FUND	BALANCE 7/1/2014	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2015
GENERAL OPERATING FUND	6,500,000	83,806,790	1,483,000	91,789,790	34,140,367	51,149,423	6,500,000
FIRE REVOLVING LOAN FUND	1,833,311	381,000	-	2,214,311	405,000	-	1,809,311
DRUG ENFORCEMENT FUND	29,898	11,000	-	40,898	33,685	-	7,213
ECONOMIC DEVELOPMENT FUND	-	71,000	-	71,000	71,000	-	-
REVENUE RECOVERY FUND	445,992	1,121,300	160,000	1,727,292	584,100	672,000	471,192
VIRGINIA PUBLIC ASSISTANCE	4,300	10,554,006	983,664	11,541,970	11,537,670	-	4,300
CSA	-	2,275,000	1,225,000	3,500,000	3,500,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,000	60,371,835	38,545,582	98,920,417	98,917,417	-	3,000
SCHOOL CAFETERIA FUND	1,483,752	4,590,622	-	6,074,374	4,590,622	-	1,483,752
SCHOOL CAPITAL IMPROVEMENT**	246,205	13,506	1,000,000	1,259,711	1,000,000	-	259,711
DEBT FUND	-	70,522	7,912,306	7,982,828	7,982,828	-	-
HEAD START FUND	(16)	2,070,961	-	2,070,945	2,070,961	-	(16)
GOVERNOR'S SCHOOL FUND	177,525	1,420,432	-	1,597,957	1,420,432	-	177,525
COUNTY CAPITAL IMPROVEMENT	25,628,253	1,852,856	2,948,768	30,429,877	6,136,624	2,436,897	21,856,356
TOTALS	36,352,220	168,610,830	54,258,320	259,221,370	172,390,706	54,258,320	32,572,344

**Note: Additional School Funding for FY2015-17

COUNTY CAPITAL ACCT-NON REOCCURRING (moved to Sch Cap. Improvement Fund)

1,000,000 per year

32,572,344

COUNTY OF AUGUSTA

REVISED BUDGET

2013-2014

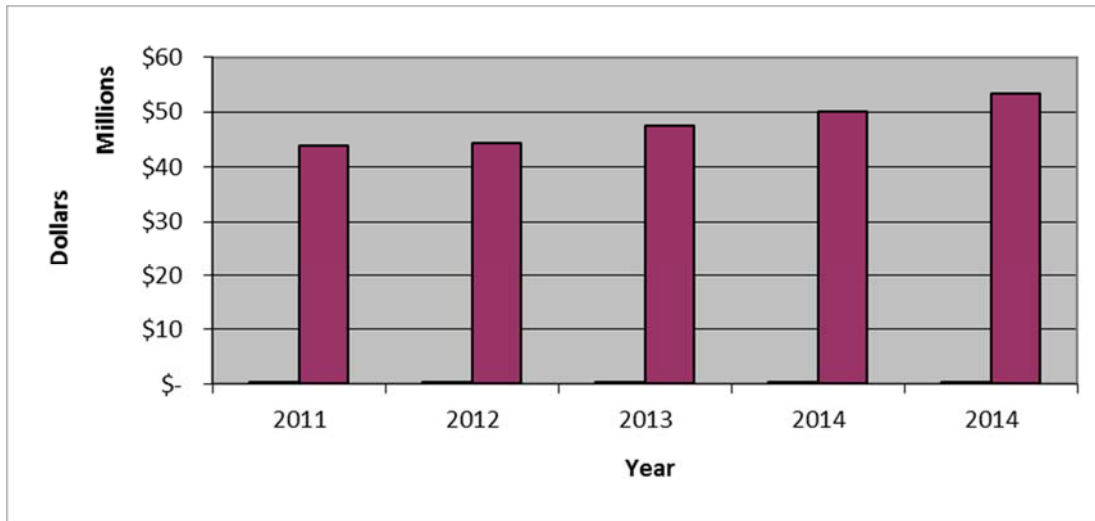
FUND	BALANCE 7/1/2013	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2014
GENERAL OPERATING FUND	7,423,488	82,656,420	811,509	90,891,417	32,870,472	51,520,945	6,500,000
FIRE REVOLVING LOAN FUND	1,857,611	380,700	-	2,238,311	405,000	-	1,833,311
DRUG ENFORCEMENT FUND	116,968	77,000	-	193,968	164,070	-	29,898
ECONOMIC DEVELOPMENT FUND	-	112,000	-	112,000	112,000	-	-
REVENUE RECOVERY FUND	319,707	1,161,300	160,000	1,641,007	595,015	600,000	445,992
VIRGINIA PUBLIC ASSISTANCE	4,300	10,293,906	947,181	11,245,387	11,241,087	-	4,300
CSA	-	2,275,000	1,225,000	3,500,000	3,500,000	-	-
SCHOOL OPERATING FUND-GROWTH COUNTY CAPITAL ACCT-REOCCURRING	3,000	57,778,305	34,861,628 1,296,421	93,939,354	93,936,354	-	3,000
SCHOOL CAFETERIA FUND	1,483,752	4,310,005	-	5,793,757	4,310,005	-	1,483,752
SCHOOL CAPITAL IMPROVEMENT	1,507,711	79,513	-	1,587,224	1,341,019	-	246,205
DEBT FUND	-	-	8,548,004	8,548,004	8,548,004	-	-
HEAD START FUND	(16)	2,100,457	-	2,100,441	2,100,457	-	(16)
GOVERNOR'S SCHOOL FUND	210,525	1,315,628	-	1,526,153	1,348,628	-	177,525
COUNTY CAPITAL IMPROVEMENT	30,321,027	9,653,295	5,720,127	45,694,449	18,617,271	1,448,925	25,628,253
TOTALS	43,248,073	172,193,529	53,569,870	269,011,472	179,089,382	53,569,870	36,352,220
							<u><u>36,352,220</u></u>

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 \$43.9 million in fiscal year ending 2011 to an estimated \$53.5 million budgeted for fiscal year 2014-2015. The personal property tax rate for vehicles increased by \$.25 in FY13 and the real estate tax rate increased by \$.03 in 2014 and \$.05 in 2015; both contributing to the growth in property tax revenues.

(This section left blank intentionally.)

Local Revenue

The Fiscal Year 2014-2015 General Fund revenue budget is estimated at \$85.3 million of which, local revenues total \$71 million; state and federal revenues along with non-reserve receipts total \$14.3 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	2012-2013 Actual Revenue	2013-2014 Revised Budget	2014-2015 Adopted Budget
Real Estate Tax	\$ 34,149,000	\$ 37,864,000	\$ 39,776,000
% of Total Tax	53%	55%	56%
Personal Property Tax	12,575,000	13,131,000	13,079,000
% of Total Tax	19%	19%	18%
Local Sales Tax	4,750,000	4,850,000	4,950,000
% of Total Tax	7%	7%	7%
Business License Tax	3,183,000	3,200,000	3,200,000
% of Total Tax	5%	5%	5%
Other Local Revenues	9,863,000	10,087,000	9,952,000
% of Total Local	15%	15%	14%
Total Local Revenues	\$ 64,520,000	\$ 69,132,000	\$ 70,957,000
% of Total Local	100%	100%	100%

The explanations that follow provide a brief description of each major local revenue source in the Fiscal Year 2014-2015 budget.

A. Real Estate

The County's rate to tax homes, land and mobile homes is \$0.56 per \$100 of assessed value. This represents a \$0.05 increase from the previous fiscal year. Real estate taxes are estimated to constitute 56% of local revenues for the upcoming fiscal year.

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

Year	Assessed Value
2013	\$ 6,749,775,000
2012	\$ 6,682,945,000
2011	\$ 6,628,778,000
2010	\$ 6,563,247,000
2009	\$ 6,512,046,000

B. 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 grew from \$544 million in 2010 to \$602 million budget for 2015, which represents a 10.7% increase. The chart below denotes assessed values for the most recent five years.

\$2.50 PP		\$1.90 PP	
Year	Assessed Value	Year	Assessed Value
2014-estimated	\$ 467,069,000	2014-estimated	\$ 135,155,000
2013	\$ 462,445,000	2013	\$ 133,817,000
2012	\$ 450,099,000	2012	\$ 128,849,000
2011	\$ 434,587,980	2011	\$ 121,893,010
2010	\$ 419,933,650	2010	\$ 123,635,270

C. 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 7% of local revenues in Fiscal Year 2014-2015.

D. 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 2014-2015 budget reflects estimated collections of \$2,240,000 which accounts for approximately 2.6% of local revenues.

E. 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 2014-2015 budget reflects estimated collections of \$3.2 million, which accounts for approximately 5% of local revenues.

F. 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 2014-2015 revenues for selected sources.

Description	Estimated Revenue
Permits, Fees and License	\$ 572,600
Fines & Forfeitures	216,300
Use of Money and Property	541,000
Recovered Costs	154,610
Charges for Services	2,250,100
Miscellaneous	<u>5,000</u>
Total	\$ 3,739,610

State and Federal Revenues

The Fiscal year 2014-2015 budget includes State and Federal revenues in the amount of \$12.9 million which accounts for 15% of total General Fund revenues. State and Federal revenues are divided into three major categories:

Revenue Category	2012-2013 Actual	2013-2014 Revised	2014-2015 Adopted
State: Non-categorical Aid	\$ 7,373,000	\$ 7,310,000	\$ 7,360,000
State: Other Categorical Aid	4,134,000	4,673,000	4,704,000
Federal Aid	<u>1,635,000</u>	<u>1,536,000</u>	<u>786,000</u>
Total	\$ 13,143,000	\$ 13,519,000	\$ 12,850,000

School Funds

For Fiscal Year 2014-2015, the School Fund will receive \$1.7 million from local sources, \$38.5 million from the County, \$54.0 million from the Commonwealth of Virginia and \$4.6 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 2014-2015, the Commonwealth will provide SOQ funding totaling 64.55% and the County must provide 35.45%. State SOQ funding includes the following sources:

SOQ Programs	Level of State Funding
Basic Aid	\$ 29,356,501
Sales Tax	10,900,000
Textbooks	434,723
Vocational Education	1,238,469
Gifted Education	311,273
Special Education	966,933
Prevention, Intervention & Remediation	788,117
VRS Retirement	3,331,283
Social Security	1,622,593
Group Life	112,588
Other	4,976,399
Total State SOQ Funding	\$ 54,038,879

Cafeteria Sales

Meals are provided at all County schools. The Cafeteria Fund is self-supporting with Fiscal Year 2014-2015 revenues estimated at \$4,6 million. This represents a 6.4% increase over prior fiscal year.

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.

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

As of December 2012, the Board of Supervisors adopted multiple updates, additions and revisions to the County's financial policies. These are guidelines used to assist with day to day planning and transactions. (See Appendix F)

Debt

Outstanding Debt:

At the end of the fiscal year the County had the following outstanding debt:

		<u>2012</u>		<u>2013</u>
General obligation bonds	\$	65,729,609	\$	59,989,729
Revenue bonds		0		5,526,186
Premium on bond issue		2,673,095		3,272,483
Net OPEB obligation		907,000		1,077,000
Compensated absences		<u>1,471,925</u>		<u>1,479,678</u>
Total	\$	70,781,629	\$	71,345,076

Debt Service to Maturity as of June 30, 2013:

Year Ending June 30,	General Obligation Bonds	
	Principal	Interest
2014	\$ 5,856,371	\$ 2,640,773
2015	5,517,064	2,396,345
2016	5,574,234	2,143,672
2017	4,712,439	1,909,693
2018	4,771,266	1,700,044
2019-2023	20,248,663	5,731,477
2024-2028	15,900,298	1,977,799
2029-2033	2,907,800	263,865
2034	27,780	0
Total	\$ 65,515,915	\$ 18,763,668

Fiscal Year Changes

Interest reimbursement was adjusted downward by \$14,681 in FY13 due to the impact of Federal sequestration on the Schools 2011 Qualified School Construction Bond debt issue. Additional sequestration impact of \$24,300 were budgeted for FY14 and FY15.

In FY13, the County issued bonds through the Virginia Resources Authority for the Greenville Sewer and Rt. 636 Projects. Debt service payments were included in the 2014-2015 budget for the new debt issues.

Future General Obligation Debt

In Fiscal Year 2015, there are plans to issue debt to build a water tank in Mill Place Commerce Park. Up to \$2 million will be finance through the Virginia Resource Authority.

There may be additional opportunities to incur savings due to additional refunding based on the economy. Opportunities for savings would be analyzed by the Virginia Public School Authority (VPSA), through which the County issues school bonds.

Future adjustments may be needed for Federal sequestration impacts on the 2011 Qualified School Construction Bond.

**Augusta County
Fiscal Year 2014-2015
Total Revenues- All Funds**

	FY2012 - 2013 Expenditures	FY2013 – 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>General Operating Fund:</u>					
General Property Taxes	\$47,410,686	\$48,341,500	\$51,720,000	\$53,455,000	11%
Other Local Taxes	13,543,294	13,420,000	13,668,000	13,762,000	3%
Permits, Priv. Fees-Reg. Licenses	526,607	518,600	592,600	572,600	10%
Fines & Forfeitures	250,595	240,000	215,800	216,300	-10%
Use of Money & Property	539,846	525,100	546,000	541,000	3%
Charges for Service	2,052,883	2,245,400	2,222,900	2,250,100	0%
Miscellaneous	6,937	5,000	5,000	5,000	0%
Recovered Costs	198,897	158,420	161,540	154,610	-2%
Revenue from the Commonwealth	11,980,174	12,028,480	11,989,080	12,063,960	0%
Revenue from the Federal Government	1,161,265	1,414,020	1,535,500	786,220	-44%
Non-Revenue Receipts	238,828	560,000	811,509	1,483,000	165%
Subtotal-General Operating Fund	<u>\$77,901,012</u>	<u>\$79,456,520</u>	<u>\$83,467,929</u>	<u>\$85,289,790</u>	<u>7%</u>
<u>Other:</u>					
Fire Revolving Loan Fund	\$506,179	\$359,150	\$380,700	\$381,000	6%
Asset Forfeiture Fund	16,828	11,000	77,000	11,000	0%
Economic Development Fund	73,285	74,000	112,000	71,000	-4%
Revenue Recovery Fund	965,366	1,260,550	1,321,300	1,281,300	2%
Virginia Public Assistance Fund	10,485,693	11,123,750	11,241,087	11,537,670	4%
Comprehensive Services Act Fund	3,190,035	3,300,000	3,500,000	3,500,000	6%
School Operating Fund	93,727,151	93,716,983	93,936,354	98,917,417	6%
School Cafeteria Fund	4,494,299	4,667,034	4,310,005	4,590,622	-2%
School Capital Improvement Fund	34,517	13,081	79,513	1,013,506	7648%
Debt Fund	8,313,456	8,704,461	8,548,004	7,982,828	-8%
Head Start Fund	2,281,248	2,123,035	2,100,457	2,070,961	-2%
Governor's School Fund	1,250,048	1,290,410	1,315,628	1,420,432	10%
County Capital Improvement Fund	13,494,484	8,463,184	15,373,422	4,801,624	43%
Total Revenues	<u>\$216,733,601</u>	<u>\$214,563,158</u>	<u>\$225,763,399</u>	<u>\$222,869,150</u>	<u>4%</u>

**Augusta County
Fiscal Year 2014-2015
Total Expenditures- All Funds**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>General Operating Fund:</u>					
General Government Administration	\$4,083,503	\$3,792,525	\$3,909,585	\$3,799,381	0%
Judicial Administration	1,778,969	1,809,320	1,801,410	1,915,145	6%
Public Safety	16,221,836	17,153,574	17,723,037	18,251,493	6%
Public Works	3,292,829	3,446,360	3,473,885	3,579,185	4%
Health & Public Assistance	761,375	789,240	798,490	834,530	6%
Recreation & Library	2,606,813	2,710,110	2,719,023	2,795,685	3%
Community Development	1,438,718	1,538,499	1,496,094	1,516,914	-1%
Non-departmental & Contingencies	47,605,028	48,401,492	52,469,893	52,597,457	9%
Subtotal-General Operating Fund	\$77,789,071	\$79,641,120	\$84,391,417	\$85,289,790	7%
<u>Other:</u>					
Fire Revolving Loan Fund	\$317,831	\$405,000	\$405,000	\$405,000	0%
Asset Forfeiture Fund	103,534	98,785	164,070	33,685	-65%
Economic Development Fund	73,285	74,000	112,000	71,000	-3%
Revenue Recovery Fund	866,499	1,215,215	1,195,015	1,256,100	3%
Virginia Public Assistance Fund	10,485,693	11,123,750	11,241,087	11,537,670	4%
Comprehensive Services Act Fund	3,190,035	3,300,000	3,500,000	3,500,000	6%
School Operating Fund	93,727,151	93,716,983	93,936,354	98,917,417	6%
School Cafeteria Fund	4,399,491	4,667,034	4,310,005	4,590,622	-2%
School Capital Improvement Fund	5,841,666	0	1,341,019	1,000,000	100%
Debt Fund	8,313,456	8,704,461	8,548,004	7,982,828	-8%
Head Start Fund	2,281,248	2,123,035	2,100,457	2,070,961	-2%
Governor's School Fund	1,246,884	1,320,409	1,348,628	1,420,432	8%
County Capital Improvement Fund	13,570,357	13,307,527	20,066,196	8,573,521	-35%
Total Expenditures	\$222,206,201	\$219,697,319	\$232,659,252	\$226,649,026	3%

**Augusta County
Fiscal Year 2014-2015
General Operating Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Revenues:					
General Property Taxes	\$47,410,686	\$48,341,500	\$51,720,000	\$53,455,000	11%
Other Local Taxes	13,543,294	13,420,000	13,668,000	13,762,000	3%
Permits, Priv. Fees-Reg. Licenses	526,607	518,600	592,600	572,600	10%
Fines & Forfeitures	250,595	240,000	215,800	216,300	-10%
Use of Money & Property	539,846	525,100	546,000	541,000	3%
Charges for Service	2,052,883	2,245,400	2,222,900	2,250,100	0%
Miscellaneous	6,9937	5,000	5,000	5,000	0%
Recovered Costs	198,897	158,420	161,540	154,610	-2%
Revenue from the Commonwealth	11,980,174	12,028,480	11,989,080	12,063,960	0%
Revenue from the Federal Government	1,161,265	1,414,020	1,535,500	786,220	-44%
Non-Revenue Receipts	238,828	560,000	811,509	1,483,000	165%
Total Revenues	\$77,901,012	\$79,456,520	\$83,467,929	\$85,289,790	7%
Expenditures:					
General Government Administration	\$4,083,503	\$3,792,525	\$3,909,585	\$3,799,381	0%
Judicial Administration	1,778,969	1,809,320	1,801,410	1,915,145	6%
Public Safety	16,221,836	17,153,574	17,723,037	18,251,493	6%
Public Works	3,292,829	3,446,360	3,473,885	3,579,185	4%
Health & Public Assistance	761,375	789,240	798,490	834,530	6%
Recreation & Library	2,606,813	2,710,110	2,719,023	2,795,685	3%
Community Development	1,438,718	1,538,499	1,496,094	1,516,914	-1%
Non-departmental & Contingencies	47,605,028	48,401,492	52,469,893	52,597,457	9%
Total Expenditures	\$77,789,071	\$79,641,120	\$84,391,417	\$85,289,790	7%

**Augusta County
Fiscal Year 2014-2015
Fire Revolving Loan Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
Loan Repayments	\$303,455	\$156,150	\$163,000	\$163,000	4%
State Funds	202,724	203,000	217,700	218,000	7%
Total Revenues	\$506,179	\$359,150	\$380,700	\$381,000	6%
<u>Expenditures:</u>					
Disbursement of Loans	\$300,000	\$300,000	\$300,000	\$300,000	0%
Gear Purchases	17,831	105,000	105,000	105,000	0%
Total Expenditures	\$317,831	\$405,000	\$405,000	\$405,000	0%

**Augusta County
Fiscal Year 2014-2015
Asset Forfeiture Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
Use of Money & Property	\$956	\$1,000	\$1,000	\$1,000	0%
Asset Forfeitures	15,872	10,000	76,000	10,000	0%
Total Revenues	\$16,828	\$11,000	\$ 77,000	\$11,000	0%
<u>Expenditures:</u>					
Operations	\$103,534	\$98,785	\$164,070	\$33,685	-66%
Total Expenditures	\$103,534	\$98,785	\$164,070	\$33,685	-66%

**Augusta County
Fiscal Year 2014-2015
Economic Development Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
Local Funds	\$73,285	\$74,000	\$112,000	\$71,000	-4%
Total Revenues	\$73,285	\$74,000	\$112,000	\$71,000	-4%
<u>Expenditures:</u>					
Capital Contributions	\$73,285	\$74,000	\$112,000	\$71,000	-4%
Total Expenditures	\$73,285	\$74,000	\$112,000	\$71,000	-4%

**Augusta County
Fiscal Year 2014-2015
Revenue Recovery Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
Use of Money & Property	\$733	\$550	\$1,300	\$1,300	136%
Miscellaneous Revenue	804,632	1,100,000	1,160,000	1,120,000	2%
Non-Revenue Receipts	160,000	160,000	160,000	160,000	0%
Total Revenues	\$965,365	\$1,260,550	\$1,321,300	\$1,281,300	2%
<u>Expenditures:</u>					
Volunteer Contributions	\$456,454	\$449,265	\$408,605	\$399,500	-11%
Service Fees	49,643	68,750	74,500	81,000	18%
Contingencies	124,074	137,200	111,910	103,600	-25%
Transfers to Other Funds	236,328	560,000	600,000	672,000	20%
Total Expenditures	\$866,499	\$1,215,215	\$1,195,015	\$1,256,100	3%

**Augusta County
Fiscal Year 2014-2015
Virginia Public Assistance**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
State & Federal Funds	\$9,589,984	\$10,215,816	\$10,293,906	\$10,554,006	3%
Non-Revenue Receipts	895,708	907,934	947,181	983,664	8%
Total Revenues	\$10,485,692	\$11,123,750	\$11,241,087	\$11,537,670	4%
<u>Expenditures:</u>					
Administration	\$7,385,099	\$7,689,750	\$7,807,087	\$7,967,670	4%
Public Assistance	2,910,671	3,199,000	3,199,000	3,570,000	12%
Family Resource Center	189,921	235,000	235,000	0	-100%
Total Expenditures	\$10,485,691	\$11,123,750	\$11,241,087	\$11,537,670	4%

**Augusta County
Fiscal Year 2014-2015
Comprehensive Services Act**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
State Funds	\$2,090,037	\$2,157,000	\$2,275,000	\$2,275,000	5%
Transfers from Other Funds	1,099,998	1,143,000	1,225,000	1,225,000	7%
Total Revenues	\$3,190,035	\$3,300,000	\$3,500,000	\$3,500,000	6%
<u>Expenditures:</u>					
Comprehensive Services Act	\$3,190,035	\$3,300,000	\$3,500,000	\$3,500,000	0%
Total Expenditures	\$3,190,035	\$3,300,000	\$3,500,000	\$3,500,000	0%

**Augusta County
Fiscal Year 2014-2015
School Operating Fund**

	FY2012 – 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Revenues:					
From Local Funds	\$1,623,094	\$1,605,895	\$1,675,708	\$1,728,684	8%
From State Funds	51,004,220	51,219,581	51,522,552	54,038,879	6%
From Federal Funds	7,194,139	4,733,368	4,580,045	4,604,272	-3%
Non-Revenue Receipts	33,905,698	36,158,049	36,158,049	38,545,582	7%
Total Revenues	\$93,727,151	\$93,716,983	\$93,936,354	\$98,917,417	6%
Expenditures:					
Classroom Instruction	\$60,712,766	\$61,691,547	\$60,782,633	\$65,099,785	6%
Guidance Services	2,459,215	2,544,325	2,561,344	2,698,621	6%
School Social Worker Services	437,212	460,030	460,017	483,686	5%
Homebound Instruction	62,841	38,500	38,500	38,528	0%
Improvement of Instruction	1,559,790	1,598,845	1,580,368	1,635,385	2%
Media Services	1,849,504	1,818,488	1,821,142	1,892,016	4%
Technology Services	2,524,547	2,234,374	2,621,794	2,365,667	6%
Office of the Principal	5,909,108	5,768,428	6,015,621	6,250,950	8%
Board Services	147,735	187,226	184,028	180,594	-4%
Executive Admin. Services	512,881	509,230	530,691	541,304	6%
Personnel Services	261,438	284,369	292,153	309,464	9%
Fiscal Services	456,918	469,642	514,527	524,090	12%
Data Processing Services	707,468	490,258	420,800	464,286	-5%
Health Services	915,371	896,331	976,053	1,046,986	17%
Psychological Services	379,015	391,825	397,256	411,099	5%
Speech/Audiology Services	5,232	9,230	11,530	20,980	127%
Garage Management	350,580	345,552	354,679	367,903	6%
Vehicle Operation Service	4,333,053	4,031,676	4,376,175	4,501,143	12%
Vehicle Maintenance Service	1,210,589	845,186	850,171	863,542	2%
Operations Management	325,125	331,629	339,139	348,725	5%
Building Service	7,755,998	8,324,266	8,350,659	8,396,619	1%
Grounds Service	70,598	52,150	55,650	52,932	1%
Equipment Service	526,944	203,378	204,406	221,305	9%
Vehicle Services	253,223	190,498	197,018	201,807	6%
Total Expenditures	\$93,727,151	\$93,716,983	\$93,936,354	\$98,917,417	6%

**Augusta County
Fiscal Year 2014-2015
School Cafeteria Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
From Local Funds	\$2,087,566	\$2,261,160	\$2,027,644	\$2,148,000	-5%
From State Funds	72,361	83,874	72,361	72,622	-13%
From Federal Fund	2,334,372	2,322,000	2,240,000	2,370,000	2%
Total Revenues	\$4,494,299	\$4,667,034	\$4,310,005	\$4,590,622	-2%
<u>Expenditures:</u>					
School Food Services	\$4,399,491	\$4,667,034	\$4,310,005	\$4,590,622	-2%
Total Expenditures	\$4,399,491	\$4,667,034	\$4,310,005	\$4,590,622	-2%

**Augusta County
Fiscal Year 2014-2015
School Capital Improvement Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Revenues:					
Use of Money & Property	\$7,263	\$0	\$1,400	\$0	0%
Miscellaneous Revenue	27,254	13,081	78,113	13,506	3%
Non-Revenue Receipts	0	0	0	1,000,000	100%
Total Revenues	\$34,517	\$13,081	\$79,513	\$1,013,081	7645%
Expenditures:					
Technology Initiative	\$0	\$0	\$0	\$1,000,000	100%
Wilson Elementary School Addition	5,833,349	0	915,147	0	0%
Riverheads High School Elementary School Projects	0	0	70,000	0	0%
High School Projects	2,800	0	0	0	0%
Central Office Relocation	5,517	0	150,000	0	0%
Feasibility Studies	0	0	84,363	0	0%
Total Expenditures	\$5,841,666	\$0	\$1,341,019	\$1,000,000	100%

**Augusta County
Fiscal Year 2014-2015
Debt Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
Charges for Services	\$0	\$35,261	\$0	\$70,522	100%
Non-Revenue Receipts	8,313,456	8,669,200	8,548,004	7,912,306	-9%
Total Revenues	\$8,313,456	\$8,704,461	\$8,548,004	\$7,982,828	-8%
<u>Expenditures:</u>					
Debt Service	\$8,313,456	\$8,704,461	\$8,548,004	\$7,982,828	-8%
Total Expenditures	\$8,313,456	\$8,704,461	\$8,314,817	\$7,982,828	-8%

**Augusta County
Fiscal Year 2014-2015
Head Start Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
From Federal Funds	\$2,281,248	\$2,123,035	\$2,100,457	\$2,070,961	-2%
Total Revenues	\$2,281,248	\$2,123,035	\$2,100,457	\$2,070,961	-2%
<u>Expenditures:</u>					
Class Room Instruction	\$1,331,365	\$1,263,503	\$1,277,672	\$1,356,741	7%
Social Worker Services	337,961	277,632	274,614	281,835	2%
Improvement of Instruction	114,632	120,270	130,671	148,915	24%
Fiscal Services	241,090	215,129	198,438	59,017	-73%
Attendance Services	41,701	43,657	45,165	47,089	8%
Health Services	73,412	63,189	76,759	68,038	8%
Vehicle Operation Service	35,120	62,095	64,345	67,780	9%
Building Service	43,213	27,509	29,850	36,296	32%
Transportation Services	62,754	3,485	2,943	5,250	50%
Total Expenditures	\$2,281,248	\$2,123,035	\$2,100,457	\$2,070,961	-3%

**Augusta County
Fiscal Year 2014-2015
Governor's School Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
From Local Funds	\$133,567	\$132,000	\$132,000	\$132,000	0%
Miscellaneous Revenue	6,963	10,000	10,000	10,000	0%
Recovered Costs	580,193	618,885	638,619	702,642	14%
From State Funds	529,325	529,525	535,009	575,790	9%
Total Revenues	\$1,250,048	\$1,290,410	\$1,315,628	\$1,420,432	10%
<u>Expenditures:</u>					
Class Room Instruction	\$1,052,804	\$1,123,163	\$1,137,910	\$1,201,593	7%
Improvement/Instruction	134,557	136,660	143,031	149,312	10%
Computer Technician	30,286	29,386	36,487	38,327	31%
Operations Management	29,237	31,200	31,200	31,200	0%
Total Expenditures	\$1,246,884	\$1,320,409	\$1,348,628	\$1,420,432	8%

**Augusta County
Fiscal Year 2014-2015
County Capital Improvement Fund**

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
<u>Revenues:</u>					
From Local Funds	\$20,530	\$25,935	\$25,935	\$25,956	0%
Revenue from Use of Money and Property	4,645	2,500	9,500	5,500	120%
Miscellaneous Revenue	58,088	0	236,450	200	100%
Recovered Costs	153,430	16,800	71,200	15,200	10%
From State Funds	1,968,213	5,148,500	6,657,000	1,656,000	-68%
From Federal Funds	1,322,651	600,000	1,152,000	150,000	75%
Non-Revenue Receipts	9,987,457	2,669,449	7,221,337	2,948,768	10%
Total Revenues	\$13,515,014	\$8,463,184	\$15,373,422	\$4,801,624	-76%
<u>Expenditures:</u>					
Capital Outlays	\$12,537,824	\$11,913,654	\$18,617,271	\$6,136,624	-48%
Transfers to Other Funds	1,053,062	1,393,873	1,448,925	2,436,897	75%
Total Expenditures	\$13,590,886	\$13,307,527	\$20,066,196	\$8,573,521	-36%

**Augusta County
Fiscal Year 2014-2015
Departmental Budgets by Function
General Government Administration**

Department	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Board of Supervisors	\$137,532	\$148,045	\$151,285	\$141,765	-4%
County Administrator	544,550	536,155	552,940	567,585	6%
Human Resources	181,477	181,520	211,725	216,950	20%
County Attorney	228,540	203,095	211,400	209,705	3%
Commissioner of Revenue	784,254	804,165	842,760	837,680	4%
Reassessment	458,181	180,100	153,460	0	-100%
Board of Equalization	0	4,500	6,900	5,800	29%
Treasurer	532,290	530,925	549,275	531,136	0%
Finance	353,942	362,550	377,110	378,635	4%
Information Technology	592,894	620,830	628,050	683,315	10%
Board of Elections	269,843	220,640	224,680	226,810	3%
Total General Government	\$4,083,503	\$3,792,525	\$3,909,585	\$3,799,381	0%

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 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	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$93,469	\$97,035	\$103,705	\$90,650	-7%
Operating	44,064	51,010	47,580	51,115	0%
Total	\$ 137,533	\$ 148,045	\$ 151,285	\$ 141,765	-4%

***Change in personnel figures due to less participants in health insurance plan.

Service and Performance Measures:

Item	FY2013 Actual	FY2014 Planned	FY2015 Planned
Regular BOS Meetings	25	25	25
BOS Staff Briefings	11	11	11
BOS Work Sessions	2	3	3
Special Meetings (Fire/Rescue, etc.)	8	2	2
Joint Meetings (School & ACSA Board)	2	2	2

Accomplishments:

From Infrastructure (encumbered)

- Mill Place Commerce Park – Pad Ready Site –\$88,220
- Riverheads Volunteer Fire Department Building Improvements – \$4,883
- New Hope Fire/Rescue Part-time Funding – \$15,588
- Mt. Solon Fire/Rescue ATV Purchase – \$12,800
- Used Ambulance Purchase – \$50,000
- Rt. 636 Bikeway/Pedestrian Path (VDOT grant) – \$68,260
- Rt. 636 Turnaround – \$2,500
- Rt. 636 Water Main Oversizing – \$26,055
- Expo Utility Extension – \$50,000
- Stuarts Draft Diamond Club Press Box Stairs – \$9,260
- Fishersville Baseball Improvements – \$850
- Bel-Aire Subdivision Drainage Ditch –\$1,500
- Scholastic Way Sidewalk Ext (VDOT Grant) –\$44,300
- Crimora Community Center – \$9,000
- Sherando Compactor Site Paving – \$52,000
- Revenue Sharing – Rt. 830 (50/50 match) –\$30,000
- Landfill Tipping Fees – Mobile Home Fire –\$800
- Landfill Tipping Fees (assoc w/fire debris) – \$1,954
- Golf Cart Signage – Ivy Ridge Town Homes – \$1,000
- Dodge Street-Traffic Control Signs –\$300
- Valley Recyclers Fencing Costs – \$2,243.13

Parks and Recreation Matching Grant

- Fort Defiance High School Stadium – \$15,217
- Stuarts Draft Ruritan Club – Schneider Park – \$2,500
- Stuarts Draft Diamond Club Outfield Fence – \$2,081
- Stuarts Draft Diamond Club Grading/Sodding – \$1,700

Ordinance Amendments

- Zoning Ordinance - Animal Unit Definition
- Zoning Ordinance – Building Permits
- Zoning Ordinance – Streets & Street Connections
- Zoning Ordinance – Water & Sewer

Property Committee

- Circuit Courthouse Renovations – Courtroom, Jury Room, and Judge’s Chambers
- Animal Shelter Expansion
- Sheriff’s Office Drainage
- MRRJ - renting

Shared Services Committee

- Quarterly meetings to discuss shared services between County, Service Authority and Schools
- Verona Fuel Depot

Road Projects

- Revenue Sharing Program – Rt. 830 Stonewall Lane
- Rt. 636 Road Project, pathway, turnaround

Water & Sewer

- Greenville Sewer
- Rt. 636 Water Main Oversizing

Schools

Surplus property deeded to County – Ladd Elementary, School Administration Buildings 1 - 6

Economic Development

- Economic Development Agreements with Shamrock Foods and McKee
- JMU-MOA for Small Business Development Center
- Mill Place Road Extension Phase II and III
- Mill Place Site Improvements to Lot 13
- McKee, Daiken & Hollister Expansions
- Dascom Property Purchase
- Augusta Health Cardio Vascular Addition

Fire/Rescue

- Staffing – 24/7
- Riverheads & Preston Yancey Fire Dept. Building Improvements
- Ambulance transport at Riverheads and Preston Yancey Fire Depts.
- New SOG's
- Used Ambulance Purchase

Other

- Completed assessments with Wingate Appraisal Services
- Staggered terms

Contact Information:

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 Secretary, Assistant to the County Administrator/Environmental Programs Manager, and the Government Center Receptionist. The County Administrator's Office has numerous duties and responsibilities, in addition to carrying out and implementing the policies and programs for the BOS.

Strategic Goals and Objectives:

- Complete BOS agendas and minutes
- Assist BOS with Boards and Commissions
- Actively participate in various Boards and Commissions
- Maintain professional and civic involvement
- Manage miscellaneous infrastructure and CIP-related projects
- Manage legislative activities
- Manage the Farmers' Market
- Manage the County's Recycling Program
- Organize and hold events such as the Spring Clean-up and Fall Household Hazardous Waste Collection
- Special projects as assigned by BOS

Budget Summary:

Item	FY2012 – 2013 Expenditures	FY2013-2014 Adopted	FY2013-2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$444,438	\$ 429,410	\$445,445	\$ 455,455	3%
Operating	100,111	106,745	107,495	112,130	6%
Total	\$544,549	\$536,155	\$ 552,940	\$567,585	6%

***Revision in personnel due to increase in allocation of Administration duties of the Environmental Programs Manager. The position shares responsibilities with the Assistant to the County Administrator position. Increases in operating are due to new audit contract, minute books and fuel costs.

Service and Performance Measures:

Item	FY2013 Actual	FY2014 Planned	FY2015 Planned
Regular BOS Meetings	25	25	25
BOS Staff Briefings	11	11	11
BOS Work Sessions	2	3	3
Special Meetings (Fire/Rescue, etc.)	8	2	2
Joint Meetings (School & ACSA Board)	2	2	2
Events (Spring Clean-up, etc.)	2	2	2

Accomplishments:

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

- Juvenile Detention Home Board
- Regional ASAP Board
- Recycling Committee
- Staunton/Augusta/Waynesboro (SAW) Health Insurance Consortium
- 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

Professional and Civic Involvement (Patrick Coffield/Candy Hensley/Rita Austin):

- Staunton Rotary
- Virginia Local Government Manager's Association
- Virginia Recycling Association
- Virginia Municipal Clerks Association

The County Administrator's Office also coordinates the following special activities:

- Boards and Commissions recognition dinner
- Boards and Commissions brochure/resumes/recruitment process
- County Spring Clean-up and Fall Household Hazardous Waste Collection
- Courthouse renovations
- Legislative activities
- Environmental Management Program activities
- Farmers' Market
- Miscellaneous CIP-related projects

Special Projects:

- Sheriff's Office Autogas Program – 2013 savings \$16,000
- Scholastic Way Project – 95% complete
- Circuit Courthouse Renovations (courtroom carpet, clerk's desk, jury room paint, rug, fixtures, blinds, cabinets, air conditioning) - \$50,000 budget, 95% complete
- School Board office move to Verona – County cost \$22,000, complete
- Crimora Community Center (termite treatment, floor replacement, roof repairs) - \$2,700, complete
- Sherando Compactor Site Paving - \$49,000, complete
- Sheriff's Office Drainage Project - \$20,000 CIP, bid complete
- Verona Fuel Depot Study - \$320,000, 20 year payback
- Compactor Site Caretaker Study – currently reviewing salary, benefits and duties

Planned Projects:

- Administration Building Training Room Renovations
- Administration Building HVAC Study
- Circuit Courthouse Room Replacement
- Social Services Building Bathroom Renovations
- Administration Building Door Replacements

Contact Information:

Patrick J. Coffield, County Administrator
Candy J. Hensley, Assistant to the County Administrator

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 710 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 Retirement, Group Life Insurance, Annual and sick leave, Deferred Compensation, EAP Program, Flex Benefit Plan, 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.
- Continue to offer employee/supervisory training through EAP Program and other sources to save on training budget.
- Complete the updating of the Policy and Procedures Manual and Employee Handbook and have it online for employees to view.
- 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.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$163,008	\$164,050	\$182,705	\$187,390	14%
Operating	18,470	17,470	29,020	29,560	71%
Total	\$181,478	\$181,520	\$211,725	\$216,950	19%

***Change in personnel figures are due to a part-time position. Increase in operating is due to increased employee participation in training and education reimbursement program.

Service and Performance Measures:

	FY2013-2014 Planned	FY2014-2015 Expected
New Recruits	75	53
% of Turnover	10%	7%
Employee Training Offered	1	4
# of Direct Deposits	660	675
% of Employees on Direct Deposit	92%	95%

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

Accomplishments:

- Tracking system established for part-time employees to track hours worked for the Affordable Care Act.
- Completed Fitness Room at the Main Library with the Wellness Dollars offered through Coventry Healthcare.
- Work closely with Department Heads during transition periods.
- Work closely with the DSS Director/Jail Superintendent on personnel issues.
- SAW Consortium received approval on the Self-Funding Option from the Attorney General's Office in 2013 but was able to stay fully-insured with Coventry Healthcare due to no increase in health insurance premiums.
- Implemented the premium differential on the health insurance rates for 2014 and employees participation was 85% with all three agencies. In order to be eligible for the premium differential, employees had to have an annual physical or other eligible screening.

Contact Information:

Faith Souder, Human Resources Director
 Amber May, Human Resources Technician
 Lanette Sykes, Human Resources Clerk

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

Department Overview:

The County Attorney's Office provides legal counsel to the Board of Supervisors and to all the Department Heads of the County, including Constitutional Officers. Memorandums of Understanding, leases, contracts not involving procurement, and legal opinions are drafted in this office. The office also handles any litigation in which the County has involvement, including but not limited to zoning cases, and collection of delinquent taxes and challenges to reassessments. Acquisition of real property is handled by this office. Most FOIA requests and procurement solicitations are reviewed by this office. The office works closely with Personnel Manager on any disciplinary action against employees and in updating County personnel policies, when necessary. All ordinances considered by the Board of Supervisors are drafted or reviewed by the County Attorney. The office maintains The Code of Augusta County, Virginia and assumes responsibility for all updates.

Strategic Goals and Objectives:

- To provide timely, well researched legal services to the Board of Supervisors.
- Continue to assist the Department of Community Development with the update of the County's Zoning Ordinance, Subdivision Ordinance, and Comprehensive Plan.
- Continue to assist the Department of Community Development with Zoning and Subdivision Code enforcement.
- To provide legal services for the Director of Economic Development in the pursuit of the County's economic development goals.
- Implement a program to prosecute cases to sell real property to recover delinquent taxes.
- Continue to assist the Personnel Department 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.
- Present classes on FOIA to Departments, as needed. Ensure that the Board of Equalization is well versed on the open meeting requirements of FOIA.
- Prepare and deliver a class on state guidelines for records management, if feasible.
- Prepare and deliver a class on the State and Local Government Conflict of Interest Act, if feasible.
- Become a member of the Bankruptcy Court Bar to better assist the County Treasurer in Bankruptcy matters.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$206,108	\$177,835	\$185,940	\$184,295	4%
Operating	22,432	25,260	25,460	25,410	0%
Total	\$228,540	\$203,095	\$211,400	\$209,705	1%

***Change in personnel figures is due to retirement of paralegal.

Service and Performance Measures (per list of accomplishments):

Item	FY2013 – 2014
Court cases	7+
Ordinance updates	5+
Deeds	3+

Accomplishments:

- Assisting in the transfer of Craigsville-Augusta Springs First Aid Crew, Inc. Station to Augusta County.
- Continued to defend the Hershey appeal of its real estate assessment.
- Filed answer and served interrogatories for Keystone America, Inc. v. Board of Supervisors. This is another challenge to the 2009 reassessment.
- Filed for injunctive relief to enforce the Circuit Court’s ruling in Jabelle, LLC. v. Augusta County. Court ordered the portion of a structure illegally encroaching into setback area to be removed.
- Obtained an Injunction in the first case of Augusta County v. Bosserman. This case involved the storage of inoperable vehicles and other junk on property owned and leased by the defendant.
- Entered into a consent decree in the case of Augusta County v. Porter. This case was a companion case to Augusta County v. Bosserman, above.
- Entered into a consent decree in the second case of Augusta County v. Bosserman. This case involved the storage of inoperable vehicles and other junk on property owned and leased by the defendant.
- Defended the decision of the Board of Zoning Appeals not to issue a Special Use Permit in the case of The Christmas Group v. Board of Supervisors. An appeal is still pending before the Circuit Court.
- Filed and litigated a motion for show cause summons in the case of County of Augusta v. Pirkey. Defendant was operating an automobile repair facility and a junk yard in violation of a previously issued injunction.
- Completed condemnation procedure to obtain easements in the case of Augusta County v. Hepner.
- Filed two motions to suppress attorney issued subpoenas duces tecum for the Department of Social Services. **This was a shared services project.**
- Assisted the Department of Community Development in the enforcement of subdivision improvement requirements for Shannon Lee Subdivision and Village at Colter’s Place.
- Participated in review process for several major subdivisions, including review of deeds of dedication, stormwater legal agreements and property owners’ association documents.
- With the Assistance of the Department of Community Development and the Augusta County Service Authority, drafted an ordinance concerning mandatory connections to public water and sewer lines. **This was a shared services project.**
- Drafting a policy for the granting of waivers to the mandatory requirement for hook up to public water and sewer lines.
- Assisted in the administration of the Greenville Sewer System construction contract.
- Continued to work with the developer of Augusta Woods to obtain an emergency roadway between the development and Knox Mobile Home Park to be constructed at no costs to the County. The Commonwealth quit claim deeded approximately 8 acres of property to the County to further the project. Quiet Title action has been completed and the County has sole ownership interest in the property.
- Began negotiations with CSX Railroad to obtain overpass right-of-way for State Route 636.
- 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 including those concerning street connectivity, nonconforming lots, and barking dogs.
- Continued the process of drafting alternative energy systems ordinance.
- Prepared and distributed updates for County Code.

- Assisted several departments in drafting responses to requests under the Virginia Freedom of Information Act.
- Presented class on how to respond to Freedom of Information Act requests.
- Assisted Personnel Director on personnel issues.
- Assisted the Augusta County Electoral Board address issues of accessibility at the polling places in the county. Toured every polling place with representatives of the U.S. Department of Justice.
- Drafted deeds to convey surplus School Board Property to the County. **This was a shared service.**
- Prepared memorandum on sovereign immunity and fireflow.
- Prepared memorandum on the ability of this office to participate in shared services.
- Prepared memorandum on methods of compensating volunteer firefighters and rescue squad members for their services.
- Prepared memorandum on staggered terms for the various authorities, commissions, and committees that are appointed by the Board of Supervisors.
- Appointed to serve on the outreach committee of the Local Government Attorneys Association of Virginia.
- Was reelected Treasurer of the Augusta County Bar Association.

Contact Information:

Patrick J. Morgan, County Attorney
Carol Satterwhite, Paralegal

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 Supervisor in each area of tax responsibility – setting up transition of audit position and succession planning for future of department
- Train & Mentor Tax Auditor to ensure a revolving audit program covering all areas of business taxation
- Mentor New Real Estate Manager through the remainder of the general reassessment process and the assumption of full duties of department
- Work with the Board of Equalization to respond to appeals on real estate reassessments

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$697,272	\$708,140	\$748,010	\$744,755	5%
Operating	86,982	96,025	94,750	92,925	-3%
Total	\$784,254	\$804,165	\$842,760	\$837,680	4%

***Board continuation of part-time Business Auditor and Master Deputy designations.

(This space left blank intentionally.)

Service and Performance Measures:

Item	2013 Actual	Item	2013 Actual
Licenses issued	5,120	Land Use applications processed	6,017
Vehicles assessed	122,216	Land Use parcels rolled back	94
New vehicles added	23,853	Real Estate parcels assessed	39,643
Old vehicles removed	18,574	Mapping changes worked	225
Returns processed through mail	4,889	Parcel transfers	2,373
Returns i-filed electronically	400	Assessment due to new construction	1,025
State estimated taxes filed	917		
Tax relief applications processed	668		
Veterans applications approved	105		

Accomplishments:

	2012	2013
• Real Estate Assessed Tax	\$ 32,076,800	\$34,398,895
• Personal Property Assessed Tax	\$ 13,518,600	\$14,190,696
• Machinery & Tool Assessed Tax	\$ 3,217,600	\$ 3,347,975
• Mobile Home Assessed Tax	\$ 189,600	\$ 206,739
• Bank Franchise Tax	\$ 214,900	\$ 215,758
• Business License Tax	\$ 3,079,200	\$ 3,243,573
• Meals Tax	\$ 2,274,000	\$ 2,225,783
• Lodging Tax	\$ 439,300	\$ 476,742
• Utility License Tax	\$ 154,700	\$ 125,635
• Utility Tax	\$ 1,956,700	\$ 1,990,787
• Land Use Revalidation Fees	\$ 47,600	\$ 28,393
• Land Use Rollback Tax	\$ 91,800	\$ 129,610
• Mobile Home Titling Tax	\$ 107,000	\$ 87,411
• Public Service	\$ 1,452,500	\$ 1,551,140
• Audit Results	\$ 171,515	\$ 240,833
• Revenue Generated	\$ 58,991,815	\$ 62,459,970

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: commrev@co.augusta.va.us
assessor@co.augusta.va.us (Real Estate)

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.
- Advising taxpayers of the value assigned to their properties.
- Providing 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	FY2012 – 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$458,182	\$180,100	\$153,460	\$0	-100%

Board of Equalization:

Item	FY2012 – 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$0	\$4,500	\$6,900	\$5,800	29%

**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.

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, and Café Prepay.

The Treasurer also acts as a custodian for several other regional and state business funds, which includes maintaining all records, accounting for the investment of funds and the reporting of funds revenue and expenditures. These accounts include Valley ASAP, both Staunton & Lexington offices, and Middle River Regional Jail Authority, and Valley Children's Center. Among other activities, these duties include managing the investment policy for the county; arranging for banking services; forecasting all cash receipts and expenditures; investing funds not needed to meet current expenditures; working with external brokers and the banking community; 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 found in the state code.

Strategic Goals and Objectives:

- Keep our staff at current funding and full time positions.
- Find new ways to offer citizen’s services at the least amount of expense to the County.
- Continue to find a way to offer to pay other types of taxes for online payments.
- Save money on postage, paper and printing using our third party collection agent. This has been in practice for several years.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$459,196	\$456,300	\$471,830	\$452,761	-1%
Operating	73,093	74,625	77,445	78,375	1%
Total	\$532,289	\$530,925	\$549,275	\$ 531,136	0%

***Change in personnel figures are due to a retirement within the department. Increase in operating expense is due to increase in postage rates.

Service and Performance Measures:

Item	FY2013 – 2014 Planned
Real Estate Tax Bills Mailed	77874
Personal Property Tax Bills Mailed	55731
Delinquent Notices Mailed	12821
DMV Stops Issued	0
Bank Liens Issued	91
Dog Tags Issued	4814

Accomplishments:

- Maintained office accreditation from Treasurer’s Association of Virginia again this year.
- Money savings to locality due to not filling one full time position due to budget constraints
- Since our affiliation with an outside collection agency, the amount of delinquent personal property that has been collected so far to date totals \$601,796.38. This amount is through December 2013. Again, this is without cost to the locality.
- This year we are still fortunate to be able to continue to take TAV classes and attend district meets which has enabled us to remain certified with TAV. We also gain information when we network with other localities as we discuss new and improved ways to offer existing services to our citizens at a lower or no cost benefit to our locality.
- E-Checks were implemented in 2010 and were a success again for this year. They have tripled in the amount collected.

- Currently we scan our mail and remittance to post to the customer's account. The numbers steadily increase each year. It still results in faster processing to all customer accounts. We continue to receive daily credit from our bank for these funds.
- We are still utilizing the set off debt program with the state, an automated process, as a tool for collections. Many localities don't use this at all. It has generated \$83,349.20 in collection fees for the period of 2/1/13 thru 1/15/2014. These funds would be lost to our locality if our office didn't use this process.

Contact Information:

Richard T. Homes, Treasurer

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

Phone: (540) 245-5660

Fax: (540) 245-5663

Email: treasurer@co.augusta.va.us

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:

- Processing accounts payable for all County departments
- General ledger maintenance
- Preparing and monitoring 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
- Operation of central stores
- Risk management
- Grant administration and reporting
- Maintaining capital asset listing
- 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 to examine accounts payable system requirements for scanning invoices
- Obtain VGFOA Certificate (Assistant Finance Director)
- Review and update real property leases
- Include GASB Standard 67 in FY14 CAFR
- Streamline financial analysis of GASB Standard 68 (Presentation of VRS unfunded liability on financial statements)
- Update presentation of Schedule of Expenditures of Federal Awards
- Complete Finance Rt. 636 Relocated road project-grant draws, closeout of funding
- Complete Greenville Sewer Project-grant draws, closeout of funding
- Transition to new Financial and Compliance Audit firm (PBMares)
- Implement policies drafted by intern

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$339,008	\$346,785	\$362,265	\$363,235	5%
Operating	14,934	15,765	14,845	15,400	-2%
Total	\$353,942	\$362,550	\$377,110	\$378,635	4%

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

Service and Performance Measures:

Item	FY2011 – 2012 Actual	FY2012-2013 Actual	FY2014-2015 Expected
Purchase Orders	295	355	350
Special Projects	5	5	5
Number of AP Transactions	6,990	7,684	7,500
Number of ACH Transactions	1,275	1,251	1,250
Number of Checks Printed	30,028	26,385	27,000
Journal Entries	251	243	250
Solicitations issued	10	10	10
Contract Administration	15	17	20
eVA Orders	178	256	300
GFOA Certificate (Financial)	1	1	1

***Special projects include: Greenville Sewer Project (finalizing grants, financing, payment plan), Rt. 636 project (administer financing), ECC Tower project (assistance with procurement, financing, leases), Fire and Rescue analysis (special meetings, SAFER, Toughbook grant), and Reassessment.

Accomplishments:

- Hired intern to initiate special projects including review of FY14 budget document for GFOA Budget Certificate requirements, draft taxable fringe guide, draft cell phone policy, draft uniform policy, draft post issuance compliance policy, draft vehicle maintenance policy, preparation of second budget template

Contact Information:

Jennifer Whetzel, Finance Director
Melissa Meyerhoeffer, Assistant 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 six full time employees and 2 part time employees. We have 10 major focus areas.

- Network - Our network is comprised of 350 users, 26 departments and over 700 devices
- Servers - We support 26 HP Proliant Servers that are running Windows Server 2003, 2008
- Computers - Set up, support, maintain Dell and HP computers running Windows XP, 7 and Office 2007 2010
- Public Safety – Set up, maintain and support Mobile Data Terminals and related equipment
- Peripherals- Other pertinent hardware that is supported by Augusta Count IT
- 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 security cameras, doors and scheduling
- System Administration

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

- Commonwealth Attorney
- Courts offices
- Clerk of Court
- Supreme Court
- Juvenile Court
- General District Court
- Domestic Court
- Service Authority
- Middle River Treatment Plant
- Fishersville Shop
- Fishersville Treatment
- Landfill
- Stuarts Draft Treatment Plant
- Treasurer
- Commissioner-Real Estate

- Registrar
- Administration
- Community Development
- Parks and Recreation
- Finance
- Fire Rescue
- Emergency Operations Center
- Sheriff's Office
- Building Inspections
- Animal Control
- Library- Fishersville/Churchville

Strategic Goals and Objectives:

- Continuing removing custom programming
- Install Security Cameras at District Court
- Upgrade all servers-Virtualization
- Continuing progressing with DRP
- Policies
- Documentation
- Cross-Training

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$396,398	\$ 410,080	\$423,320	\$ 466,745	14%
Operating	196,496	210,750	204,730	216,570	3%
Total	\$592,894	\$620,830	\$ 628,050	\$683,315	10%

***Change in personnel figures are due to reinstating frozen position. Increase in operating is for software.

Service and Performance Measures:

Item	FY2013-2014
Equipment Supported	700
Users Supported	350

Accomplishments:

- New Back up for ACGC
- Upgraded Security Camera System
- Continued Improved Support for Fire Rescue

- Continued Removing Custom Programming
- Upgraded Firewall
- Upgraded AS 400
- Xerox Print Management
- Electronic Media for RE books
- TimeClock
- BAI GUI Installation
- Removed Postal Software
- Permitting Streamlined
- Reassessment Office
- PCI Compliance
- Implemented .Net for Commissioner's office
- Moving forward with DRP, have off-site 400 ready

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 and electronic pollbooks are programmed, tested and sealed, and absentee ballots are mailed and in-person absentee voting performed in the office, among many other election preparation responsibilities. This office also receives the candidate filing forms and campaign finance reports for local elected officers and candidates.

Strategic Goals & Objectives:

- Promote the integrity of the electoral process by voter outreach
- To pursue the salary increase of the Chief Assistant Registrar position
- Continue to provide in-depth Electronic Pollbook Training to Officer of Election
- Produce a General Election founded by integrity and accuracy
- Hold a Primary Election founded by integrity and accuracy
- Continue to train the Voting Equipment Manager on voting equipment and electronic pollbook coding, testing and deploying process
- Train Officers of Election on election laws, voting equipment, forms and procedures prior to each election

Budget Summary:

Item	FY2012 – 2013 Expenditure	FY2013-2014 Adopted	FY2013-2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$153,445	\$148,945	\$152,985	\$153,280	3%
Operating	116,398	71,695	71,695	73,530	3%
Total	\$269,843	\$220,640	\$224,680	\$226,810	3%

***Change in personnel figures are driven largely by allocation of annual merit and cost of living increase. Increase in operating expense is due to increase in postage rates.

Service and Performance Measures:

Item	FY2013-2014 Planned	FY2013-2014 Actual	FY2014-FY2015 Estimated
Registered Voters	45,838 (1/1/13)	45,110 (1/1/14)	45,900
Elections Held	2	2	2
Polling Places	25	25	25
Officers of Election	184	178	184

Accomplishments:

- Produced and held a Democratic Primary Election in June with minimal to no issues
- Processed the first Interstate Crosscheck for voter registration – cancelled 294 voters who had registered out of state
- Used the electronic pollbooks in the June Primary and November General Election successfully
- Produced and held a General Election in November with minimal to no issues
- Trained Officer of Election on recount procedures and held a successful recount for Attorney General
- Submitted notices to other States regarding voter registration in Virginia
- Processed 2,918 Virginia Voter Registration Applications; deleted 52 felons, 493 deceased and 2 mentally incapacitated voters

Contact Information:

Brandi D. Lilly, General Registrar
 Connie I. Messick, 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 2014-2015
Departmental Budgets by Function
Judicial Administration**

Department	FY2012-2013 Actual Expenditures	FY2013-2014 Adopted Budget	FY2013-2014 Amended Budget	FY2014-2015 Adopted Budget	% Growth
Circuit Court	\$94,983	\$97,990	\$92,675	\$97,190	-1%
General District Court	5,777	5,700	5,700	7,150	25%
Magistrate	3,404	3,855	4,055	3,640	-6%
Clerk of the Circuit Court	742,415	763,330	770,720	874,330	15%
Commonwealth Attorney	932,390	938,445	928,260	932,835	-1%
Total Judicial Administration	\$1,778,969	\$1,809,320	\$1,801,410	\$1,915,145	6%

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	FY2012 - 2013 Expenditures	FY2013 – 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$82,193	\$82,240	\$78,925	\$81,440	-1%
Operating	12,790	15,750	13,750	15,750	0%
Total	\$94,983	\$97,990	\$92,675	\$97,190	-1%

***Change in personnel figures are due to estimated law clerk allocation.

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
- Adjust to changes being implemented by new judge
- Continue training new employees, which were both hired to fill new vacancies awarded by Supreme Court. Also 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	FY2012 – 2013 Expenditure	FY2013-2014 Adopted	FY2013-2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$5,777	\$5,700	\$5,700	\$7,150	25%

***Change in operating costs are attributable to the appointment of a full-time judge.

Service and Performance Measures:

Item	FY2012-2013 Actual	FY2013-2014 Estimated
Civil Cases	3,058	3,200
Criminal Cases	2,285	3,000
Traffic Cases	11,491	12,000

Accomplishments:

- Continued enhancements on E-summons with Augusta County Sheriff’s Office
- From July 1, 2012 to December 31, 2012 this department collected over \$183,850.00 in fines and fees for Augusta County alone.
- Continuing as a pilot for the Supreme Court of Virginia’s introduction to “electronic scanning” in the district courts system (only 4 general district courts in the state are currently on this program)
- Employees continue to provide outstanding service to the public as well as other agencies while remaining understaffed. Even with the additional positions, we are operating at 80% staff according to the Supreme Court of Virginia’s staffing model
- Hiring and training of new judge
- Internet hook-up in judge’s chambers/remodeling of judge’s chambers and restroom
- Hiring of 1 full time employee as well as 1 part-time wage employee

Contact Information:

Christy Hostetter, Clerk of Court

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

Phone: (540) 245-5300

Fax: (540) 245-5365

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

Magistrate

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 had the authority to issue temporary protective, custody, and detention orders. Twelve full-time magistrates serve the twelve jurisdictions within the 25th Judicial District. In Augusta County, law enforcement agencies and County residents are served by six magistrates in two offices: one at the Augusta County Sheriff's Department, and a satellite office at Middle River Regional Jail. Offices are also staffed in Covington, Fincastle Lexington, and Warm Springs. Video conferencing facilities operate from Staunton, Waynesboro, Buena Vista, Clifton Forge, Monterey and New Castle in order to provide prompt 24 hour, 7day access to anywhere, from anywhere in the District.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$3,404	\$3,855	\$4,055	\$3,640	-6%

***Change in operating costs are attributable to less needs for furniture & equipment.

Contact Information:

Don E. McCown, Chief Magistrate
Twenty-fifth Judicial District

Location: District Courts Building
6 East Johnson Street
Staunton, VA 22401

Phone: (540) 245-5346

Fax: (540) 245-5365

E-mail: dmccown@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, 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. 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, eight deputy clerks and a deputy clerk/court stenographer. There are over 700 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 a criminal or civil trial, issuing juror summons, working with pro se litigants, taking in payments from defendants for fines and costs, accepting passport applications, assisting the public in researching records, preparing criminal court orders, recording judgments, giving oaths of office, and the filing of volumes of paper that pertain to over a thousand cases on our current docket. 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 maintains a computer search capability for all record room and court documents. These records include deed and will records from 1745 to the present. These records 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> and www.courts.state.va.us/rmsweb. Court records, from 1986 to the present, are also available on-line at www.courts.state.va.us/courts/circuit/Augusta/home.html

The Clerks' office collects fines, costs, taxes, and fees for both the Commonwealth of Virginia and the County of Augusta. Last fiscal year (2011-2012) the total receipts for the office were approximately \$5,000,000.00. Revenues collected for Augusta County were approximately \$800,000.00.

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 with the overall operations of the Clerk’s Office
- Keep lines of communication open among staff, supervisors, chief deputy clerk and Clerk
- Provide bi-annual opportunities for staff to attend regional meetings to enhance their knowledge of new laws and new procedures affecting the Clerk’s Office

Budget Summary:

Item	FY2012 – 2013 Expenditure	FY2013-2014 Adopted	FY2013-2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$657,867	\$658,230	\$687,670	\$727,880	10%
Operating	84,547	105,100	83,050	146,450	39%
Total	\$742,414	\$763,330	\$770,720	\$874,330	15%

***Change in personnel figures are due to reinstating frozen position. Operating includes a State Library Grant (\$25,000), Technology Maintenance (\$38,000) and Technology Trust Fund (\$45,000) which are sources of income that are run through the County’s Fiscal Department but are funded totally by the State through user fees paid by our customers. Technology Maintenance fees are new to the FY15 budget.

Service and Performance Measures:

Item	FY2013 – 2014 Planned
Criminal Cases Commenced	1734
Civil Cases Commenced	696
Wills/Estates Initiated	568
Judgments (originals)	1790
Deeds Recorded	11,010
Financing Statements (original)	42
Marriage Licenses	288
Notaries Qualified	136
Game Licenses	80
Concealed Handgun Permits	1,100
Passports	450
Restitution Checks Written	60
Juries Impaneled	12
Tradenames	350

Accomplishments:

- Completely digital office for recordations and civil and criminal filings (Our office went file-less on January 1, 2013)
- Completion of OCRA installation (Officer of the Court Remote Access)
- Restoration of historical records through grants from the LVA and other funding totaling over \$535,000.00.
- Restoration of chancery records for the period 1802 through 1902 through LVA grants and federal funds. The end result of these restorations has provided online access for the public through the Library of Virginia website to these records.
- The scanning and formatting of all plats recorded in the Circuit Court Clerk's Office beginning in 1745 to the present. We are one of the few Courts in the State of Virginia that can boast of this service to the public which can be retrieved via Secure Remote Access and/or in the office locally through software on public terminals.

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, 1st day of Term.

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 John B. Davis

email: jbdavis@courts.state.va.us

Hours

8:30 AM - 5:00 PM

Phone: 540/245-5321

Fax: 540/245-5318

Judges

- **Hon. Victor V. Ludwig~**
- Hon. Michael S. Irvine
- Hon. Malfourd W. Bo Trumbo*

* Chief Judge

~ Presiding Judge

Address P. O. Box 689

Augusta County Courthouse

1 East Johnson Street, Staunton, VA 24402

Commonwealth Attorney

Department Overview:

The Commonwealth Attorney's Office has the following duties:

- Preparation and presentation of all indictments to Augusta County Grand Juries (mandated by statute);
- Trial preparation which includes, but is not limited to, interviewing witnesses, preparing witnesses for trial, legal research, obtaining necessary legal documents for trials, etc.;
- Prosecution of all felonies in the Augusta County Circuit Court (mandated by statute);
- Prosecution of all felony preliminary hearings in the Augusta County General District Court (mandated by statute);
- Prosecution of all felonies in the Augusta County Juvenile and Domestic Relations District Court (mandated by statute);
- Prosecution of misdemeanor cases in the Augusta County General District Court, the Augusta County Juvenile and Domestic Relations District Court, and the Augusta County Circuit Court (not mandated by statute, but done as a service to the investigating/arresting officers and to the citizens of Augusta County);
- 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;
- Providing conflict of interest opinions to any Augusta County employee or officer who may request one (mandated by statute);
- Providing legal advice to members of the Augusta County Sheriff's Department, troopers of the Virginia State Police, and other local law-enforcement agencies;
- Preparation of all necessary documents and orders for the extradition of defendants from other states (mandated by statute);
- Prosecution of all hearings involving the revocation of probation and/or suspended sentences;
- Appearance at bond hearings in felony criminal cases;
- Preparation of orders for the destruction of all unexecuted arrest warrants (mandated by statute); and
- Oversee and prepare all necessary budgetary paperwork and/or documentation required by the Compensation Board to ensure funding for the efficient operation of the Commonwealth's Attorney's Office.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$771,801	\$770,825	\$759,260	\$765,335	-1%
Operating	160,589	167,620	169,000	167,500	0%
Total	\$932,390	\$938,445	\$928,260	\$932,835	-1%

***Change in personnel is due to employee on military leave and use of part-time.

Service and Performance Measures:

Item	Actual
Felony Defendants (CY2012)	329
Sentencing Events (FY2013)	190

***Data extracted from Compensation Board budget document

Contact Information:

A. Lee Ervin, 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 2014-2015
Departmental Budgets by Function
Public Safety**

Department	FY2012-2013 Actual Expenditures	FY2013-2014 Adopted Budget	FY2013-2014 Amended Budget	FY2014-2015 Adopted Budget	% Growth
Sheriff	\$ 5,479,934	\$5,496,765	\$5,822,845	\$5,951,200	8%
Emergency Communication Center	1,481,918	1,565,780	1,589,845	1,625,035	4%
Fire Department	4,035,865	4,367,205	4,438,540	5,596,560	28%
Emergency Services- Volunteer	1,789,927	2,067,338	1,956,617	2,085,307	1%
Fire & EMS Training	250,007	274,875	287,860	364,290	33%
SAFER	781,064	1,054,765	1,136,700	272,160	-74%
Juvenile & Domestic Relations Court	12,793	17,920	17,920	19,340	8%
Court Services	2,690	2,850	3,100	3,350	18%
Juvenile & Probation	1,645,702	1,568,006	1,687,890	1,575,036	0%
Building Inspection*	380,346	362,665	377,075	375,185	3%
Animal Control	361,592	375,405	404,645	384,030	2%
Total Public Safety	\$16,221,838	\$17,153,574	\$17,723,037	\$18,251,493	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 visit and live 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 64 sworn deputies. Those 64 Full time and 2 part-time County funded sworn officers serve in Patrol, Traffic, Investigations, Civil Process, Courts, Crime prevention and Administrative Divisions.

Patrol Division

The Patrol Division is the backbone of the Department's traffic enforcement efforts and with only 28 assigned personnel and 2 administrative personnel, the division not only answers calls for service and investigates all manner of criminal complaints, they also contribute the lion's share of effort that is directed by the Department in the area of traffic enforcement. Each year, manpower fluctuates and the demands of the division's resources are stretched, but the division manages to successfully combat all types of violations.

The Division is divided into 4 rotating shifts that work 12 hour tours of duty. These shifts are commanded by Sergeants. The Division is commanded by Lt. Dennis Back and 2013 the Division wrote 2,999 Crime Incident Reports, made 2,457 arrests and wrote 2,190 traffic summonses.

Court Services Division

The Court Services Division consists of Sgt. Michael Painter, Corporal Jerry Shifflett and 5 Bailiffs. The Division provides court security in three county courts and is responsible for transporting prisoners to and from the court complex. In 2013, the Division screened 82,782 court complex visitors, service 2,172 civil papers, completed 162 jail transports and handled 877 inmates.

Civil Process Division

The Civil Process Division consists of Cpl. Jeff Dietz and 4 full time deputies. In 2013, The Division served 21,339 pieces of civil process of all types.

Traffic Division

The Sheriff's Office has a small but active Traffic Division. Lt. James "Monty" Sellers replaced Lt. James Mader who retired. In 2013, Lt. Mader issued 1,111 Virginia Uniform Summonses.

Investigative Division

The Criminal Investigations Division is commanded by Lt. Aaron Leveck and consists of Sgt. Brian Jenkins and four investigators in General Investigations. Investigator Joel Good retired in 2013 after 27 years of service. Investigators are on call for all manner of criminal investigations and in 2013 they wrote 277 initial reports and handled 629 cases.

Investigators can also be found in specialized units such as the Drug task Force which has a Sergeant and two investigators and the Regional Gang Task Force which has one investigator.

Support Services

In 2013 Lt. Back processed 52 post arrest DNA samples and 1,821 concealed weapons permit applications and renewals. Additionally, 363 citizens were fingerprinted for employment and background checks.

School Resource Division

The School Resource Division is commanded by Sgt. Rick Modlin and has three School Resource Officers. These deputies provide police services at all of the County's High Schools, Middle Schools and Elementary Schools.

Crime Prevention

The Crime Prevention Officer is Corporal Derek Almarode. He is responsible for the Department's Neighborhood Watch Program, Business Watch Program, National Night out and virtually every aspect of crime prevention activities.

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	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$4,694,235	\$4,680,480	\$4,899,660	\$4,996,850	7%
Operating	785,699	816,285	923,185	954,350	17%
Total	\$ 5,479,934	\$5,496,765	\$5,822,845	\$5,951,200	8%

***Change in personnel figures are due to reinstating four frozen deputy positions. Revised includes technology initiative funded in part by capital transfer. Increases in the new year operating budget are for equipment and training needed to pursue active shooter initiative and continue with the technology upgrades. Expenses related to the new positions are also included.

Service and Performance Measures:

Item	2013
Total Service Calls	29,942
Civil Process Served	20,241
Total Crime Incident Reports	3,276
Criminal Warrants Served	3,557
Protective Orders Served	173
Traffic Charges	3,824
DUI Arrests	67

Accomplishments:

- 2nd Place in the 2012 National Law Enforcement Challenge
- 1st Place 2013 Virginia Law Enforcement Challenge

Contact Information:

Randall D. Fisher, 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 Assistant ECC Director and the ECC Director.

Augusta ECC dispatches for The Augusta County Sheriff’s Department, 25 Fire Departments, 15 Rescue Agencies, the Craigsville Police Department, the Woodrow Wilson Rehabilitation Center Police Department, Blue Ridge Community College and The Shenandoah Valley Regional Airport and provides a communications link with Augusta Medical Center.

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 assistant director. The ECC is staffed 24 hours a day and 365 days a year with four supervisors, 12 full-time telecommunicators, and four 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 over 195,325 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)
- Maintain Reverse 9-1-1 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 profile testing, employee appreciation and career development
- Maintain our quality assurance program: to review randomly selected calls and evaluate the times and way the call was processed, to better serve the citizens and the units in the field
- Respond to citizens needs in the most effective manner possible
- Maintain a workable budget
- Working regionally with Staunton and Waynesboro to enhance the radio communications in Augusta County. Update radio equipment to be narrowband compliant by Jan.1, 2015.
- Working to modify the FCC radio licenses to narrow band requirements
- Focus on disaster preparedness and the overall Augusta County Emergency Plan
- Continue to update the regional All-Hazards Mitigation Plan, Regional Emergency Operational Plan and the Sara Title III plan
- Continue using the Emergency Medical Dispatch EMD program
- Assist all fire, rescue and law enforcement agencies
- Public education and informing the community with programs concerning the 9-1-1 system
- Continue to maintain a working relationship with neighboring Communications Centers, Smart Traffic Center and Virginia State Police
- Working with the individual county departments and agencies to develop a government center emergency evacuation plan and security threat assessment pre-planning
- Maintain and service our IFLOWS rain and stream gauges throughout the county
- Maintain alarm registration and billing.
- Continue to work with agencies and committees to update the Regional Emergency Operations and Action Plans.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$1,068,585	\$1,098,965	\$1,095,890	\$1,112,350	1%
Operating	413,333	466,815	493,955	512,685	10%
Total	\$1,481,918	\$1,565,780	\$1,589,845	\$1,625,035	4%

***Change in personnel figures are driven largely by allocation of annual merit and cost of living increase, offset by a reduction in over-time. Increases in operating costs are related to an increase in reverse 911 maintenance fee and new lease for public safety equipment at Deerfield tower site.

Service and Performance Measures:

	FY2013-2014 Actual
Total calls for service: Fire	9,241
Total calls for service: Rescue	9,907
Total calls for service: Law Enforcement	39,102
Emergency medical dispatch calls	362
Processing incidents	76,054
Processing calls for service (call taking)	46,483
Work performance: time call received until finished	1.43
Total calls for Alarms	1,473

Accomplishments:

- Acquired revenue from Virginia Wireless E-911 Services Board for the amount of **\$195,032.11** to support our needs and training for wireless calls.
- Maintained the Mobile Command Bus and assisted with incidents throughout the year to include searches for missing persons.
- Purchased radios (portable and mobile) for all fire dept, rescue squads and law enforcement in the County.
- Wrote and received a grant award on 10-08-2010 from The Virginia Department of Emergency Management (VDEM) announcing the allocation of the 2011 State Homeland Security Program grant (SHSP), CFDA #97.073 from the National Preparedness Directorate (NPD), United States Department of Homeland Security (DHS) for the amount of **\$150,000**. This is a regional grant to support the communication equipment for Deerfield tower site.
- Obtained a grant for funds **\$102,449** for upgrading of ECC servers, computers, software and monitors used for mapping in the emergency communications center.
- Obtained grant for the amount of **\$ 14,882.00** for upgrades to Augusta County Emergency Operations Center used during disasters located on the second floor of Government Center
- Helped maintained the alarm ordinance with increased revenue of **\$ 3,520**.
- Working with (3) localities: Augusta County, Staunton & Waynesboro on narrow-banding radio systems and working with RCC consultant to develop tower sites in Deerfield and communications site in Middlebrook.
- Updated and adopted the Regional Emergency Action Plan and the Regional All-Hazards Plan with Staunton, Waynesboro and Augusta County.
- Emergency Management: Attended meetings relating sheltering with Schools, Red Cross, Social Services and Health Department. Worked with agencies to develop warming and cooling centers to be established during tragic events. Develop and updated the Emergency Action plans for the dams in the County. Participated in the Region 3 Shockwave Disaster Exercise, Amtrak Railroad Emergency Course and Nursing Homes Emergency Preparedness Workshop
- Major events for the ECC that occurred in the County this year:
 - Train Fatality at Lyndhurst
 - (2) Armed Robberies of Banks
 - Major accident involving a deputy
 - (25) Working Structures Fires: Ida Court, Mount Pisgah Rd, and Whiskey Creek
 - Red Wings Root Music Concert at Natural Chimneys
 - (16) Searches missing persons
 - (111) Deaths
 - (117) Traumatic Events: to include gunshot wounds, farming accidents, falls from heights

Contact Information:

Donna J. Good, ECC Director

Linda Beathe, Assistant ECC Director

Location: Augusta County Government Center

Emergency Communications Center

18 Government Center Lane

P.O. Box 590

Verona, VA 24482

Phone: (540) 245-5501

Fax: (540) 245-5506

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

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:

- Continue to build relationships with fire and rescue agencies and jointly explore new ideas and programs for continuous improvement toward a safer, more efficient, and cost effective way to provide services to citizens.
- Review past studies and utilize this information to assist in formulating planning that addresses projected, as well as unforeseen needs and future growth within Augusta County.
- Continue to form partnerships between all stakeholders and strive for ongoing progress in all aspects of our business, setting the high standard for all service delivery to the citizens.
- 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.

Budget Summary:

Career Budget 32010:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$3,522,256	\$3,765,795	\$3,837,030	\$4,908,875	30%
Operating	513,609	601,410	601,510	687,685	14%
Total	\$4,035,865	\$4,367,205	\$4,438,540	\$5,596,560	28%

Volunteer Budget 32020:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$1,789,927	\$2,067,338	\$1,956,617	\$2,085,307	1%

Training Budget 32030:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$156,142	\$158,405	\$168,460	\$227,285	43%
Operating	93,865	116,470	119,400	137,005	18%
Total	\$250,007	\$274,875	\$287,860	\$364,290	25%

SAFER Budget 32040:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$781,064	\$1,054,765	\$1,136,700	\$272,160	-74%

Budget Highlights:

- Change in career personnel budget is due largely to the completion of the SAFER grant in September 2014. SAFER personnel expenditures decreased in return.
- Addition of four firefighter positions in career personnel budget. Operating includes equipment for the new personnel.
- Reinstatement of the frozen Training position in training budget. Operating includes related expenditures for the position.
- Volunteer budget includes 2% increase on base contribution for fire departments.

Service and Performance Measures:

Item	FY2013 Actual
Fire Incidents	8697
Rescue Incidents	9627
Calls Turned Over to Next Due Agencies	511
Volunteers	890
Paid Personnel	81
Fire Responses	2712
Motor Vehicle Crash Responses	2935

Accomplishments:

- Part-time position added to IT Department for Fire-Rescue computer/software support.
- Two lieutenants and four firefighters were hired to staff Preston L. Yancey Volunteer Fire Company to assist that agency in conforming to ISO Standards.
- Career personnel began staffing Craigsville-Augusta Springs First Aid Crew on a 24/7 basis. A 640 square foot addition was added to Craigsville Rescue's building to provide adequate housing for volunteer and career personnel.
- Augusta County Fire Department renovations underway in the Fall of 2011 after many years of planning and preparation and have now been completed.
- Revenue Recovery Distribution Plans signed by all required Augusta County volunteer agencies.
- Mutual Aid Agreements signed by agencies.
- Develop a Strategic Fire Year Plan
- Department restructure process
- Awarded a SAFER grant allowing for the addition of 21 new firefighters
- Support the volunteer system with administrative (i.e. insurance, records management) and training

Contact Information:

Carson Holloway, Fire-Rescue Chief

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

Phone: (540) 245-5624

Fax: (540) 245-5356

Juvenile and Domestic Relations District Court

Department Overview:

The juvenile and domestic relations district court handles cases involving:

- Juveniles accused of delinquent acts, traffic infractions or status offenses
- Children in need of services or supervision
- 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-ordered rehabilitation services
- Court consent for certain medical treatments

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. Currently, a substitute Judge serves Monday thru Friday for one court due to Judge Ricketts appointment to Circuit Court. Judge Anita D. Filson, who presently serves as Chief Judge, presides each Wednesday and Friday, and the third Tuesday of each month. Judge Laura Dascher presides on second Thursday and every other fourth Monday. Judge Paul Tucker presides every third Monday, fifth Tuesday and other fourth Monday. 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 Attorney's, 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, six full time Deputy Clerks and currently one Deputy Clerk vacancy, 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	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$12,793	\$17,920	\$17,920	\$19,340	8%

***Change in operating includes request for replacement equipment.

Service and Performance Measures:

Item-Augusta J&D Court	FY2012 – 2013
Juvenile Cases	2,838
Domestic Cases	2,394
Hearings Held	10,644

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, all current 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: Augusta County Juvenile and Domestic Relations Court
 P.O. Box 1336
 6 East Johnson Street, First Floor
 Staunton, VA 24401

Phone: (540) 245-5306

Fax: (540) 245-5349

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

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 and the City of Staunton.

The current programs are:

- Intake
- Background Reports
- Probation Supervision
- Parole Supervision

Strategic Goals and Objectives:

- Continue to provide services and retain staff.
- Reduce Recidivism Rate of Probationers and Parolees.
- Reduce the length of probation supervision for low risk offenders.
- Expand the use of two-way video.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 – 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$2,690	\$2,850	\$3,100	\$3,350	18%

***Budget consists of telephone expenditure. Chair replacement in included in revised FY2014 and adopted FY2015..

Accomplishments:

- Local Detention Days for Augusta County are down 33.8% from calendar year 2012 to 2013 (699 days to 463 days).
- The same calendar years comparison shows that in Augusta County: Juvenile Misdemeanor Complaints are down 5.1% (117 intakes to 111 intakes); Juvenile Felony Complaints are down 25.7% (70 intakes to 52 intakes); and Domestic Relations Complaints have risen 4.7% (1445 intakes to 1517 intakes).
- After-Hours Video Intake capabilities were expanded to a site at the Augusta Sheriff's Department.
- Probation Officers have continued to conduct training sessions for local law enforcement, school personnel, parents, and the community on the topic of gangs and dealing with mentally ill clients.

Contact Information:

Gary L. Conway, Director

Location: 25th District Court Service Unit

6 East Johnson St., 3rd Floor
Staunton, VA 24402

Phone: (540) 245-5315 x 123

E-mail: Gary.Conway@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. Funding is provided by grants (52%) and locality and school contributions (48%). The Office served 9,583 citizens in FY13, of which 5,552 were attributed to 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 FY15 is 12.57%. 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. The County's contribution for FY15 is 39.41%. 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 FY15 the local contributions are for maintenance and 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	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$1,645,702	\$1,568,006	\$1,687,890	\$1,575,036	0%

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. 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. We also 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:

- Establish a policy and procedure to pursue compliance of unlicensed dog as they are made known to the Animal Control Office from the Treasurer's Office.
- Review and revise Augusta County Animal Control Ordinances (Chapter 5 Augusta County Ord.)
Succession planning for retirement of supervisor and incoming new hire

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$162,048	\$164,905	\$174,255	\$186,930	13%
Operating	199,544	210,500	230,390	197,100	-6%
Total	\$361,592	\$375,405	\$405,645	\$384,030	2%

***Change in personnel figures are driven mainly by the overlap in personnel due to training before a retirement. Shenandoah Valley Animal Service Center is the primary line item in operating expenditures and the County's percentage of expenditures is less in FY15.

Service and Performance Measures:

Item	2013 Actual
Calls Received	3272
Night Calls Received	234
Animals Received	560
Stray Animals	425
Animals Surrendered	55
Complaints	2134
Special Projects	8
Civil Fines Issued	1275
Inspections	12

Accomplishments:

- Formed regional advisory board for the Shenandoah Valley Animal Services Center This 3 person group includes Gary Webb-Augusta County, Shane Ayers-Staunton, Dee Price-Waynesboro.
- Obtained and outfitted a 20' disaster trailer to use for animal sheltering as part of the Emergency Operation Plan. Equipment from this trailer was used in January,2014 during a power outage at the Shenandoah Valley Animal Services Center.

Contact Information:

Gary Webb, Senior Animal Control Officer

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 2014-2015
Departmental Budgets by Function
Public Works**

Department	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Highway & Roads	\$18,793	\$17,000	\$17,000	\$12,000	-29%
Street Lights	119,963	116,000	116,000	116,000	0%
Sanitation & Waste Removal	1,810,398	1,852,875	1,864,875	1,934,370	4%
Recycling Program	146,801	150,750	145,500	147,750	-2%
Maintenance of Buildings & Grounds	1,196,873	1,309,735	1,330,510	1,369,065	5%
Total Public Works	\$3,292,828	\$3,446,360	\$3,473,885	\$3,579,185	4%

Maintenance (Includes Sanitation and Waste, and Recycling)

Mission:

To provide build and grounds maintenance to County owned facilities.
To provide solid waste and recycling facilities for citizens of Augusta County.

Department Overview:

Maintenance Department is responsible for all electrical, plumbing and general upkeep of County owned buildings. Maintenance staff is responsible for janitorial upkeep of part of the Administration building, part of the Social Services building, part of the Courts building, Maintenance Shop and County Courthouse. Contract janitorial takes care of the OSHA building, Sheriff’s office, Extension building, two libraries and part of the Social Services building, Administration building and Courts building.

Maintenance staff utilizes workforce crews from MRRJ for janitorial and painting and remodeling work.

Maintenance staff maintains 10 compactor/recycling sites though-out Augusta County.

Maintenance staff makes professional office for all County departments and public/private street signs as needed.

Maintenance staff is responsible for snow removal at the Government Center Complex, OSHA building, County owned fire departments, Courthouse, Courts building and several compactor/recycling sites. Some areas are contracted out.

Strategic Goals and Objectives:

- Provide preventive maintenance for electrical, plumbing and mechanical equipment as well as structural
- Perform general maintenance work as needed
- Perform general and scheduled janitorial services
- Perform general carpentry work with MRRJ workforce crew
- Maintain Maintenance Department and County Administrator’s vehicle fleet
- Provide Departments with office signs as requested
- Install and maintain County street signs
- Provide citizens with solid waste disposal and recycling

Budget Summary:

Highways & Roads:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 – 2015 Adopted	% Change from FY2014
Operating	\$18,793	\$17,000	\$17,000	\$12,000	-29%

***Decrease due to equipment purchase in prior years.

Street Lights:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$119,963	\$116,000	\$116,000	\$116,000	0%

Sanitation & Waste Removal:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$169,846	\$168,115	\$178,115	\$242,060	44%
Operating	1,640,552	1,684,760	1,686,760	1,692,310	0%
Total	\$1,810,398	\$1,852,875	\$1,864,875	\$1,934,370	4%

***Increase due restructuring of caretaker positions.

Recycling:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$146,801	\$150,750	\$145,500	\$147,750	2%

***Decrease due to new hauling contract.

Maintenance:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$440,006	\$431,435	\$449,010	\$483,965	12%
Operating	756,867	878,300	881,500	885,100	1%
Total	\$1,196,873	\$1,309,735	\$1,330,510	\$1,369,065	5%

***Change in personnel is due to the reinstatement of a frozen maintenance position. Operating includes adjustments for addition of Craigsville Rescue building.

Service and Performance Measures:

Item	FY2013 Actual	FY2014 Planned	FY2015 Planned
Number of compactor/recycling sites provided & maintained	10	10	10
Preventive Maintenance Contracts	5	5	6
Buildings Maintained	16	17	17
Fleet Vehicles Maintained	7	7	7

Item	CY2013 Actual	CY2014 Planned	CY2015 Planned
Solid Waste Tonnage	15,490	15,500	15,500
Recycling Tonnage	1,273	1,300	1,300
County Recycling Rate	33.3%	34%	34%
Solid Waste/Recycling Transportation costs	\$807,654	\$810,000	\$815,000

***Buildings added: Riverheads FD (2011), Yancey FD (2012), Ladd Elem (2014), Craigsville Rescue (2014)
Preventive maintenance contracts: elevator, fire alarm, sprinklers, fire extinguishers, generators

Accomplishments:

- Performed general maintenance as needed in County owned buildings
- Through contracts, performed preventive maintenance within County owned buildings
- Provided solid waste and recycling for citizens of Augusta County
- School Board office move from Fishersville to Government Center
- Circuit Courthouse courtroom, jury room and office renovations
- Circuit Courthouse roof leak repair and painting
- Generator at Preston Yancey Fire Department
- Floor replacement at Crimora Community Center
- Repairs and clean-up at all compactor sites
- Office renovations at Fire/Rescue Training Building
- Administration 2nd floor kitchen floor replacement
- Scheduling of janitorial services at Government Center complex
- Replaced Maintenance Building roof

Contact Information:

Tony Clements, Director of Maintenance

Location: Augusta County Government Center
Maintenance Department
18 Government Center Lane
Verona, VA 24482

Phone: (540) 245-5632

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

**Augusta County
Fiscal Year 2014-2015
Departmental Budgets by Function
Health & Public Assistance**

Department	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Health Department	\$517,262	\$529,240	\$538,490	\$574,530	9%
Tax Relief for the Elderly	244,113	260,000	260,000	260,000	0%
Total Health & Public Assistance	\$761,375	\$789,240	\$798,490	\$834,530	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

	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$ 1,157,591	\$ 1,224,443	\$ 1,224,442	\$ 1,331,183	9%
Operating	284,209	295,800	295,800	283,850	-4%
Total	\$ 1,441,800	\$ 1,520,243	\$ 1,520,242	\$ 1,615,033	6%
County Funding	\$517,262	\$529,240	\$538,490	\$574,530	2%

***Change in personnel reflects milk inspector (new) and local portion of potential bonus for State employees.

Service and Performance Measures:

Item	FY2012 – 2013 Actual
Septic Permits Issued	171
Well Permits Issued	123
Food Inspections	287
Tourist Establishment Inspections	8
Rabies Reports	31
Patient Visits	5613

Contact Information: Douglas Moran, District Administrator (540-332-7830 ext 326)

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	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$244,113	\$260,000	\$260,000	\$260,000	0%

***Funding based on historical averages for program

**Augusta County
Fiscal Year 2014-2015
Departmental Budgets by Function
Cultural**

Department	FY2012 – 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Parks & Recreation	\$1,213,925	\$1,305,625	\$1,287,525	\$1,342,780	3%
Natural Chimneys	167,981	197,445	193,195	199,660	1%
Library	1,116,851	1,101,935	1,130,978	1,145,380	4%
Churchville Branch Library	108,061	105,105	107,325	107,865	2%
Total Health & Public Assistance	\$2,606,818	\$2,710,110	\$2,719,023	\$2,795,685	3%

Parks and Recreation (Including Natural Chimneys)

Department Overview:

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

Natural Chimneys Park in Mt. Solon, Virginia which was gifted the county in 2009, offers many recreational opportunities to county citizens and other visitors. It features the towering limestone formations for which it is named, trails, picnic shelters, a swimming pool, a trout stocked river, as well as a very popular seasonal campground that is experiencing its fourth generation of campers. Both day visitors and those who choose to stay overnight in the campground find plenty of space and opportunities for recreation, relaxation and fellowship. Parks & Recreation Department staff manage the facility.

Strategic Goals and Objectives:

- Increase the general public/citizens' use of on-line registrations for programs and activities
- Launch the capability to accept on-line camping and facility reservations
- Identify possible new revenue streams that have emerged with the development of parks and facilities
- Continue to build relationships within the greater regional community that provide opportunities to host special events like festivals, races, etc. at Natural Chimneys and other county parks
- Continually evaluate the costs of programs/events in comparison to the benefits produced or realized which determines staff's investment of time and resources
- Increase the use of social media in our department's promotional and marketing efforts
- Begin to physical/capital improvements to the Recreation Gym facility that will enhance the users' experience and make operations more energy and cost efficient
- Continue to maintain clean parks and safe recreational equipment (playgrounds, ball fields, soccer goals, etc.)
- Continue to develop a preventative maintenance program in regard to grounds, facilities, and equipment that results in cost-efficiency

Budget Summary:

Parks & Recreation:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$808,636	\$828,275	\$819,575	\$851,930	3%
Operating	405,289	477,350	467,950	490,850	3%
Total	\$1,213,925	\$1,305,625	\$1,287,525	\$1,342,780	3%

***Change in personnel figures are driven largely by allocation of annual merit and cost of living increases. Operating increase is partly contributable to adding sites to mowing contract and additional adult programs.

Natural Chimneys:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$94,064	\$103,295	\$97,670	\$106,860	3%
Operating	73,917	94,150	95,525	92,800	-1%
Total	\$167,981	\$197,445	\$193,195	\$199,660	1%

***Change in personnel cost is due to employee turnover offset by more part-time. Operating costs are reduced as Parks & Recreation budget will absorb some vehicle expenditures.

Service and Performance Measures:

Item	FY2013 Actual
Programs Offered	447
Programs Realized/started	266
Participants	8,627
Participation Hours	351,851

**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:

- Launch of on-line program registration capability
- Successful reorganization and reassignment of responsibilities upon the loss of a full-time programming position, the resignation of our Athletics Coordinator with over 25 years' experience, and the resignation of our Natural Chimneys Park Coordinator within 6 months of each other
- Hosting the first, annual Red Wing Roots Music Festival at Natural Chimneys Park in cooperation with Black Bear Productions (www.redwingroots.com)
- Continued development of Deerfield Park with Grand Opening scheduled for May-June 2014
- Relocation to new offices and successfully adjusting our programming schedule to accommodate no longer having specifically designed activity rooms
- Administering \$21,498 in Recreation Matching Grants during the calendar year 2013 and \$20,935 in calendar year 2012.
- At the conclusion of FY12-13, the department had recovered 58.5% of all operating expenses through direct revenue streams

Contact Information:

Andy Wells, Director

Location: Augusta County Government Center
Augusta County Parks and Recreation
18 Government Center Lane
P.O. Box 590
Verona, VA 24482

Phone: (540) 245-5727

Fax: (540) 245-5732

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

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: Develop a plan to increase funding to provide exceptional twenty-first century library services.

Objective A: Work with VLC partners to install an RFID system at Fishersville.

Objective B: Participate in the Geek the Library project.

Goal 2: Support the Friends of the Augusta County Library and the Augusta County Library Foundation with their marketing, fundraising, and promotional efforts.

Objective A: Provide staff and meeting space to support both organizations.

Objective B: Include promotional materials in the library program newsletters.

Objective C: Credit Friends of the Library funding support on posters, flyers, and at programs.

Strategic Direction 2: Build our community.

Goal 1: Seek new partnership opportunities.

Objective A: Maintain our strong partnership with Augusta County Schools.

Objective B: Explore partnership opportunities with Augusta County Parks and Recreation, area senior living facilities and group homes, legal aid providers, 4-H.

Objective C: Work with the Staunton-Augusta Rotary Club to continue the Job Club.

Goal 2: Seek additional cooperation within the Valley Library connection and area libraries.

Objective A: Plan regularly scheduled meetings of directors and other key personnel.

Objective B: Conduct a joint "Geek the Library" project.

Strategic Direction 3: Meeting the Planning for Library Excellence "A" rating in all standards.

Goal 1: Meet the "A" rating in staffing.

Objective A: Promote the Lead Custodian position to full-time.

Objective B: Fill the 2.5 FTE frozen positions (part-time library aide, Library Assistant I, Library Aide)

Goal 2: Develop and nurture volunteers.

Objective A: Create a system of mentors for volunteers.

Objective B: Provide formal training opportunities.

Goal 3: Meet the "A" rating for Facilities.

Objective A: Create a future facilities plan based on 20-year population growth projections.

Objective B: Investigate the use of deposit collections, delivery service, and/or library vending machine service at strategic locations.

Strategic Direction 4: Provide exceptional public library service to the citizens of Augusta County.

Goal1: Provide technology classes at all locations.

Goal 2: Rotate collections at stations frequently to create vibrant and interesting collections.

Goal 3: Provide library service outside ACL locations using mobile technology (at festivals, fairs, local schools).

Goal4: Investigate purchase of streaming video service such as Hoopla.

Budget Summary:

Library:

Item	FY2012 – 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$752,691	\$753,840	\$769,875	\$777,575	3%
Operating	364,160	348,095	361,103	367,805	5%
Total	\$1,116,851	\$1,101,935	\$1,130,978	\$1,145,380	4%

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

Operating increase is for adding security cameras, adding computer with a grant and miscellaneous site improvements.

Churchville Library:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$93,209	\$88,135	\$90,370	\$90,685	3%
Operating	14,852	16,970	16,955	17,180	1%
Total	\$108,061	\$105,105	\$107,325	\$107,865	3%

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

Service and Performance Measures:

	FY2012-2013 Actual
Circulation	541,327
Items Added	10,135
Collection Total	202,957
Number of Patrons Registered	23,792
Number of Patron Visits	231,513
Number of Programs	786
Program Attendance	20,224
Uses of Meeting Rooms and Attendance	12,803
Uses of Website	39,467
Reference Questions Asked (Fishersville only)	24,382
Volunteer Hours Donated	6

Accomplishments:

- Offered Job Club with Staunton-Augusta Rotary Club
- Teen Librarian, Elzena Anderson, chosen to attend NASA/Mars MAVEN workshop
- Patron survey conducted by JMU student interns
- Continued Rubber Ducky program and began 1,000 Books Before Kindergarten program with Augusta County Schools and Headstart
- ACL Things online technology training for staff
- Augusta County Genealogy Society Library moved to Fishersville Library
- Increased bandwidth to Fishersville, Churchville, and Middlebrook libraries
- Presented One Book One Community read of *A Walk in the Woods* by Bill Bryson
- Completed *Library Access and Security Study*, resulting in adding security cameras and doors
- Friends of the Augusta County Library celebrated Thirty-Fifth Anniversary with special programs featuring author, Robert Goolrick, and a performance by the students at the Daniel Heifetz Institute
- Joint planning meeting with the staff, Friends of the Library Board, Library Board Trustees, and Beck Earhart to discuss the library and the Augusta County Comprehensive Plan

Contact Information:

Diantha McCauley, Director
Debbie Sweeney, Assistant Director

Location: Main Library, Fishersville
1759 Jefferson Hwy
Fishersville, VA 22939

Phone: (540) 949-6354
(540)-885-3961

E-mail: diantha@augustacountylibrary.org

**Augusta County
Fiscal Year 2014-2015
Departmental Budgets by Function
Community Development**

Department	FY2012-2013 Actual Expenditures	FY2013-2014 Adopted Budget	FY2013-2014 Amended Budget	FY2014-2015 Adopted Budget	% Change from FY2014
Community Development	\$892,375	\$940,415	\$921,570	\$930,805	-1%
Tourism	187,028	178,995	184,315	196,020	-9%
Economic Development	227,717	273,154	244,449	259,110	-5%
Environmental Management System	41,595	38,275	38,100	21,514	-44%
Extension Office	86,395	94,660	94,660	96,465	2%
County Farm	3,609	13,000	13,000	13,000	0%
Total Community Development	\$1,438,719	\$1,538,499	\$1,496,094	\$1,516,914	-1%

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 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 and final plats in accordance with the Subdivision and Zoning 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.
- Administers the Zoning, Subdivision, Erosion and Sediment Control, and Stormwater Ordinances and Floodplain Overlay District.
- 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 the Revenue Sharing Rural Rustic Road Program.
- 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.
- Continue the review and revision of the County’s 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 Ordinance 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 Conservation and Recreation and DEQ recommendations on our Erosion & Sediment Control and Stormwater 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.

Budget Summary:

Building Inspections:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$364,481	\$343,015	\$359,075	\$357,145	4%
Operating	15,865	19,650	18,000	18,040	-1%
Total	\$380,346	\$362,665	\$377,075	\$375,185	4%

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

Community Development:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$758,344	\$786,100	\$766,160	\$786,665	0%
Operating	134,031	154,315	155,410	144,140	-1%
Total	\$892,375	\$940,415	\$921,570	\$930,805	-1%

***Personnel figures include allocation of annual merit and cost of living increases, offset by frozen Associate Planner positions (vacant) and MS4 position to begin in April 2015.

Service and Performance Measures:

Item	FY2011 – 2012 Actual	FY2012 – 2013 Actual
Building permits issued	780	728
Total permits issued	2,445	2,614
Inspections	6,790	7,047
Special Use permits	46	56
Variances	2	3
Rezoning requests	14	1
Zoning certificates issued	199	192
Administrative permits reviewed	332	296
Field inspections (zoning)	1,486	1,459
E&S inspections	1,033	1,103
E&S control plan review	26	29
Site plan review	17	19
Final plat review	19	14
Flood plain review	20	12
Minor subdivision plat reviews	210	167

Accomplishments:

- Drafted Zoning Ordinance Amendments to address concerns of the Board of Supervisors.
- Provided staff assistance and prepared staff reports on one (1) rezoning request and one (1) request to amend the Concept Plan for Mill Place Commerce Park.
- Prepared thirteen (13) staff reports on potential rezonings in the County.
- Continued work on the review of the Comprehensive Plan.
- Prepared staff reports and recommendations on sixty-five (65) Board of Zoning Appeals items including:
 - Fifty-six (56) Special Use Permit applications
 - One (1) Appeal of the Zoning Administrator's Decision
 - Three (3) Variance applications
 - Five (5) Extensions of Time
- Reviewed twelve (12) Flood Plain sketches.
- Reviewed eight hundred forty-four (844) Building Permit applications.
- Issued one hundred ninety-two (192) Zoning Certificates.
- Reviewed a total of two hundred ninety-six (296) Administrative Permits.
- Made a total of one thousand four hundred fifty-nine (1,459) Field Inspections including:
 - Eighty (80) Special Use Permit inspections including Special Use Permit violation inspections.
 - Eight hundred sixty-nine (869) Zoning Complaint Inspections.
 - Four hundred forty-eight (448) Grass and Weed Complaint inspections.
 - Sixty-one (61) Trash Complaint inspections.
 - One (1) Flood Plain inspection.
- Received one hundred ninety-two (192) New Zoning Complaints.
- Prepared documentation for three (3) Court Cases to go to trial.
- Completed four (4) Drainage Improvement Projects (Belaire Subdivision, Featherstone Manor, Nottingham Subdivision, and Teaverton 1A).
- Completed Erosion and Sediment Control File Clean-up.
- GPS'd all drainage easements.
- Completed grading of Mill Place Lot 36 in preparation for Shamrock Foods (\$890,000 project).
- Completed Extension of Mill Place Parkway (\$804,000 project).
- Completed the design for the Sheriff's Office trench drain.
- Developed site plan and coordinated improvements to the Shenandoah Valley Animal Services Center.
- Completed reconstruction of Mill Place Commerce Park BMP #4, the SWM basin located behind the Middle River Regional Jail.

- Received \$25,000 SWM Implementation grant from DCR
 - Modified the BMP inspection database in preparation for taking over the stormwater program
- Administered Back Creek Flood Study
 - \$50,000 grant from FEMA
 - \$8,500 grant from DCR (Applied for and received in 2012)
- Continued working with Service Authority on Weyers Cave Drainage/Sewer Project.
- Completed rehabilitation of Mills Creek Dam.
- Reviewed 167 Minor Subdivision Plats.
- Reviewed 1 Preliminary Plat and 14 Final Plats.
- Reviewed 19 Site Plans.
- Issued 31 Certificates of Occupancy for commercial and industrial sites.
- Reviewed 29 Construction and Erosion and Sediment Control Plans.
- Reviewed 1 As-Built Plan.
- Issued 32 Land Disturbing Permits.
- Currently have 78 active sites / 36 active commercial sites.
- Conducted 1,103 erosion inspections on 100 sites.

- Received 27 drainage complaints.
- Collected \$9,450 from Erosion and Sediment Control Civil Penalties.
- 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 2009 edition of the Uniform Statewide Building Code and keeping abreast of proposed changes upcoming in the new code cycle.
- 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 2,614 permits including 728 building, 814 electrical, 416 plumbing, 603 mechanical and 63 manufactured homes.
- Performed 7,047 inspections.
- Performed 517 E&S inspections on residential construction sites.

Contact Information:

Timothy K. Fitzgerald, Director of Community Development

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

Phone: (540) 245-5700

Fax: (540) 245-5066

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

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 including manufacturing, services, tourism and agriculture. The Department strives to collaborate on all levels (local, regional, and state) to maximize the economic opportunities for the area in a cost-effective manner and make available in a timely manner, the resources necessary to support the growth of existing and prospective businesses within prudent financial constraints. Further, the Department assists in creating an environment that encourages, values and supports entrepreneurship, builds a strong level of awareness among students and young adults of the availability of local career and economic opportunities while promoting a quality of life that embraces our heritage, preserves the environment and effectively manages the resources we have been given.

Strategic Goals and Objectives:

- Improve Organizational Effectiveness and Communications
 - Update Augusta County's Strategic Economic Development Plan
 - Develop and maintain stand-alone Economic Development website
 - Develop and distribute two marketing publications
 - How to Start a Business Brochure
 - Economic Development Services Rack Card
 - Create hard-copy and companion electronic filing system
 - Establish monthly electronic newsletter
 - Create and maintain Economic Development Facebook page
 - Each staff member to attend one IEDC training course per year in order to consistently learn new strategies, evaluate existing approaches, and implement best practices
- Support Existing Businesses - establish and maintain a multi-faceted business retention program with the following components:
 - Complete 40 direct industry visits per year
 - Host four industry luncheons by graphic area per year
 - Establish a business appreciation event
- Stimulate New Business Activities
 - Complete two direct site location consultant visits per year
 - Work with the Shenandoah Valley Partnership to establish a proactive hard copy and companion electronic marketing campaign for site location consultants
 - Work with the Shenandoah Valley Partnership to host Virginia Economic Development Partnership project managers
 - Complete requests for information, site submittals, and prospect visits
- Enhance Labor Resources

- Work with the Shenandoah Valley Partnership to establish a proactive campaign for labor pipeline development
- Provide Dashboard EQ as an online tool for site location consultants, existing business, and citizens
- Serve on Staunton-Augusta-Waynesboro Career and Technical Advisory Council
- Enhance Physical Infrastructure and Site Readiness
 - Work with the Shenandoah Valley Partnership to establish a regional site readiness process
 - Further site readiness of key economic development sites in Augusta County
 - Construct a water tank in Mill Place Commerce Park to accommodate fire flow protection needs of existing and future business locations

Budget Summary:

Tourism:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$187,028	\$178,995	\$184,315	\$196,020	9%

***Increase in funding to meet tourism moral obligation.

Economic Development:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$148,532	\$181,265	\$148,885	\$149,790	-18%
Operating	79,185	91,889	95,564	109,320	18%
Total	\$227,717	\$273,154	\$244,449	\$259,110	-5%

***Change in personnel attributable to turnover in department. Operating increase attributable to marketing costs and Shenandoah Valley Regional Partnership per capita contribution rate.

Service and Performance Measures: Based on calendar year in order to fully report on a complete year during the budget process

	2012 Actual	2013 Actual	2014 Projected
Recruiting Event	2	2	2
Prospect Leads +\$5M	11	11	15
Business Licenses	579	557	590
Expansions	2	2	4
New Industries +\$5M	0	1	1
Existing Industry Visits	N/A	N/A	40

Accomplishments for Calendar Year 2013:

- Shamrock Farms Location
- Daikin Expansion
- Hollister Incorporated Expansion
- Establishment of Health Care Corridor
- Construction of Route 636 Initiated
- Improvements to Exit 91 Initiated
- Dascom Purchase of 10 Acres in Mill Place
- Selection and employment of an Economic Development Director
- Selection and employment of an Economic Development Marketing Assistant
- Continuation and expansion of Fields of Gold Agritourism Program

Contact Information:

Amanda N. Glover, Director of Economic Development

Location: Augusta County Government Center
Economic Development Office
18 Government Center Lane
P.O. Box 590
Verona, VA 24482

Phone: (540) 245-5619

Fax: (540) 245-5096

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

Environmental Management System

Mission:

Augusta County (County), Augusta County Public Schools (School) and Augusta County Service Authority (Service Authority) strive to reduce their environmental risks, meet/exceed State and Federal Regulations and be good stewards through education and opportunities.

Department Overview:

Environmental Management System (EMS) Programs are a management tool to handle our environmental activities and risks. These activities at facilities include: handling of hazardous material, recycling, waste reduction activities, energy, electricity, and water usage reductions, compliance with County, State and Federal regulations, safety issues that relates to environmental aspects and emergency preparedness. Such tools to help with management of aspects includes: objectives and targets, standard operating procedures, training, communication, program documentation and auditing.

Strategic Goals and Objectives:

- Manage all EMS programs at County, Service Authority and School facilities; 5 EMS programs involving 19 facilities.
- Continue to meet all EMS Program requirements including documentation, legal review, auditing, training, communication, monitoring and measurement.
- Complete DEQ Annual Report for all facilities. DEQ is allowing the high schools and WWTPs to be in one report respectively. Therefore, there are 4 reports needed to be completed and submitted.
- Continue to establish environmental program for Augusta County Elementary Schools.
- Submit E3 applications and obtain re-certifications for County, Service Authority and School environmental programs.
- Manage environmental related projects outside of EMS. Connect them to existing EMS programs as appropriate.
- Maintain environmental bulletin board.
- Maintain County's environmental website.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$38,175	\$33,975	\$35,200	\$17,714	-48%
Operating	3,420	4,300	2,900	3,800	-12%
Total	\$41,595	\$38,275	\$38,100	\$21,514	-44%

***Decrease in personnel is due to changes in duties for the Environmental Programs Manager. The position shares responsibilities with the Assistant to the County Administrator position. Office expenditures are included in the County Administration department.

Service and Performance Measures:

Item	FY2013 Actual	FY2014 Planned	FY2015 Planned
DEQ Reports	4	4	4
Program Audits/Reviews	2	2	2

***DEQ allowed the County to combine ten reports into one for the wastewater treatment facilities. DEQ Allowed the County to combine 5 reports into one for the high schools.

Accomplishments:

EMS Management – All Facilities

1. Periodic review of aspects, objectives, targets, actions and standard operating procedures has been conducted as needed.

Augusta County EMS

Covers Administration, Social Services, USDA, Extension, Maintenance and Fire/Rescue Buildings

1. Approximately 13 tons of mixed paper was recycled through Vector Industries.
2. Corrugated cardboard was collected and picked-up by Middle River Regional Jail for bailing and recycling.
3. Plastic and aluminum cans were collected and taken to the Food Pantry to be placed on their recycling truck.
4. The Food Pantry is recycling paper, cardboard, plastic bottles and aluminum cans from USDA’s office, Social Services and Extension. There is no cost to the County.
5. Parks and Recreation Department collects leaves from the Augusta County Government Center and takes them to the Berry Farm for habitat.
6. Parks and Recreation Department provides citizens with “Go Green” classes and events throughout the year.

Public School Facilities

Covers Elementary Schools, High Schools and the Bus Garage

1. Augusta County Schools continues to be a “Green School Division” through Virginia Municipal League and Virginia Association of County’s “Go Green” challenge.
2. Fluorescent bulbs at 9 public schools, Bus Garage and Administration are continually recycled via bulb crusher. Mercury contents are properly handled in accordance with federal regulations.
3. Used oil and antifreeze is recycled for the High Schools by the Bus Garage.
4. All Augusta County Public Schools, with exception to Woodrow Wilson Elementary, Middle and High Schools, are recycling cardboard. All other recyclables are landfill unless the schools have their own programs. Woodrow Wilson Elementary, Middle and High Schools participate in the Woodrow Wilson Complex Recycling Program. Solid waste amounts have been reduced by collecting and recycling cardboard separately.
5. All schools are participating in recycling at some level even though there is very little funding available. The Recycling Committee has helped schools by award of small recycling grants.
6. Unused science lab chemicals in the public schools are properly disposed of by Central Office as needed.
7. All chemicals within science labs are properly stored and labeled.
8. Oil and fuel filters are continually recycled at the Bus Garage via vendor services.
9. All School facilities thermostats continue to be set at federally recommended settings of 68 degrees for heating and 76 degrees for cooling. A reduction in energy continues to be noted.
10. A waste oil furnace is being utilized at the Bus Garage. This produces a cost savings and recycles approximately 15,000 gallons of oil per year.
11. EMS for the Vehicle Service Centers involving the Bus Garage was recertified in 2013.

Augusta County Service Authority

Covers the 10 Wastewater Treatment Plants, ACSA Shop and the Landfill

1. By having a certified EMS Program, DEQ is making fewer inspections at the WWTPs.
2. SPCC Plan at Middle River WWTP has been implemented. Monitoring continues.
3. Stuarts Draft WWTP SPCC Plan has been completed and is currently being monitored.
4. The SPCC Plan for the Landfill has been completed and is being implemented and monitored.
5. Fishersville WWTP SPCC Plan has been completed and is being implemented and monitored.
6. ACSA continues to look at cutting energy usage and costs. Energy audits and projects are continually completed.
7. EMS for the Vehicle Service Centers involving the ACSA Shop was recertified in 2013.

Contact Information:

Candy J. Hensley, Environmental Programs Manager/Assistant to the County Administrator

Location: Augusta County Government Center
Environmental Management Department
18 Government Center Lane
Verona, VA 24482

Phone: (540) 245-5615

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

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 one Extension Agent, one administrative assistant, one 4-H Program Technician and a federally funded program assistant (SNAP). The Extension Agent is an Agricultural and Natural Resources (ANR) agent that providing programming in crop and soil science and animal science. 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
 - Conduct Jr. 4-H Camp
 - Increase membership in 4-H and awareness of Augusta, Staunton, and Waynesboro 4-H Programs

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$78,004	\$85,560	\$85,560	\$87,365	2%
Operating	8,391	9,100	9,100	9,100	0%
Total	\$86,395	\$94,660	\$94,660	\$96,465	2%

***Recommend flat funding, allowing for turnover in personnel

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
- Animal Science
 - Assistance to individual livestock producers and enterprise developing landowners
- Farm Business Management
 - Farm Finances
 - Land Leasing and Custom rate surveys
 - Small scale agriculture and new landowners
- Dairy Science
 - Organic Dairying
 - Educational meetings, farm visits, and heard-book clinics
 - Youth programs
 - Transitioning small dairies to phosphorus

- 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
 - Achievement Night Awards Banquet
 - 4-H Junior Camp
 - 4-H Volunteer Appreciation Dinner
 - Character Counts
 - Geospatial Systems (GPS) & Learning Labs
 - 4-H Day at the Capitol
 - State 4-H Events
 - Civic Activities

Contact Information:

Matt Booher, ANR Agent, Unit Coordinator

Location: 13 Government Center Lane
Verona, VA 24482

Phone: (540) 245-5750

Fax: (540) 245-5752

E-mail: mrbooher@exchange.vt.edu

County Farm

Department Overview:

Expenditures related to the Berry Farm property and Agricultural Development Board are included under County Farm.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$3,609	\$13,000	\$13,000	\$13,000	0%

**Augusta County
Fiscal Year 2014-2015
Departmental Budgets by Function
Non-departmental & Contingencies**

Department	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Other Operational Functions	\$698,745	\$1,077,915	\$545,395	\$1,026,635	-5%
Contributions	316,537	351,458	353,553	371,399	6%
Contingencies	78,043	156,890	50,000	50,000	-68%
Transfers to Other Funds	46,511,704	46,815,229	51,520,945	51,149,423	9%
Total Non-departmental & Contingencies	\$47,605,029	\$48,401,492	\$52,469,893	\$52,597,457	9%

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	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$698,745	\$1,077,915	\$545,395	\$1,026,635	-5%

***Increase is due to merit and cola adjustments for employees of 3% as of September 2015

Contributions

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$316,537	\$351,458	\$353,553	\$371,399	5%

***Increase is due to change in formula based contributions for FY14, added tax-exempt contribution

Contingencies

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$78,043	\$156,890	\$50,000	\$50,000	-68%

***Level funding

Transfers

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$46,511,704	\$46,815,229	\$51,520,945	\$51,149,423	9%

***Increases in transfers to VPA, CSA, School Fund and County Capital Improvement were offset by a decrease to the Debt Fund.

**Augusta County
Fiscal Year 2014-2015
All Other Funds**

Funds	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Fire Revolving Loan Fund	\$317,831	\$405,000	\$405,000	\$405,000	0%
Asset Forfeiture Fund	103,534	98,785	164,070	33,685	-65%
Economic Development Fund	73,285	74,000	112,000	71,000	-3%
Revenue Recovery Fund	866,499	1,215,215	1,195,015	1,256,100	3%
Virginia Public Assistance Fund	10,485,693	11,123,750	11,241,087	11,537,670	4%
Comprehensive Services Act Fund	3,190,035	3,300,000	3,500,000	3,500,000	6%
School Operating Fund	93,727,151	93,716,983	93,936,354	98,917,417	6%
School Cafeteria Fund	4,399,491	4,667,034	4,310,005	4,590,622	-2%
School Capital Improvement Fund	5,841,666	0	1,341,019	1,000,000	100%
Debt Fund	8,313,456	8,704,461	8,548,004	7,982,828	-8%
Head Start Fund	2,281,248	2,123,035	2,100,457	2,070,961	-2%
Governor's School Fund	1,246,884	1,320,409	1,348,628	1,420,432	8%
County Capital Improvement Fund	13,570,357	13,307,527	20,066,196	8,573,521	-35%
Total Other Funds	\$144,417,130	\$133,294,388	\$148,267,835	\$141,359,236	3%

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	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$317,831	\$405,000	\$405,000	\$405,000	0%

***Budget for possible loan disbursement and gear purchases.

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	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Personnel	\$87,997	\$88,785	\$91,570	\$23,685	-73%
Operating	15,537	10,000	72,500	10,000	0%
Total	\$105,534	\$98,785	\$164,070	\$33,685	-66%

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	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 – 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$73,285	\$74,000	\$112,000	\$71,000	-4%

Revenue Recovery Fund

Description:

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

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$866,499	\$1,215,215	\$1,195,015	\$1,256,100	3%

***Increase is due to addition of one new career staffed rescue station.

Virginia Public Assistance Fund

Mission:

The mission of Shenandoah Valley Social Services is the promotion of self-reliance and protection of citizens through community based services. Benefit programs provide medical, financial, fuel and food stamp assistance to the citizens of Augusta County and the Cities of Staunton and Waynesboro. Service programs provide services directly or via purchase of 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 and resource eligible persons 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 families with children who are income and resource eligible.
- **Energy Assistance Program:** Provides fuel, cooling and emergency crisis heating assistance to low income households.
- **Medicaid:** Provides medical assistance for eligible individuals who meet income and resource guidelines.
- **Family Access to Medical Insurance Security (FAMIS):** A low cost health insurance program for children of working families with higher household income or resources that may make them ineligible for Medicaid.

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 complaints of abuse and the provision of services for adults who are abused, neglected, or exploited.
- **Child Protective Services:** Investigates complaints and provides services to abused or neglected children and their families.
- **Child Care Services:** These services assist families who are either working and/or are attending school and whose children have day care needs.
- **Employment Services Program:** Aids in employment, education and training, childcare, transportation, and other supportive services to low income working families and families receiving public assistance. The Virginia Initiative for Employment not Welfare (VIEW) is a grant program designed to encourage self-sufficiency through employment.
- **Foster Care and Adoption:** Services are provided on behalf of children in the custody of Shenandoah Valley DSS. Assistance is provided for families who adopt children. This program also performs court-ordered custody investigations.
- **Volunteer Payee Services:** Coordinated volunteer services provide financial management to mentally or physically disabled and/or elderly individuals.
- **Guardianship Services:** Guardianship assistance in the areas of health, safety, and care for those unable to make their own decisions.

Strategic Goals & Objectives for 2014:

- Continue to educate and train the community and recipients on how to use the new Virginia CommonHelp Online System to increase the number of applicants applying for benefits and services to meet state goals and requirements.
- Continue to conduct Family Partnership Meetings to help clients obtain the best services possible.
- Continue to work with the Courts, CSB, and Juvenile Court staff to cut-back on the number of children being ordered to DSS care which frequently results in expensive CSA placements.
- Make every effort to reduce CSA costs by close monitoring of cases.
- Pursue best practices to improve service to clients and streamline caseload management for staff.
- Pursue continued grant renewals for Adoptions, Respite, Foster Parent Training, Safe and Stable Families, Quality Child Care Initiative, Independent Living and the TANF competitive grant.
- Continue to meet and maintain the state and federal required participation rates in the VIEW employment program.
- To secure the staff/equipment and resources needed to handle continually increasing Benefit and Service caseloads.
- To keep staff trained on all State & Local policy changes.
- Improve the use of automation and technology to streamline operations.
- Seek further cost saving measures to maintain proper staffing levels while dealing with flat or reduced funding.
- Meet and maintain case processing and error rate mandates in all Benefit Programs & Family Service Programs as required by State/Federal regulations.
- Maintain consistent membership, attendance, and active participation on various VLSSE Committees.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$10,485,693	\$11,123,750	\$11,241,087	\$11,537,670	4%
County Transfer	\$746,102	\$907,934	\$947,181	\$983,664	8%

***The State reimbursement rates are projected to remain constant at 84.5% and pass-thru funds are expected to increase State reimbursement from 26% to 29.5% federal and state and therefore decrease local from 74% to 70.5%. Budget reflects increase in state funds for increase in fringe benefit costs and the same positions as the prior year.

Caseload Statistics:

Program	FY2010	FY2011	FY2012	FY2013
Family/Children Medicaid	2202	2345	2308	2391
Adult Medicaid	1877	1980	2006	2023
FAMIS	408	592	620	649
SNAP (formerly known as Food Stamps)	2249	2835	2874	2963
TANF/Diversions	289	283	231	228
VIEW	106	94	75	77
Energy Assistance	2795	2948	2902	2797
Foster Care	79	57	70	61
CPS Investigations & Assessments	446	416	480	568
CPS Service	21	22	20	19
Day Care	166	110	119	122
APS Investigations	211	273	240	266
AS/APS Guardianship Ongoing Service Cases	204	193	208	225
Total Case Count for Augusta County	11,053	12,148	12,153	12,389

Accomplishments for 2013:

- Shenandoah Valley Social Services handled 27,247 cases (including 12,389 for Augusta County) in FY2013 which was an increase in caseloads of 1.4% with 385 additional new cases over FY2012 totals. Caseloads have remained high being up 39% during the past 5 years over the FY2008 totals.
- Processed combined agency payments for FY2013 including operations and all benefit payments to clients exceeding \$145,082,300. This is an all time high, up \$7,385,791 or 5.4% from FY2012 due primarily to an increase in Medicaid spending.
- Twenty-eight children in our care were adopted during FY2013.
- CommonHelp – The new VDSS online system which gives clients access to apply for Food Stamps, Medicaid, TANF, EAP, and Child Care programs has been initiated. We received 1,468 applications online as of September 20, 2013.
- Fraud cases and collections continue to be on the rise. During fiscal year 2013, SVSS collected \$130,495; an 11% increase from the previous year. These collections help fund our Fraud Investigator positions. The Fraud Unit processed 520 cases last year of which 21 were referred to the Commonwealth Attorney's office for prosecution.
- Our VIEW program continues to lead and be recognized for its performance in the state employment participation rate and has successfully placed clients in employment @ 10% on average above the minimum wage.
- Grant fund renewals were obtained for Adoptions, Respite, Foster Care Training/Purchases, Safe and Stable Families, Quality Child Care Initiative, Independent Living, and the TANF Competitive Grant.

Contact Information:

Elizabeth Middleton – Director of Social Services (540) 245-5808

Anita Harris – Assistant Director of Social Services (540) 245-5810

Jerry Orlando – Administrative Manager (540) 245-5821

Locations:

Verona Office, Augusta County Government Center

68 Dick Huff Lane

P.O. Box 7 (mailing address)

Verona, VA 24482

Waynesboro Office

1200 Shenandoah Avenue

Waynesboro, VA 22980

Comprehensive Services Act Fund

Description:

The Comprehensive Services Act (CSA) is a 1993 Virginia Law that provided for the pooling of eight specific funding streams, which purchased 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.

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 his 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 Dept., a parent representative and where appropriate, a private provider. The second tier is the Family Assessment and Planning Team (FAPT) which is comprised of the 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 three 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 quarterly and all reports are submitted to the state justifying the 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 location 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 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 provides 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:

- Complete revision of Local Policy and Procedures to ensure compliance with state policy.
- Complete and submit the Self-Assessment Audit Workbook by March 31, 2014.
- Continue to decrease the length of stay for children in residential treatment facilities.
- Maximize use of Medicaid for eligible children in treatment foster care.
- Increase efforts to support prevention through the collaboration CSA with DSS programs.

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 – 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2015 Adopted	% Change from FY2014
Operating	\$3,190,035	\$3,300,000	\$3,500,000	\$3,500,000	6%
County Transfer	1,099,998	1,143,000	1,225,000	1,225,000	7%

Service Levels and Performance Measures:

	FY2010-2011	FY2011-2012	FY2012-2013	FY2013-2014 Estimated
Total Children Served	195	201	202	200

Accomplishments:

- Partnered with DSS to complete the Quality Service Review.
- Documented a savings of \$139,568 in total CSA costs due to specific Utilization Review efforts from 1/13 through 12/13.
- Promoted and supported efforts to develop a Prevention Unit at DSS by sharing staff and supervision.
- Improved compliance in approval timeframes for children new children entering foster care to 100% tracked over a 6 month timeframe.

Contact Information:

Lisa Dunn, CSA Coordinator

Location:

Shenandoah Valley Social Services
68 Dick Huff Lane
PO Box 7
Verona, VA 24482

Phone: (540)213-3680

Fax: (540)245-5880

E-mail: lisa.dunn@dss.virginia.gov

Schools Operating Fund

Description:

The School Operating Fund consists of local fund support derived through the transfer from the General Fund and State, Federal and other operating support for Augusta County Public Schools. Augusta County per pupil expenditure is \$9,641 (for 2014-2015).

Augusta County Public Schools is comprised of 11 elementary schools, 4 middle schools, 5 high schools and 1 vocational school and 1 governor's school. The projected daily membership for funding the upcoming school year is 10,260 students, excluding 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. Efforts will be made to maintain current instructional programming while also improving employee salaries and maintaining benefits.

Budget Summary:

	FY2012-2013 Expenditures	FY2013-2014 Adopted Budget	FY2013-2014 Amended Budget	FY2014-2015 Adopted Budget	% Change from FY2014
Instruction	\$75,514,983	\$76,154,537	\$75,881,419	\$80,464,638	6%
Administration	2,086,440	1,940,725	1,942,199	2,019,738	4%
Health Services	1,299,618	1,297,386	1,384,839	1,479,065	14%
Pupil Transportation	5,894,222	5,222,414	5,581,025	5,732,588	10%
Operations & Maintenance	8,931,888	9,101,921	9,146,872	9,221,388	1%
Total	\$93,727,151	\$93,716,983	\$93,936,354	\$98,917,417	6%
County Transfer-operating	\$31,865,816	\$36,158,049	\$36,158,049	\$38,545,582	7%

Service Levels and Performance:

In 2014-2015 the School Board Operating Fund will include more than \$98.9 million in financially related activities. These activities include providing 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. In addition to performing payroll and fringe benefit administration services for the School Board, these services are provided for the Shenandoah Valley Regional Program along with fringe benefit administration services for Valley Vocational-Technical Center. Monthly payrolls are processed for more than 1,500 contracted employees and more than 700 part-time employees.

School Cafeteria Fund

Description:

The Cafeteria Fund accounts for all of the operations of the school food services program in the 21 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:

To maintain the Department of Education’s (DOE) certification status that was granted October 2012 for meeting the new nutritional standards. To have a successful on-site audit by DOE in the SY 2013-2014. To continue to be a self-supporting department within the school system.

Budget Summary:

	FY2012-2013 Expenditures	FY2013-2014 Adopted Budget	FY2013-2014 Amended Budget	FY2014-2015 Adopted Budget	% Change from FY2014
Operating	\$4,399,491	\$4,667,034	\$ 4,310,005	\$4,590,622	-2%

***Employee expenditures reflect a salary increase and health insurance rate adjustment to parallel rate changes for employees in the School Operating budget. A maintenance position has been added to the budget to address needed equipment repairs and upgrades as well as performing preventive maintenance.

Service Levels and Performance:

This federal program provides subsidized and nutritious meals to eligible students at reduced or no cost. In the SY 2012-2013 there were 1,140,477 student lunches, 331,646 student breakfasts, and 40,891 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 more than 100 employees and offers an apprenticeship program that offers on-the-job and classroom training.

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:

	FY2012-2013 Expenditures	FY2013-2014 Adopted Budget	FY2013-2014 Amended Budget	FY2014-2015 Adopted Budget	% Change from FY2014
Capital	\$5,841,666	\$0	\$1,341,019	\$1,000,000	100%

Service Levels and Performance:

Revised FY14 budget includes projected expenditures for the completion of the Wilson Elementary School construction project, restroom facility upgrade at Fort Defiance High School, expenditures related to Central Office, repairs at Riverheads High School gym, and architectural feasibility studies for potential Phase VI capital projects. Adopted FY15 budget includes the first of three year technology initiative spending, transferred from the County Capital Improvement fund.

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:

	FY2012-2013 Expenditures	FY2013-2014 Adopted Budget	FY2013-2014 Amended Budget	FY2014-2015 Adopted Budget	% Change from FY2014
Operating	\$8,313,456	\$8,704,461	\$8,548,004	\$7,982,828	-8%

***Reduction in expenditures is due to several bond issues being paid in full during FY14.

Head Start Fund

Description:

Head Start is a national program administered by the Office of Head Start within the Administration on Children, Youth and Families (ACYF), U.S. Department of Health and Human Services (USDHHS). The Shenandoah Valley Head Start program operated locally by Augusta County Public Schools, as grantee for a consortium of seven public school divisions located in central Shenandoah Valley, provides comprehensive services for low-income children ages three and four prior to entry into kindergarten.

Goal:

To prepare a budget that is responsive to the current available federal grant funds, economic conditions and corresponding available supporting resources provided by the host public school divisions. The Head Start budget will be prepared to maintain current instructional, health support services and staff training in meeting program established school readiness goals and parent, family and community engagement outcomes in support of meeting individual child school readiness goal attainment criteria.

Budget Summary:

	FY2012-2013 Expenditures	FY2013-2014 Adopted Budget	FY2013-2014 Amended Budget	FY2014-2015 Adopted Budget	% Change from FY2014
Operating	\$2,281,248	\$2,123,035	\$ 2,100,457	\$2,070,961	-2%

***The FY15 budget at this time does not include the reinstatement of funding cuts that were realized through sequestration. Following the verification of the additional funding appropriation adjustments will be reflected in the revised FY15 budget.

Service Levels and Performance:

In 2014-2015 the Shenandoah Valley Head Start Operating Fund will include \$ 2,070,961 in financially related activities to serve 253 children meeting federal poverty criteria guidelines for enrollment in the Head Start program. These activities will include providing classroom instruction, administration, health services, family and child support services, staff development and parent training, acquisition of program technical assistance, operational and maintenance services. Financial activities include meeting personnel, fringe, contractual, travel, supplies, equipment and training costs associated with maintaining an Office of Head Start performance standard compliant regional comprehensive services preschool program.

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, co-curricular, and extra-curricular activities; updated technology and equipment; and additional faculty professional and gifted education training.

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 gifted 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:

	FY2012-2013 Expenditures	FY2013-2014 Adopted Budget	FY2013-2014 Amended Budget	FY2014-2015 Adopted Budget	% Change from FY2014
Operating	\$1,246,884	\$1,320,409	\$1,348,628	\$1,420,432	7%

Service Levels and Performance:

SVGS is a regional program currently serves 225 high ability students (143 Augusta County) in grades 11-12 from 3 local school divisions. In addition, SVGS provides enrichment and outreach to gifted students in 25 area elementary and middle schools.

County's Capital Improvement Fund

Description:

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

Budget Summary:

Item	FY2012 - 2013 Expenditures	FY2013 - 2014 Adopted	FY2013 - 2014 Revised	FY2014 - 2014 Adopted	% Change from FY2014
Capital	\$12,517,294	\$11,913,654	\$18,617,271	\$6,136,624	2010%
Transfers	1,053,062	1,393,873	1,448,925	2,436,897	-36%
Total	\$13,570,356	\$13,307,527	\$20,066,196	\$8,573,521	388%

***Decrease in capital expenditures is due to completion of Greenville Sewer construction and Rt. 636 construction. Capital budget includes funding depreciation accounts for future equipment replacements and building improvements.

***Transfers are: 1) to cover debt service in Debt Fund, including School Financing, Greenville Sewer and Rt. 636; 2) to fund the School Board's technology initiative and to 3) fund SAFER positions from savings.

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.

<u>Department</u>	<u>Project Title</u>	<u>FY2014 Funding</u>
Public Safety	Narrowbanding Compliance	\$ 475,000
Public Works	Greenville Sewer Project Rt. 636 Construction	2,136,000 7,845,000

See Appendix H 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.

Appendix A Augusta County Full Time Personnel Complement

Department	FY13 Approved	FY13 Revised	FY14 Adopted	FY15 Adopted
General Government				
Board of Supervisors	7	7	7	7
County Administrator	4	4	4	4
Personnel	2	2	2	2
County Attorney	2	2	2	2
Commissioner of Revenue	11	11	11	11
Treasurer	7	7	7	7
Finance	5	5	5	5
Information Technology	5	5	5	6
Board of Elections	2	2	2	2
Total General Government	45	45	45	46
Judicial Administration				
Circuit Court	1	1	1	1
Clerk of the Circuit Court	10	10	10	11
Commonwealth Attorney	10	10	10	10
Total Judicial Administration	21	21	21	20
Public Safety				
Sheriff	74	75	76	80
Emergency Communication Center	18	18	18	18
Fire & Rescue	59	80	81	85
Building Inspection	6	6	6	6
Animal Control	3	3	3	3
Total Public Safety	160	182	184	192
Public Works				
Maintenance	8	8	8	9
Total Public Works	8	8	8	9
Health and Welfare				
Department of social services	129	129	129	134
Total Health and Welfare	129	129	129	134
Culture and Recreation				
Parks and Recreation	11	9	10	10
Library	15	15	15	15

Total Culture and Recreation	26	24	25	25
Community Development				
Community Development	11	11	11	12
Total Community Development	11	11	11	12
Economic Development				
Economic Development	1	2	2	2
Total Economic Development	1	2	2	2
Total Full Time Employees	401	422	425	440

***Changes in staffing are primarily due to the addition of 9 public safety positions.

Appendix B Augusta County Tax Rates and Assessed Values

Tax Rates

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

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

**Assessed Valuation of
Taxable Property
Estimates for the Year Ending June 30, 2015**

Real Estate, net of land use value	\$6,975,945,000
Mobile Homes	39,987,000
Personal Property-Vehicles & Motorcycles	467,069,000
Personal Property-Other	135,155,000
Machinery & Tools	174,588,000
Public Service Corporations:	
Real Estate	299,770,000
Personal Property	1,174,000
TOTAL ESTIMATED ASSESSED VALUATIONS	\$8,093,688,000

Augusta County Household Assessed Value Example

\$186,600 - \$1,044.96 Real Estate Taxes



<u>Funds</u>	<u>Budgeted Amount</u>	<u>Local Funds Percentage</u>	<u>Tax Amount</u>
General Government	\$29,382,131	36.57%	\$382.16
Social Services	2,208,664	2.75%	28.73
School Operating	38,545,582	47.98%	501.34
School Debt	7,256,250	9.03%	94.38
County Capital Improvements	<u>2,948,768</u>	<u>3.67%</u>	<u>38.35</u>
TOTALS**	\$80,341,395	100.00%	\$1,044.96

* Includes \$37,740,000 in Real Estate Taxes.

Appendix C

Augusta County

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

**COUNTY OF AUGUSTA
BUDGET HEARING AND TAX RATES
FOR FISCAL YEAR ENDING JUNE 30, 2014
AND JUNE 30, 2015**

A public hearing will be held by the Augusta County Board of Supervisors on Wednesday, April 16, 2014, at 7:00 p.m. in the Augusta County Government Center, 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 hearing.

	<u>REVISED</u> <u>2013-2014</u>	<u>PROPOSED</u> <u>2014-2015</u>
<u>FUNDING SOURCES:</u>		
General Property Taxes	\$ 51,720,000	\$ 53,455,000
Other Local Revenues	18,875,709	18,760,120
State Revenues	31,508,686	26,776,966
Federal Revenues	2,687,500	936,220
Sales Tax (state/local)	15,700,000	15,850,000
State School Revenues	41,279,922	43,787,291
Federal School Revenues	8,920,502	9,045,233
Non-Revenue Receipts	1,501,210	-
Total Revenues	<u>\$ 172,193,529</u>	<u>\$ 168,610,830</u>
Transfers From Other Funds	\$ 53,569,870	\$ 54,258,320
Fund Balances and Reserves	43,248,073	36,352,220
Total Sources	<u>\$ 269,011,472</u>	<u>\$ 259,221,370</u>
<u>FUNDING USES:</u>		
General Government Administration	\$ 3,909,585	\$ 3,799,381
Judicial Administration	1,801,410	1,915,145
Public Safety	18,887,122	19,274,278
Public Works	3,473,885	3,579,185
Health & Public Assistance	15,539,577	15,872,200
Recreation & Library	2,719,023	2,795,685
Community Development	1,608,094	1,587,914
Non-departmental & Contingencies	948,948	1,448,034
Education-Operating Funds	101,695,444	106,999,432
Education-Capital Improvements	1,341,019	1,000,000
Debt	8,548,004	7,982,828
County Capital Improvements	18,617,271	6,136,624
Total Expenditures	<u>\$ 179,089,382</u>	<u>\$ 172,390,706</u>
Transfers to Other Funds	\$ 53,569,870	\$ 54,258,320
Fund Balances and Reserves	36,352,220	32,572,344
Total Uses	<u>\$ 269,011,472</u>	<u>\$ 259,221,370</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 and the Augusta County Library in Fishersville. 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	\$ 0.51	\$ 0.56
Personal Property-auto and motorcycle	\$ 2.50	\$ 2.50
Personal Property-other, machinery & tools	\$ 1.90	\$ 1.90

Patrick J. Coffield, Clerk
Board of Supervisors

**BOARD OF SUPERVISORS
FY14-15 Budget
March 26, 2014**

The Board of Supervisors endorsed the following revisions to County Administrator's budget at their Wednesday, March 26, 2014 work session:

Expenditures

FY15 Budget:

11010-2300	BOS Hospitalization	<\$ 6,765>
12200-3200	IT-Maint. Srv. Contract	<\$ 3,000>
31020-MISC	Sheriff's Department	\$ 250,000
32010-MISC	F&R Operating	\$ 348,500
80000-8057	F&R Capital	\$ 348,500
80000-MISC	CIP Projects	\$ 987,171
92020-9995	COLA/Merit (Comp Board)	\$ 54,000
92020-9997	COLA/Merit (County)	\$ 110,000
92030-5753	CVFD-Tax Exemption	\$ 2,594
94000-0041	School Salary Initiative	<u>\$1,394,000</u>
		\$3,485,000

Revenues

Real Estate Tax 5 cents (applied collection rate/growth formula):

County (3¢)	\$2,091,000
School (2¢)	<u>\$1,394,000</u>
	\$3,485,000

Board Notes:

- 1) Board consensus to advertise a 5¢ tax increase
- 2) Add Composite Index contribution to School Board's base (\$1,296,421 equal to additional 1.86¢ on tax rate)
- 3) Ladd School Advance - \$1 million for three years from County CIP to fund School IT initiative (non-base)
- 4) Craigsville Fire Department Tax Exemption for as long as property is not used for private use (rental)
- 5) Sheriff's Department
 - 4 deputies @ \$46,101 = \$184,404
 - Misc. Line items 65,596
 - \$250,000
- 6) F&R Operating – Funding for positions
- 7) F&R Capital – Funding to be used for fire apparatus (CIP) until need to offset SAFER funding shortfall (FY18 or later)
- 8) COLA/Merit moved from January 1st to September 1st

Appendix D

Augusta County

**Adoption Resolutions
FY2013-2014 Revised
FY 2014-2015**

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 2013-2014 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	151,285
12010	COUNTY ADMINISTRATOR	552,940
12030	PERSONNEL	211,725
12040	LEGAL SERVICES	211,400
12090	COMMISSIONER OF REVENUE	842,760
12100	REASSESSMENT	153,460
12110	BOARD OF EQUALIZATION	6,900
12130	TREASURER	549,275
12150	CENTRAL ACCOUNTING	377,110
12200	MANAGEMENT INFORMATION SYSTEMS	628,050
13010	BOARD OF ELECTIONS	224,680
21010	CIRCUIT COURT	92,675
21020	GENERAL DISTRICT COURT	5,700
21030	MAGISTRATE	4,055
21060	CLERK OF THE CIRCUIT COURT	770,720
22010	COMMONWEALTH ATTORNEY	928,260
31020	SHERIFF	5,822,845
31040	EMERGENCY SERVICES OPERATIONS	1,589,845
32010	FIRE DEPARTMENT	4,438,540
32020	EMERGENCY SERVICES - VOLUNTEERS	1,956,617
32030	FIRE TRAINING CENTER	287,860
32040	SAFER	1,136,700
33030	J&D COURT	17,920
33040	COURT SERVICES	3,100
33050	JUVENILE & PROBATION	1,687,890
34010	BUILDING INSPECTIONS	377,075
35010	ANIMAL CONTROL	404,645
41020	HIGHWAYS & ROADS	17,000
41040	STREET LIGHTS	116,000
42010	SANITATION & WASTE	1,864,875
42020	RECYCLING	145,500

43010	BUILDING & GROUNDS	1,330,510
51010	HEALTH DEPARTMENT	538,490
51020	TAX RELIEF FOR THE ELDERLY	260,000
71010	PARKS & REC	1,287,525
71020	NATURAL CHIMNEYS	193,195
73010	LIBRARY-FISHERSVILLE	1,130,978
73020	LIBRARY-CHURCHVILLE	107,325
81010	COMMUNITY DEVELOPMENT	921,570
81020	TOURISM	184,315
81050	ECONOMIC DEVELOPMENT	244,449
82010	ENVIRONMENTAL MGMT. SYSTEMS	38,100
83010	EXTENSION OFFICE	94,660
83050	COUNTY FARM	13,000
92020	OTHER OPERATIONAL FUNCTIONS	545,395
92030	CONTRIBUTIONS	353,553
92040	CONTINGENCIES	50,000
94000	TRANSFERS TO OTHER FUNDS	<u>51,520,945</u>

GRAND TOTAL - GENERAL OPERATING FUND (11) 84,391,417

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

50000 Disbursement of Loans 405,000

Grand Total - Fire Revolving Loan Fund (12) 405,000

FROM: Drug Enforcement Fund (13)
TO: Drug Enforcement Fund (13)

31030 - Operations 164,070

Grand Total - Drug Enforcement Fund (13) 164,070

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

53000 - Payments to E.D.A. 112,000

Grand Total - Industrial Development Fund (14) 112,000

FROM:	Revenue Recovery Fund (15)	
TO:	Revenue Recovery Fund (15)	
	32020 - Payments to Agencies	595,015
	94000 - Transfers to Other Funds	600,000
		<hr/>
	Grand Total - Revenue Recovery Fund (15)	1,195,015

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	7,807,087
	53020 - Public Assistance	3,199,000
	53070 - Family Resource Center	235,000
		<hr/>
	Grand Total - Virginia Public Assistance Fund (23)	11,241,087

FROM: Comprehensive Services Act Fund (24)
TO: Comprehensive Services Act Fund (24)

	53060 - Comprehensive Services	3,500,000
		<hr/>
	Grand Total - Comprehensive Services Act Fund (24)	3,500,000

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	75,881,419
	20000 - Admin/Attend/Health	3,327,038
	30000 - Pupil Transportation	5,581,025
	40000 - Operation/Maintenance	9,146,872
		<hr/>
	Grand Total - School Operating Fund (41)	93,936,354

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>4,310,005</u>
Grand Total - School Cafeteria Fund (43)	4,310,005

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

62320 - Wilson Elementary	915,147
62340 - Riverheads High School	70,000
62500 - Special Capital Projects (High Schools)	150,000
62560 - Central Office Relocation	84,363
62570 - Phase VI Feasibility Studies	<u>121,509</u>
Grand Total - School Capital Improvement Fund (44)	1,341,019

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

92040 - Debt Service - County	213,239
92050 - Debt Service - School	<u>8,334,765</u>
Grand Total - School Debt Service (45)	8,548,004

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

10000 - Instruction	1,682,956
20000 - Admin/Attend/Health	321,352
30000 - Pupil Transportation	63,356
40000 - Maintenance Services	<u>32,793</u>
Grand Total - Head Start Fund (47)	2,100,457

FROM:	Governor's School Fund (48)	
TO:	Governor's School Fund (48)	
	11000 - Instruction	1,317,428
	40000 - Operations/Maintenance	31,200
		<hr/>
	Grand Total - Governor's School Fund (48)	1,348,628

FROM:	County Capital Improvement Fund (70)	
TO:	County Capital Improvement Fund (70)	
	8013 - Infrastructure - North River	10,589
	8014 - Infrastructure - Pastures	25,935
	8049 - Electoral Board Voting Equipment	107,880
	8055 - Craigsville Augusta Springs First Aid Crew	200,000
	8057 - Fire Apparatus & Equipment	597,070
	8058 - Emergency Communications	2,263,000
	8060 - Sheriff Equipment/K-9	292,120
	8070 - Scholastic Way	534,000
	8073 - Greenville Sewer	2,182,700
	8134 - County Schools	380,118
	8135 - Regional Correction Center	330,000
	8139 - Tourist Information Center	10,000
	8144 - Information Technology	259,305
	8145 - Economic Development	344,800
	8146 - Firing Range	21,700
	8152 - Fire & Rescue Equipment	207,359
	8153 - Haz Mat Grant	25,000
	8157 - SAFER Reserve	574,000
	8161 - Blue Ridge Community College	85,000
	8162 - Secondary Roads - Revenue Sharing	8,812,000
	8165 - Government Center Security	136,790
	8166 - Vehicle Sinking Fund	789,140
	8198 - Building Sinking Fund	428,765
	94000 - Transfers To Other Funds	1,448,925
		<hr/>
	Grand Total - Capital Improvement Fund (70)	20,066,196
	GRAND TOTAL - APPROPRIATIONS (All Funds)	232,659,252

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 **2014-2015** 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	141,765
12010	COUNTY ADMINISTRATOR	567,585
12030	PERSONNEL	216,950
12040	LEGAL SERVICES	209,705
12090	COMMISSIONER OF REVENUE	837,680
12110	BOARD OF EQUALIZATION	5,800
12130	TREASURER	531,136
12150	CENTRAL ACCOUNTING	378,635
12200	MANAGEMENT INFORMATION SYSTEMS	683,315
13010	BOARD OF ELECTIONS	226,810
21010	CIRCUIT COURT	97,190
21020	GENERAL DISTRICT COURT	7,150
21030	MAGISTRATE	3,640
21060	CLERK OF THE CIRCUIT COURT	874,330
22010	COMMONWEALTH ATTORNEY	932,835
31020	SHERIFF	5,951,200
31040	EMERGENCY SERVICES OPERATIONS	1,625,035
32010	FIRE DEPARTMENT	5,675,715
32020	EMERGENCY SERVICES - VOLUNTEERS	2,085,307
32030	FIRE TRAINING CENTER	285,135
32040	SAFER	272,160
33030	J&D COURT	19,340
33040	COURT SERVICES	3,350
33050	JUVENILE & PROBATION	1,575,036
34010	BUILDING INSPECTIONS	375,185
35010	ANIMAL CONTROL	384,030
41020	HIGHWAYS & ROADS	12,000
41040	STREET LIGHTS	116,000
42010	SANITATION & WASTE	1,934,370

42020	RECYCLING	147,750
43010	BUILDING & GROUNDS	1,369,065
51010	HEALTH DEPARTMENT	574,530
51020	TAX RELIEF FOR THE ELDERLY	260,000
71010	PARKS & REC	1,342,780
71020	NATURAL CHIMNEYS	199,660
73010	LIBRARY-FISHERSVILLE	1,145,380
73020	LIBRARY-CHURCHVILLE	107,865
81010	COMMUNITY DEVELOPMENT	930,805
81020	TOURISM	196,020
81050	ECONOMIC DEVELOPMENT	259,110
82010	ENVIRONMENTAL MGMT. SYSTEMS	21,514
83010	EXTENSION OFFICE	96,465
83050	COUNTY FARM	13,000
92020	OTHER OPERATIONAL FUNCTIONS	1,026,635
92030	CONTRIBUTIONS	371,399
92040	CONTINGENCIES	50,000
94000	TRANSFERS TO OTHER FUNDS	<u>51,149,423</u>

GRAND TOTAL - GENERAL OPERATING FUND (11) 85,289,790

FROM: Fire Revolving Loan Fund (12)

TO: Fire Revolving Loan Fund (12)

50000 Disbursement of Loans 405,000

Grand Total - Fire Revolving Loan Fund (12) 405,000

FROM: Drug Enforcement Fund (13)

TO: Drug Enforcement Fund (13)

31030 - Operations 33,685

Grand Total - Drug Enforcement Fund (13) 33,685

FROM: Economic Development Fund (14)

TO: Economic Development Fund (14)

53000 - Payments to E.D.A. 71,000

Grand Total - Industrial Development Fund (14) 71,000

FROM:	Revenue Recovery Fund (15)	
TO:	Revenue Recovery Fund (15)	
	32020 - Payments to Agencies	584,100
	94000 - Transfers to Other Funds	672,000
		<hr/>
	Grand Total - Revenue Recovery Fund (15)	1,256,100

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	7,967,670
	53020 - Public Assistance	3,570,000
	53070 - Family Resource Center	0
		<hr/>
	Grand Total - Virginia Public Assistance Fund (23)	11,537,670

FROM: Comprehensive Services Act Fund (24)
TO: Comprehensive Services Act Fund (24)

	53060 - Comprehensive Services	3,500,000
		<hr/>
	Grand Total - Comprehensive Services Act Fund (24)	3,500,000

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	80,464,638
	20000 - Admin/Attend/Health	3,498,803
	30000 - Pupil Transportation	5,732,588
	40000 - Operation/Maintenance	9,221,388
		<hr/>
	Grand Total - School Operating Fund (41)	98,917,417

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>4,590,622</u>
Grand Total - School Cafeteria Fund (43)	4,590,622

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

13800 - Computer Replacements	<u>1,000,000</u>
Grand Total - School Capital Improvement Fund (44)	1,000,000

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

92040 - Debt Service - County	494,321
92050 - Debt Service - School	<u>7,488,507</u>
Grand Total - School Debt Service (45)	7,982,828

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

10000 - Instruction	1,787,491
20000 - Admin/Attend/Health	174,144
30000 - Pupil Transportation	67,780
40000 - Maintenance Services	<u>41,546</u>
Grand Total - Head Start Fund (47)	2,070,961

FROM:	Governor's School Fund (48)	
TO:	Governor's School Fund (48)	
	11000 - Instruction	1,389,232
	40000 - Operations/Maintenance	31,200
		<hr/>
	Grand Total - Governor's School Fund (48)	1,420,432

FROM:	County Capital Improvement Fund (70)	
TO:	County Capital Improvement Fund (70)	
	8005 - Landfill	466,000
	8011 - Infrastructure - Beverley Manor	25,000
	8012 - Infrastructure - Middle River	25,000
	8013 - Infrastructure - North River	35,389
	8014 - Infrastructure - Pastures	51,156
	8015 - Infrastructure - Riverheads	25,000
	8016 - Infrastructure - South River	25,000
	8017 - Infrastructure - Wayne	25,000
	8057 - Fire Apparatus & Equipment	348,500
	8058 - Emergency Communications	262,295
	8059 - Fire Training Center	70,000
	8060 - Sheriff/K-9	2,124
	8073 - Greenville Sewer	76,000
	8139 - Tourist Information Center	10,000
	8146 - Firing Range	15,200
	8147 - Government Center Expansion	200,000
	8148 - County Courthouse	100,000
	8151 - Flood Control Dams	300,000
	8152 - Fire & Rescue Equipment	200,000
	8153 - Haz Mat Grant	10,000
	8157 - SAFER Reserve	734,000
	8161 - Blue Ridge Community College	85,000
	8162 - Secondary Roads - Revenue Sharing	2,738,000
	8164 - Storm Water Management	50,000
	8198 - Building Sinking Fund	257,960
	94000 - Transfers To Other Funds	2,436,897
		<hr/>
	Grand Total - Capital Improvement Fund (70)	8,573,521
	GRAND TOTAL - APPROPRIATIONS (All Funds)	226,649,026

Appendix E

Augusta County

Detailed Budget

2014-15 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2013-14 REVISED	2014-15 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	93,936,354	98,917,417	4,981,063
43- SCHOOL CAFETERIA FUND	4,310,005	4,590,622	280,617
44- SCHOOL CAP. IMP. FUND	1,341,019	1,000,000	(341,019)
45- DEBT FUND	8,334,765	7,488,507	(846,258)
47- SCHOOL HEAD START FUND	2,100,457	2,070,961	(29,496)
48- GOVERNOR'S SCHOOL FUND	1,348,628	1,420,432	71,804
TOTAL SCHOOL USES	111,371,228	115,487,939	4,116,711
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	32,870,472	34,140,367	1,269,895
12- FIRE REVOLVING LOAN FUND	405,000	405,000	0
13- DRUG ENFORCEMENT FUND	164,070	33,685	(130,385)
14- INDUSTRIAL DEVELOPMENT FUND	112,000	71,000	(41,000)
15- REVENUE RECOVERY FUND	595,015	584,100	(10,915)
23- SOCIAL SERVICES FUND	11,241,087	11,537,670	296,583
24- COMPREHENSIVE SERVICES FUND	3,500,000	3,500,000	0
45- DEBT FUND	213,239	494,321	281,082
70- COUNTY CAP. IMP. FUND	18,617,271	6,136,624	(12,480,647)
TOTAL GENERAL GOVERNMENT	67,718,154	56,902,767	(10,815,387)
TOTAL USES	179,089,382	172,390,706	(6,698,676)
TRANSFERS TO OTHER FUNDS	53,569,870	54,258,320	688,450
FUND BALANCES & RESERVES	36,352,220	32,572,344	(3,779,876)
GRAND-TOTAL ALL FUNDS	269,011,472	259,221,370	(9,790,102)

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
11010 BOARD OF SUPERVISORS		
1600 COMPENSATION OF MEMBERS	65,355	65,355
2100 EMPLOYERS SHARE-FICA	5,000	5,000
2300 EMPLOYERS SHARE-HOSPITALIZATION	33,350	20,295
3120 CONTRACTUAL-STATE ASSEMBLY	20,000	20,000
3125 CENSUS, SURVEYS, REPORTS	8,000	11,500
5501 TRAVEL EXPENSES	18,830	18,865
5502 EXPENSES-STATE ASSEMBLY	750	750
TOTAL-BOARD OF SUPERVISORS	151,285	141,765
12010 COUNTY ADMINISTRATOR		
1100 SALARIES & WAGES	343,710	352,520
1300 SALARIES & WAGES/PART-TIME	4,500	3,000
2100 EMPLOYERS SHARE-FICA	22,000	27,200
2210 EMPLOYERS SHARE-RETIREMENT	40,440	42,285
2300 EMPLOYERS SHARE-HOSPITALIZATION	30,685	25,710
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,850	4,450
2700 WORKERS COMPENSATION INS.	260	290
3121 AUDITING-CONTRACTUAL	49,000	51,500
3124 COST ALLOCATION PLAN	4,000	4,000
3600 ADVERTISING	9,000	9,000
5201 POSTAL SERVICES	1,000	1,000
5203 TELEPHONE SERVICES	3,000	3,000
5305 MOTOR VEHICLE INSURANCE	1,125	1,200
5307 LIABILITY INS.-PUBLIC OFFICIAL	3,670	3,700
5501 TRAVEL EXPENSES	4,115	4,345
5801 DUES & SUBSCRIPTIONS	20,485	20,485
6001 OFFICE SUPPLIES	8,000	9,800
6008 MOTOR VEHICLE FUEL	3,200	3,200
6009 MOTOR VEHICLE MAINT. & SUPPLIES	900	900
TOTAL-COUNTY ADMINISTRATOR	552,940	567,585
12030 PERSONNEL		
1100 SALARIES & WAGES	129,985	129,985
1300 SALARIES & WAGES/PART-TIME	10,710	14,660
2100 EMPLOYERS SHARE-FICA	10,765	11,065
2210 EMPLOYERS SHARE-RETIREMENT	16,250	16,315
2300 EMPLOYERS SHARE-HOSPITALIZATION	13,340	13,530
2400 GROUP LIFE INSURANCE	1,550	1,720
2700 WORKERS COMPENSATION INS.	105	115
3600 ADVERTISING	1,500	1,500
5201 POSTAGE SERVICES	1,100	1,100

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
5203 TELEPHONE SERVICES	600	600
5501 TRAVEL EXPENSES	760	760
5504 IN-SERVICE TRAINING & EDUCATION	21,460	22,000
5801 DUES & SUBSCRIPTIONS	1,100	1,100
6001 OFFICE SUPPLIES	2,500	2,500
TOTAL-PERSONNEL	211,725	216,950
12040 COUNTY ATTORNEY		
1100 SALARIES & WAGES	142,370	140,415
2100 EMPLOYERS SHARE-FICA	10,895	10,745
2210 EMPLOYERS SHARE-RETIREMENT	17,555	17,625
2300 EMPLOYERS SHARE-HOSPITALIZATION	13,340	13,530
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,670	1,855
2700 WORKERS COMPENSATION INS.	110	125
3120 CONTRACT SERVICES	15,000	15,000
5201 POSTAGE	500	300
5203 TELEPHONE SERVICES	1,350	1,350
5501 TRAVEL EXPENSES/EDUCATION	1,900	1,900
5801 DUES & SUBSCRIPTIONS	990	990
6001 OFFICE SUPPLIES	1,700	1,700
6004 LAW BOOKS	4,020	4,170
TOTAL-COUNTY ATTORNEY	211,400	209,705
12090 COMMISSIONER OF THE REVENUE		
1100 SALARIES & WAGES	547,400	553,415
1300 SALARIES & WAGES/PART-TIME	11,700	0
2100 EMPLOYERS SHARE-FICA	42,700	42,340
2210 EMPLOYERS SHARE-RETIREMENT	65,440	66,320
2300 EMPLOYERS SHARE-HOSPITALIZATION	73,370	74,415
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,230	6,975
2700 WORKERS COMPENSATION INS.	1,170	1,290
3320 MAINTENANCE SERVICE CONTRACTS	480	480
3500 BOOKBINDING	1,400	1,500
3501 CONTRACTUAL ASSESSMENTS-NADA	8,000	8,000
3600 ADVERTISING	800	800
4100 DATA PROCESSING SERVICES	23,670	21,670
5201 POSTAL SERVICES	32,000	32,000
5203 TELEPHONE SERVICES	3,000	3,000
5305 MOTOR VEHICLE INSURANCE	1,125	1,200
5501 TRAVEL EXPENSES	5,000	5,000
5801 DUES & SUBSCRIPTIONS	1,475	1,475
6001 OFFICE SUPPLIES	15,000	15,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
6008 MOTOR VEHICLE FUEL	2,200	2,200
6009 MOTOR VEHICLE MAINT. & SUPPLIES	600	600
TOTAL-COMMISSIONER OF THE REVENUE	842,760	837,680
12100 REASSESSMENT		
3329 CONTRACTUAL SERVICES	130,345	0
5201 POSTAGE	12,055	0
5203 TELEPHONE SERVICES	1,070	0
6001 OFFICE SUPPLIES	5,790	0
8001 COMPUTER EQUIPMENT	4,200	0
TOTAL-REASSESSMENT	153,460	0
12110 BOARD OF EQUALIZATION		
1600 COMPENSATION OF BOARD MEMBERS	5,600	5,600
3600 ADVERTISING	700	0
5201 POSTAGE	50	50
5203 TELEPHONE	500	100
6001 OFFICE SUPPLIES	50	50
TOTAL-BOARD OF EQUALIZATION	6,900	5,800
12130 TREASURER		
1100 SALARIES & WAGES	348,760	333,350
1300 SALARIES & WAGES/PART-TIME	1,500	0
2100 EMPLOYERS SHARE-FICA	27,500	25,501
2210 EMPLOYERS SHARE-RETIREMENT	43,000	41,835
2300 EMPLOYERS SHARE-HOSPITALIZATION	46,690	47,355
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,090	4,400
2700 WORKERS COMPENSATION INS.	290	320
3500 BOOKBINDING	940	1,000
3600 ADVERTISING	500	500
4100 DATA PROCESSING SERVICES	8,730	9,200
5201 POSTAL SERVICES	48,500	48,500
5203 TELEPHONE SERVICES	1,600	1,600
5307 MONEY & SECURITIES INSURANCE	1,015	1,050
5501 TRAVEL EXPENSES	2,950	3,200
5801 DUES & SUBSCRIPTIONS	1,330	1,375
6001 OFFICE SUPPLIES	10,500	10,500
6018 DOG TAGS	445	500
6099 DELINQUENT TAX COLLECTION EXPENSES	935	950
TOTAL-TREASURER	549,275	531,136

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
12150 CENTRAL ACCOUNTING		
1100 SALARIES & WAGES	270,885	270,885
2100 EMPLOYERS SHARE-FICA	20,725	20,725
2210 EMPLOYERS SHARE-RETIREMENT	33,865	34,000
2300 EMPLOYERS SHARE-HOSPITALIZATION	33,350	33,825
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,225	3,560
2700 WORKERS COMPENSATION INS.	215	240
4100 DATA PROCESSING SERVICES	3,835	4,050
5201 POSTAL SERVICES	3,050	3,050
5203 TELEPHONE SERVICES	1,270	1,270
5501 TRAVEL EXPENSES	1,500	2,140
5801 DUES & SUBSCRIPTIONS	640	640
6001 OFFICE SUPPLIES	4,250	4,250
8002 OFFICE FURNITURE	300	0
TOTAL-CENTRAL ACCOUNTING	377,110	378,635
12200 MANAGEMENT INFORMATION SYSTEMS		
1100 SALARIES & WAGES	284,745	313,715
1200 SALARIES & WAGES/OVER-TIME	8,000	8,000
1300 SALARIES & WAGES/PART-TIME	26,100	26,500
2100 EMPLOYERS SHARE-FICA	24,395	26,635
2210 EMPLOYERS SHARE-RETIREMENT	35,730	39,375
2300 EMPLOYERS SHARE-HOSPITALIZATION	40,020	47,355
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,405	4,145
2700 WORKERS COMPENSATION INS.	925	1,020
3320 MAINTENANCE SERVICE CONTRACTS	65,000	67,000
3321 MAINTENANCE SERVICE - GIS	17,715	18,600
3322 CONTRACT SERVICES	35,500	33,100
3323 CONTRACT SERVICES-GIS	5,000	7,000
5201 POSTAL SERVICES	100	100
5203 TELEPHONE SERVICES	62,200	65,300
5305 MOTOR VEHICLE INSURANCE	565	600
5501 TRAVEL & TRAINING EXPENSES	6,300	6,300
5502 TRAVEL & TRAINING - GIS	2,100	2,300
5801 DUES & SUBSCRIPTIONS	200	200
6001 OFFICE SUPPLIES	3,500	4,500
6002 OFFICE SUPPLIES - GIS	1,500	2,500
6008 MOTOR VEHICLE FUEL	800	800
6009 MOTOR VEHICLE MAINT & SUPPLIES	250	270
8004 COMPUTER SOFTWARE	4,000	8,000
TOTAL-MANAGEMENT INFORMATION SYSTEMS	628,050	683,315

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
13010 BOARD OF ELECTIONS		
1100 SALARIES & WAGES	87,240	87,240
1300 SALARIES & WAGES/PART-TIME	20,915	20,915
1600 COMPENSATION OF MEMBERS	10,385	10,325
2100 EMPLOYERS SHARE-FICA	9,070	9,065
2210 EMPLOYERS SHARE-RETIREMENT	10,905	10,950
2300 EMPLOYERS SHARE-HOSPITALIZATION	13,340	13,530
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,040	1,155
2700 WORKERS COMPENSATION INS.	90	100
3200 COMP. OF ELECTION OFFICIALS	30,410	30,410
3201 CUSTODIAN & MECH.-VOTING MACHINES	3,900	3,900
3320 MAINTENANCE SERVICE CONTRACTS	10,535	10,535
3600 ADVERTISING	550	550
5201 POSTAL SERVICES	4,200	6,220
5203 TELEPHONE SERVICES	1,180	1,180
5300 INSURANCE - VOTING MACHINES	350	350
5402 RENT OF VOTING PRECINCTS	1,130	1,130
5501 TRAVEL EXPENSES	5,000	6,500
5801 DUES & SUBSCRIPTIONS	295	295
6001 OFFICE SUPPLIES	4,400	4,700
6007 REPAIRS & MAINTENANCE-VOTING MACH	2,700	2,700
6028 BALLOTS & VOTING MACHINE SUPPLIES	7,045	5,060
TOTAL-BOARD OF ELECTIONS	224,680	226,810
21010 CIRCUIT COURT		
1100 SALARIES & WAGES	43,310	43,310
1300 SHARE OF SALARY-LAW CLERK	19,660	22,000
2100 EMPLOYERS SHARE-FICA	3,315	3,315
2210 EMPLOYERS SHARE-RETIREMENT	5,415	5,435
2300 EMPLOYERS SHARE-HOSPITALIZATION	6,670	6,765
2400 EMPLOYERS SHARE-GROUP LIFE INS.	520	575
2700 WORKERS COMPENSATION INS.	35	40
3200 COMPENSATION-JURORS & WITNESSES	4,000	6,000
3201 COMPENSATION OF JURY COMMISSIONERS	3,500	3,500
3320 MAINTENANCE SERVICE CONTRACTS	150	150
5201 POSTAL SERVICES	1,200	1,200
5203 TELEPHONE SERVICES	900	900
5801 DUES & SUBSCRIPTIONS	900	900
6001 OFFICE SUPPLIES	3,100	3,100
TOTAL-CIRCUIT COURT	92,675	97,190

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
21020 GENERAL DISTRICT COURT		
5203 TELEPHONE SERVICES	3,000	3,000
5501 TRAVEL EXPENSES	200	200
5801 DUES & SUBSCRIPTIONS	0	400
6001 OFFICE SUPPLIES	2,500	3,000
8002 FURNITURE & EQUIPMENT	0	550
TOTAL-GENERAL DISTRICT COURT	5,700	7,150
21030 MAGISTRATE		
5201 POSTAGE	50	50
5203 TELEPHONE SERVICES	1,800	2,000
5501 TRAVEL & TRAINING	200	200
5604 PRO-RATA SHARE-CHIEF MAGISTRATE	115	115
5801 DUES & SUBSCRIPTIONS	490	475
6001 OFFICE SUPPLIES	800	400
8002 FURNITURE & EQUIPMENT	600	400
TOTAL-MAGISTRATE	4,055	3,640
21060 CLERK OF THE CIRCUIT COURT		
1100 SALARIES & WAGES	513,550	534,520
1300 PART-TIME WAGES	3,200	3,200
2100 EMPLOYERS SHARE-FICA	36,590	41,140
2210 EMPLOYERS SHARE-RETIREMENT	62,920	67,090
2300 EMPLOYERS SHARE-HOSPITALIZATION	65,000	74,415
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,000	7,060
2700 WORKERS COMPENSATION INS.	410	455
3121 AUDITING-APA	4,000	4,000
5201 POSTAL SERVICES	8,000	8,000
5203 TELEPHONE SERVICES	8,700	8,700
5501 TRAVEL EXPENSES	1,100	1,500
5801 DUES & SUBSCRIPTIONS	600	600
6001 OFFICE SUPPLIES	15,000	15,000
6002 TECHNOLOGY MAINTENANCE	0	38,000
6014 STATE LIBRARY GRANT	0	25,000
8002 FURNITURE & FIXTURES	650	650
9999 TECHNOLOGY TRUST FUND	45,000	45,000
TOTAL-CLERK OF THE CIRCUIT COURT	770,720	874,330
22010 COMMONWEALTH ATTORNEY		
1100 SALARIES & WAGES	577,100	575,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
2100 EMPLOYERS SHARE-FICA	43,525	44,000
2210 EMPLOYERS SHARE-RETIREMENT	65,040	70,800
2300 EMPLOYERS SHARE-HOSPITALIZATION	66,700	67,650
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,500	7,450
2700 WORKERS COMPENSATION INS.	395	435
3320 MAINTENANCE SERVICE CONTRACTS	200	200
5201 POSTAL SERVICES	1,600	1,600
5203 TELEPHONE SERVICES	4,300	4,300
5501 TRAVEL EXPENSES	3,600	3,600
5801 DUES & SUBSCRIPTIONS	2,600	2,600
6001 OFFICE SUPPLIES	18,000	18,000
6017 VICTIM/WITNESS GRANT	73,700	73,700
6018 DOMESTIC VIOLENCE GRANT	46,800	46,800
6019 SANE GRANT	18,200	16,700
TOTAL-COMMONWEALTH ATTORNEY	928,260	932,835
31020 SHERIFF		
1100 SALARIES & WAGES	3,283,000	3,319,460
1104 COURTROOM SECURITY	143,215	139,200
1200 OVER-TIME	199,000	200,000
2100 EMPLOYERS SHARE-FICA	270,000	280,500
2210 EMPLOYERS SHARE-RETIREMENT	428,300	430,290
2300 EMPLOYERS SHARE-HOSPITALIZATION	493,580	534,435
2400 EMPLOYERS SHARE-GROUP LIFE INS.	40,800	45,290
2700 WORKERS COMPENSATION INS.	41,765	47,675
3110 PHYSICALS-NEW EMPLOYEES	1,500	1,500
3202 PROFESSIONAL SERVICES	3,600	3,600
3320 MAINTENANCE SERVICE CONTRACTS	71,875	83,300
3321 RADIO MAINTENANCE CONTRACT	1,200	5,400
5201 POSTAL SERVICES	3,200	3,500
5203 TELEPHONE SERVICES	52,900	61,000
5305 MOTOR VEHICLE INSURANCE	48,000	52,000
5501 TRAVEL & TRAINING	33,450	40,500
5801 DUES & SUBSCRIPTIONS	5,035	6,585
6001 OFFICE SUPPLIES	26,250	26,800
6005 CRIME PREVENTION SUPPLIES	7,450	5,500
6008 MOTOR VEHICLE FUEL	250,000	263,215
6009 MOTOR VEHICLE MAINT. & SUPPLIES	113,000	114,000
6010 POLICE SUPPLIES	20,000	28,000
6011 WEARING APPAREL-UNIFORMS	37,300	89,000
6012 RADAR EQUIPMENT	4,500	4,500
6013 AMMO RANGE SUPPLIES	25,800	29,000
6014 K-9 UNIT	15,600	18,100
6016 TACTICAL UNIT EXPENSES	21,900	30,400

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
6018 PUBLIC SAFETY GRANTS	40,000	5,000
7002 CENTRAL SHEN.CRIMINAL JUSTICE CENT.	41,600	43,400
8001 EQUIPMENT-COMPUTER	97,425	38,000
8002 FURNITURE & EQUIPMENT	1,600	2,050
TOTAL-SHERIFF	5,822,845	5,951,200
31040 EMERGENCY COMMUNICATIONS CENTER		
1100 SALARIES & WAGES	756,700	761,910
1200 SALARIES & WAGES_OVERTIME	40,000	50,000
1300 SALARIES & WAGES/PART-TIME	12,000	13,000
2100 EMPLOYERS SHARE-FICA	62,000	58,290
2210 EMPLOYERS SHARE-RETIREMENT	94,590	95,620
2300 EMPLOYERS SHARE-HOSPITALIZATION	120,060	121,770
2400 EMPLOYERS SHARE-GROUP LIFE INS.	9,005	10,060
2700 WORKERS COMPENSATION INS.	1,535	1,700
3110 CONTRACTUAL PROFESSIONAL SERVICES	4,200	4,200
3320 MAINTENANCE SERVICE CONTRACTS	171,100	180,300
5201 POSTAL SERVICES	650	650
5203 TELEPHONE SERVICES	191,000	195,125
5305 MOTOR VEHICLE INSURANCE	805	900
5400 COMMUNICATIONS SITE LEASE	61,100	66,900
5401 EQUIPMENT LEASE (MICROWAVE)	32,400	32,400
5501 TRAVEL EXPENSES	6,050	6,500
5801 DUES & SUBSCRIPTIONS	550	550
6001 OFFICE SUPPLIES	6,500	6,500
6007 MAINTENANCE SUPPLIES	1,500	1,500
6008 VEHICLE & POWER EQUIP. FUEL	300	350
6009 TRANSPORTATION-VEHICLES	4,390	2,200
6013 EDUCATION & TRAINING MATERIALS	750	750
6015 EMERGENCY MANAGEMENT EXPENSE	500	500
7002 C.S.C.J.T.C.-ASSESSMENT	11,160	11,160
8001 COMPUTER EQUIPMENT	1,000	1,000
8002 FURNITURE & FIXTURES	0	1,200
TOTAL-EMERGENCY COMMUNICATIONS CENTER	1,589,845	1,625,035
32010 FIRE DEPARTMENT		
1100 SALARIES & WAGES	2,563,200	3,309,130
1200 SALARIES & WAGES - OVERTIME	40,000	40,000
1300 SALARIES & WAGES/PART-TIME	241,110	336,245
2100 EMPLOYERS SHARE-FICA	217,600	280,390
2210 EMPLOYERS SHARE-RETIREMENT	293,600	281,805
2300 EMPLOYERS SHARE-HOSPITALIZATION	373,520	526,060

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
2400 EMPLOYERS SHARE-GROUP LIFE INS.	28,000	40,185
2700 WORKERS COMPENSATION INS.	80,000	95,060
3110 PHYSICALS	12,550	33,000
3120 PROFESSIONAL SERVICES OMD	40,000	40,000
3310 REPAIRS & MAINT.-CONTRACTUAL	23,525	28,600
3320 MAINTENANCE SERVICE CONTRACTS	21,800	32,880
5201 POSTAL SERVICES	3,000	3,000
5203 TELEPHONE SERVICES	16,500	16,500
5305 MOTOR VEHICLE INSURANCE	25,000	28,500
5501 TRAVEL& TRAINING EXPENSES	25,000	25,000
5651 CONTRIBUTION - L.E.P.C.	800	800
5801 DUES & SUBSCRIPTIONS	1,400	1,800
6001 OFFICE SUPPLIES	13,450	13,450
6006 LINEN SUPPLIES	1,200	2,000
6007 REPAIRS & MAINT. SUPPLIES-BLDGS.	20,000	26,000
6008 VEHICLE & POWERED EQUIP.-FUEL	80,000	101,000
6009 APPARATUS/EQUIP.-MAINT.& REPAIRS	120,000	80,000
6010 ADMIN VEHICLE MAINT. & REPAIRS	8,000	11,000
6011 WEARING APPAREL	27,080	62,560
6012 EMS SUPPLIES	39,550	59,000
6014 FIRE FIGHTING SUPPLIES	47,555	50,295
6015 EMERGENCY SEARCH/RESCUE SUPPLIES	1,100	1,000
8001 EQUIPMENT	38,300	34,800
8002 FURNITURE & FIXTURES	5,700	6,500
8003 EMS 50/50 GRANT	30,000	30,000
TOTAL-FIRE DEPARTMENT	4,438,540	5,596,560
32020 EMERGENCY SERVICES-VOLUNTEER		
3121 AUDITING - CONTRACTUAL	67,000	67,000
3205 VOLUNTEER FIRE & EMS TRAINING	202,500	220,000
3320 MAINTENANCE CONTRACTS	40,000	49,150
3800 STATE ASSIST. - FOREST FIRE CONTROL	11,750	11,750
5203 TELEPHONE SERVICES	17,000	18,500
5306 INSURANCE - CASUALTY & PROPERTY	195,000	202,800
5308 ACCIDENT & HEALTH INS.	49,105	49,105
5602 MEMBER REIMBURSEMENT-FUEL	75,000	155,000
5649 E.M.S. COUNCIL-\$4 FOR LIFE	78,000	78,000
5650 CENTRAL SHEN. E.M.S. COUNCIL	30,870	33,220
6003 MARKETING & RECRUITMENT	5,000	10,000
6005 REVENUE RECOVERY SUPPLIES	500	500
6010 \$75 PP TAX DEDUCTION PER PERSON	39,500	39,500
6012 EMS SUPPLIES-REHAB	500	750
6013 FIRE PREVENTION	3,500	5,000
6016 FOAM REIMBURSEMENT/REPLACEMENT	10,000	10,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
8001 FIRE/EMS EQUIPMENT	14,000	14,000
9101 BRIDGEWATER VOL. FIRE DEPT.	29,928	29,451
9102 CHURCHVILLE VOL. FIRE DEPT.	71,803	67,484
9103 CRAIGSVILLE VOL. FIRE DEPT.	76,928	73,534
9104 DEERFIELD VOL. FIRE DEPT.	56,003	54,809
9105 DOOMS VOL. FIRE DEPT.	83,853	81,409
9106 GROTTUES VOL. FIRE DEPT.	60,328	61,034
9107 MIDDLEBROOK VOL. FIRE DEPT.	54,915	54,734
9108 RAPHINE VOL. FIRE DEPT.	48,086	42,288
9109 STUARTS DRAFT VOL. FIRE DEPT.	83,528	84,184
9110 VERONA VOL. FIRE DEPT.	80,378	78,609
9111 WEYERS CAVE VOL. FIRE DEPT.	80,778	81,234
9112 PRESTON L.YANCEY VOL.FIRE DEPT.	23,669	28,946
9113 SWOOPE VOL. FIRE DEPT.	64,278	64,034
9114 WALKERS CREEK VOL. FIRE DEPT.	11,319	11,546
9115 WILSON FIRE STATION	56,528	59,084
9116 MT.SOLON VOL. FIRE DEPT.	61,803	65,034
9117 NEW HOPE VOL.FIRE DEPT.	57,315	58,584
9118 WINTERGREEN FIRE DEPT.	11,319	11,546
9126 CRAIGS-AUGUSTA SPRINGS RESCUE SQUAD	0	10,000
9130 WINTERGREEN RESCUE SQUAD	12,595	13,196
9151 AUGUSTA COUNTY VOLUNTEERS	37,569	36,696
9152 RIVERHEADS VOLUNTEERS	33,469	32,596
9160 NON-COUNTY AGENCY CONTRIBUTION	21,000	21,000
TOTAL-EMERGENCY SERVICES-VOLUNTEER	1,956,617	2,085,307
32030 FIRE & EMS TRAINING		
1100 SALARIES & WAGES	119,760	159,180
1200 SALARIES & WAGES - OVERTIME	5,000	8,435
2100 EMPLOYERS SHARE-FICA	10,520	12,565
2210 EMPLOYERS SHARE-RETIREMENT	14,785	19,790
2300 EMPLOYERS SHARE-HOSPITALIZATION	13,340	20,295
2400 EMPLOYERS SHARE-GROUP LIFE INSUR	1,410	2,090
2700 WORKERS COMPENSATION INS.	3,645	4,930
3110 PHYSICALS	0	750
3310 REPAIR & MAINTENANCE-CONTRACTUAL	3,150	3,150
3320 MAINTENANCE SERVICE CONTRACTS	15,000	15,000
5100 ELECTRIC SERVICES	550	550
5102 HEATING SERVICES	2,000	2,800
5103 WATER & SEWER SERVICES	600	600
5203 TELEPHONE SERVICES	1,650	2,975
5305 INSURANCE - BUILDINGS & GROUNDS	3,000	3,150
5501 TRAVEL EXPENSES	2,000	3,500
5502 INSTRUCTIONAL TRAINING REIMB	30,000	25,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
5652 CONTRACTUAL TRAINING	5,000	5,000
5801 DUES & SUBSCRIPTIONS	400	550
6001 OFFICE SUPPLIES	2,000	2,500
6005 JANITORIAL SUPPLIES	300	450
6007 REPAIR & MAINTENANCE SUPPLIES	1,550	750
6008 VEHICLE & POWERED EQUIP.-FUEL	3,000	4,000
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	3,000	3,500
6011 WEARING APPAREL	1,200	2,280
6012 EMS SUPPLIES	3,000	3,000
6013 TRAINING MATERIALS-TEXT BOOKS & SUP	31,000	31,000
6014 TRAINING SUPPLIES-SMOKE & NITROGEN	1,000	3,500
8001 FIRE & EMS EQUIPMENT	5,000	7,500
8002 FURNITURE & FIXTURES	0	10,500
8003 EMS GRANT 50/50 STATE TRAINING	5,000	5,000
TOTAL-FIRE & EMS TRAINING	287,860	364,290
32040 FIRE SAFER GRANT		
1100 SALARIES & WAGES	780,000	190,400
2100 EMPLOYERS SHARE-FICA	56,200	14,600
2210 EMPLOYERS SHARE-RETIREMENT	97,500	22,040
2300 EMPLOYERS SHARE-HOSPITALIZATION	167,000	35,600
2400 EMPLOYERS SHARE-GROUP LIFE INS.	9,300	2,320
2700 WORKERS COMPENSATION INS.	22,200	6,000
2800 LINE OF DUTY	4,500	1,200
TOTAL-FIRE SAFER GRANT	1,136,700	272,160
33030 J&D COURT		
5203 TELEPHONE SERVICES	3,500	3,500
5501 TRAVEL EXPENSES	500	500
5801 DUES & SUBSCRIPTIONS	900	1,080
6001 OFFICE SUPPLIES	12,000	12,560
8002 FURNITURE & FIXTURES	1,020	1,700
TOTAL-J&D COURT	17,920	19,340
33040 COURT SERVICES		
5203 TELEPHONE SERVICES	2,600	2,850
8002 FURNITURE & FIXTURES	500	500
TOTAL-COURT SERVICES	3,100	3,350

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
33050 JUVENILE & PROBATION		
6015 OFFICE ON YOUTH	131,500	131,500
7001 DETENTION HOME-OPERATING EXP	15,105	14,635
7002 MRRJ-OPERATING EXPENDITURES	1,538,785	1,418,901
7004 SAW FIRING RANGE	2,500	10,000
TOTAL-JUVENILE & PROBATION	1,687,890	1,575,036
34010 BUILDING INSPECTIONS		
1100 SALARIES & WAGES	260,900	258,050
2100 EMPLOYERS SHARE-FICA	19,960	19,740
2210 EMPLOYERS SHARE-RETIREMENT	32,260	32,385
2300 EMPLOYERS SHARE-HOSPITALIZATION	40,020	40,590
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,075	3,410
2700 WORKERS COMPENSATION INS.	2,860	2,970
5305 MOTOR VEHICLE INSURANCE	2,250	2,400
5501 TRAVEL EXPENSES	750	1,240
6008 MOTOR VEHICLE FUEL	13,000	13,000
6009 MOTOR VEHICLE MAINT & SUPPLIES	2,000	1,400
TOTAL-BUILDING INSPECTIONS	377,075	375,185
35010 ANIMAL CONTROL		
1100 SALARIES & WAGES	121,650	130,170
1200 SALARIES & WAGES- OVERTIME	5,000	5,000
2100 EMPLOYERS SHARE-FICA	9,690	10,340
2210 EMPLOYERS SHARE-RETIREMENT	15,210	16,340
2300 EMPLOYERS SHARE-HOSPITALIZATION	20,010	21,990
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,450	1,720
2700 WORKERS COMPENSATION INS.	1,245	1,370
3110 VET BILLS	4,000	3,000
5203 TELEPHONE SERVICES	1,500	1,500
5305 MOTOR VEHICLE INSURANCE	1,690	1,800
5501 TRAVEL EXPENSES	750	750
5684 ANIMAL SERVICES CENTER OPERATIONS	200,000	166,000
5802 LIVESTOCK & FOWL CLAIMS	3,000	3,000
6001 OFFICE SUPPLIES	600	600
6008 MOTOR VEHICLE FUEL	13,000	13,000
6009 MOTOR VEHICLE MAINT & SUPPLIES	1,500	1,500
6011 WEARING APPAREL	750	1,450
6030 DMV ANIMAL FRIENDLY PLATES	2,100	2,000
8001 EQUIPMENT	1,500	2,500
TOTAL-ANIMAL CONTROL	404,645	384,030

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
41020 HIGHWAYS & ROADS		
3325 REPLACEMENT & SUPPLIES-ST.SIGNS	12,000	12,000
8001 EQUIPMENT	5,000	0
TOTAL-HIGHWAYS & ROADS	17,000	12,000
41040 STREET LIGHTS		
5100 ELECTRIC SERVICES	116,000	116,000
TOTAL-STREET LIGHTS	116,000	116,000
42010 SANITATION & WASTE REMOVAL		
1100 SALARIES & WAGES	146,400	202,800
1300 SALARIES & WAGES-PART TIME	14,000	14,000
2100 EMPLOYERS SHARE-FICA	11,180	16,580
2700 WORKERS COMPENSATION INS.	6,535	8,680
3310 MAINTENANCE & UPKEEP OF SITES	22,000	18,000
3311 LEASE PAYMENTS	15,660	16,210
3322 CONTAINERIZATION PROGRAM-CONTR.	660,000	660,000
3500 AUGUSTA COUNTY CLEAN UP	15,000	20,000
3800 SANITARY LANDFILL #1-CONTRACT	930,000	934,000
3900 LEACHEATE EXPENSES	38,000	38,000
5100 ELECTRIC SERVICES	6,100	6,100
TOTAL-SANITATION & WASTE REMOVAL	1,864,875	1,934,370
42020 RECYCLING PROGRAM		
3310 MAINT. & UPKEEP OF SITES	500	500
3322 HAULING RECYCLING CONTAINERS	142,000	142,000
3323 RECYCLING-CONTRACTUAL	3,000	5,250
TOTAL-RECYCLING PROGRAM	145,500	147,750
43010 MAINTENANCE OF BLDGS.& GROUNDS		
1100 SALARIES & WAGES	301,760	322,910
1200 OVER-TIME	8,000	8,000
1300 SALARIES & WAGES/PART-TIME	14,000	14,000
2100 EMPLOYERS SHARE-FICA	24,320	26,380
2210 EMPLOYERS SHARE-RETIREMENT	37,640	40,525
2300 EMPLOYERS SHARE-HOSPITALIZATION	53,360	60,885
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,590	4,265
2700 WORKERS COMPENSATION INS.	6,340	7,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
3310 REPAIRS & MAINT-CONTRACTUAL	165,000	165,000
3325 CONTRACTUAL - MAINTENANCE	30,500	30,500
5100 ELECTRIC SERVICES	341,000	341,000
5102 HEATING SERVICES	156,000	156,000
5103 WATER & SEWER SERVICES	18,500	19,000
5104 REFUSE COLLECTION CHARGES	19,000	19,000
5105 STORMWATER MAINTENANCE	1,100	1,100
5203 TELEPHONE SERVICES	3,500	3,500
5300 INSTITUTIONAL INS. PREMIUMS	58,600	61,500
5305 MOTOR VEHICLE INSURANCE	4,000	4,200
5501 TRAVEL EXPENSES	2,400	2,400
6001 OFFICE SUPPLIES	400	400
6005 JANITORIAL SUPPLIES	38,000	38,000
6007 REPAIR & MAINT. SUPPLIES	25,000	25,000
6008 VEHICLE & POWERED EQUIP.-FUEL	10,000	10,000
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	7,000	7,000
8001 EQUIPMENT	1,500	1,500
TOTAL-MAINTENANCE OF BLDGS.& GROUNDS	1,330,510	1,369,065
51010 HEALTH DEPARTMENT		
5601 CONTRIBUTION TO STATE HEALTH DEPT.	538,490	574,530
TOTAL-HEALTH DEPARTMENT	538,490	574,530
51020 TAX RELIEF FOR THE ELDERLY		
5799 TAX RELIEF FOR THE ELDERLY	260,000	260,000
TOTAL-TAX RELIEF FOR THE ELDERLY	260,000	260,000
71010 PARKS & RECREATION		
1100 SALARIES & WAGES	352,500	352,920
1300 SALARIES & WAGES/PART-TIME	68,000	79,300
1500 SALARIES & WAGES-AFTER SCH.PROGRAM	158,500	166,000
1550 SAL.& WAGES-KIDS CAMP	62,000	70,000
1600 COMPENSATION OF BOARD MEMBERS	3,500	3,500
2100 EMPLOYERS SHARE-FICA	49,100	51,200
2210 EMPLOYERS SHARE-RETIREMENT	43,825	44,295
2300 EMPLOYERS SHARE-HOSPITALIZATION	66,700	67,650
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,175	4,660
2700 WORKERS COMPENSATION INS.	11,275	12,405
3201 INSTRUCTION-FEE BASED PROGRAMS	45,000	50,500
3205 CREDIT CARD FEES	11,000	12,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
3320 MAINTENANCE SERVICE CONTRACTS	33,500	45,000
3600 ADVERTISING	33,500	39,500
3800 CONTRACT SERVICES-LIFEGUARDS	22,500	24,000
5100 ELECTRIC SERVICES	17,500	17,500
5102 HEATING SERVICES	9,000	5,000
5103 WATER & SEWERAGE SERVICES	4,800	4,800
5201 POSTAL SERVICES	3,700	3,250
5203 TELEPHONE SERVICES	6,500	5,700
5305 MOTOR VEHICLE INSURANCE	6,800	8,400
5501 TRAVEL EXPENSES	2,400	4,300
5801 DUES & SUBSCRIPTIONS	700	1,200
6001 OFFICE SUPPLIES	13,000	12,000
6002 SUPPLIES-CARE PROGRAMS	11,500	12,500
6003 KIDS CAMP SUPPLIES	10,750	10,500
6005 JANITORIAL & HOUSEKEEPING SUPPLIES	4,300	5,000
6007 REPAIR & MAINT-GROUNDSKEEP/GENERAL	4,500	5,250
6008 VEHICLE & POWERED EQUIPMENT-FUEL	25,000	25,000
6009 VEH MAINT & SUPPLIES-FLEET VEHICLES	10,500	10,000
6010 POWER EQUIPMENT MAINT & SUPPLIES	7,500	9,500
6011 REPAIR & MAINT-SHOP/GENERAL	3,500	3,000
6012 REPAIR & MAINT-EASEMENT	21,500	14,000
6013 REPAIR & MAINT-SD SWIMMING POOL	7,500	7,500
6014 REPAIR & MAINT-PARKS	6,000	5,000
6015 REPAIR & MAINT-COMMUNITY GYM/CENTER	2,500	11,000
6021 ATHLETIC SUPPLIES	6,500	7,850
6024 ADULT PROGRAM SUPPLIES	125,000	117,000
8001 EQUIPMENT	10,000	13,500
8002 FURNITURE & FIXTURES	0	1,100
8003 COMPUTER SOFTWARE	1,500	0
TOTAL-PARKS & RECREATION	1,287,525	1,342,780
71020 NATURAL CHIMNEYS		
1100 SALARIES & WAGES	33,300	33,995
1300 SALARIES & WAGES/PART-TIME	45,440	53,000
2100 EMPLOYERS SHARE-FICA	6,025	6,655
2210 EMPLOYERS SHARE-RETIREMENT	4,260	4,270
2300 EMPLOYERS SHARE-HOSPITALIZATION	6,670	6,765
2400 EMPLOYERS SHARE-GROUP LIFE INS.	410	450
2700 WORKERS COMPENSATION INS.	1,565	1,725
3320 MAINTENANCE SERVICE CONTRACTS	13,200	9,700
3800 CONTRACT SERVICES-LIFEGUARDS	10,100	11,250
5100 ELECTRIC SERVICES	20,500	20,500
5104 REFUSE COLLECTION CHARGES	6,750	6,500
5203 TELEPHONE SERVICES	2,350	2,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
5300 FACILITY INSURANCE	3,000	3,100
5305 MOTOR VEHICLE INSURANCE	1,125	0
5501 TRAVEL EXPENSES	200	1,000
6001 OFFICE SUPPLIES	500	850
6004 EVENT AND PROGRAM SUPPLIES	2,500	2,500
6005 JANITORIAL SUPPLIES	2,800	3,000
6006 WATER & SEWER SUPPLIES	2,250	2,000
6007 REPAIR AND MAINTENANCE SUPPLIES	11,250	12,000
6008 VEHICLE & POWERED EQUIPMENT-FUEL	4,000	3,200
6009 VEH & POWERED EQUIP.-MAINT.& SUPPLI	2,000	3,200
8001 EQUIPMENT	13,000	12,000
TOTAL-NATURAL CHIMNEYS	193,195	199,660
73010 LIBRARY		
1100 SALARIES & WAGES	475,500	477,500
1300 SALARIES & WAGES/PART-TIME	98,295	100,900
2100 EMPLOYERS SHARE-FICA	43,895	44,240
2210 EMPLOYERS SHARE-RETIREMENT	59,140	59,915
2300 EMPLOYERS SHARE-HOSPITALIZATION	86,710	87,945
2400 EMPLOYERS SHARE-GROUP LIFE INS.	5,630	6,300
2700 WORKERS COMPENSATION INS.	705	775
3125 COLLECTION AGENCY FEE	5,300	5,000
3310 REPAIRS & MAINT.-CONTRACTUAL	3,000	2,500
3320 MAINTENANCE SERVICE CONTRACTS	32,900	32,500
3324 JANITORIAL SERVICES-CONTRACTUAL	5,400	7,050
3600 ADVERTISING	100	100
5100 ELECTRIC SERVICES	29,000	29,000
5102 HEATING SERVICES	7,000	7,000
5103 WATER & SEWERAGE SERVICES	2,300	2,500
5104 REFUSE COLLECTION CHARGES	2,800	3,060
5201 POSTAL SERVICES	500	500
5203 TELEPHONE SERVICES	42,130	42,150
5300 INSURANCE-BUILDING	5,010	5,200
5305 MOTOR VEHICLE INSURANCE	565	600
5501 TRAVEL EXPENSES	2,500	2,500
5688 BOOK STATIONS	10,600	10,764
5801 DUES & SUBSCRIPTIONS	1,250	1,300
6001 OFFICE SUPPLIES	5,600	5,200
6005 JANITORIAL SUPPLIES	5,000	5,000
6007 REPAIR & MAINT.SUPPLIES-BLDGS.	1,000	1,300
6008 MOTOR VEHICLE FUEL	1,500	1,500
6009 MOTOR VEHICLE MAINT.& SUPPLIES	1,000	1,000
6016 BOOKS (LOCAL ONLY)	15,000	10,000
6017 BOOKS (STATE & FEDERAL AID)	104,960	104,636

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
6018 PERIODICALS (MAGS.,NEWSPAPERS)	10,000	10,000
6019 AUDIOVISUAL MATERIALS	43,000	43,000
6021 LIBRARY MATERIALS & SUPPLIES	20,500	21,500
8001 EQUIPMENT	0	4,895
8002 FURNITURE & FIXTURES	800	5,800
8200 IMPROVEMENT TO SITES	2,388	2,250
TOTAL-LIBRARY	1,130,978	1,145,380
73020 CHURCHVILLE BRANCH LIBRARY		
1100 SALARIES & WAGES	63,430	63,430
2100 EMPLOYERS SHARE-FICA	4,855	4,855
2210 EMPLOYERS SHARE-RETIREMENT	7,930	7,960
2300 EMPLOYERS SHARE-HOSPITALIZATION	13,340	13,530
2400 EMPLOYERS SHARE-GROUP LIFE INS.	755	840
2700 WORKERS COMPENSATION INS.	60	70
3310 REPAIRS & MAINT.-CONTRACTUAL	400	400
3320 MAINTENANCE SERVICE CONTRACTS	600	600
3324 JANITORIAL SERVICES-CONTRACT	980	980
5100 ELECTRIC SERVICES	8,000	8,000
5103 WATER & SEWERAGE SERVICES	300	300
5203 TELEPHONE SERVICES	3,840	3,900
5300 INSURANCE-BUILDING	985	1,000
6001 OFFICE SUPPLIES	900	900
6005 JANITORIAL SUPPLIES	550	700
6007 REPAIR & MAINT. SUPPLIES	400	400
TOTAL-CHURCHVILLE BRANCH LIBRARY	107,325	107,865
81010 COMMUNITY DEVELOPMENT		
1100 SALARIES & WAGES	554,125	567,200
1300 SALARIES & WAGES/PART-TIME	5,000	5,000
1600 COMP.-PLANNING BOARD MEMBERS-CO.	6,825	6,825
1700 COMP. OF ZONING BOARD OF APPEALS	6,000	6,000
1800 COMP. OF PLANNING DIST VI MEMBERS	1,000	1,000
2100 EMPLOYERS SHARE-FICA	42,775	43,800
2210 EMPLOYERS SHARE-RETIREMENT	69,270	71,175
2300 EMPLOYERS SHARE-HOSPITALIZATION	66,700	69,345
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,600	7,490
2700 WORKERS COMPENSATION INS.	7,865	8,830
3110 PROFESSIONAL SERVICES-TOWERS	9,800	9,800
3320 MAINTENANCE SERVICE CONTRACTS	1,000	1,000
3600 ADVERTISING	15,000	11,000
5201 POSTAL SERVICES	10,000	7,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
5203 TELEPHONE SERVICES	8,675	9,000
5305 MOTOR VEHICLE INSURANCE	2,250	2,400
5501 TRAVEL EXPENSES	10,000	10,000
5604 PLANNING DISTRICT VI	53,845	53,890
5801 DUES & SUBSCRIPTIONS	7,480	9,070
6001 OFFICE SUPPLIES	19,460	17,560
6002 DRAFTING SUPPLIES	2,100	1,820
6008 MOTOR VEHICLE FUEL	9,000	9,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	2,600	2,600
8002 FURNITURE & FIXTURES	4,200	0
TOTAL-COMMUNITY DEVELOPMENT	921,570	930,805
81020 TOURISM & ECON.DEVELOPMENT		
5603 TOURISM DEVELOPMENT	38,000	49,285
5677 GREATER AUGUSTA CHAMBER OF COMMERCE	1,110	1,130
5679 SHENANDOAH VALLEY AIRPORT	124,405	124,405
5698 FINE ARTS GRANT	10,000	10,000
5700 AUGUSTA COUNTY FAIR	7,800	8,200
5704 FIELDS OF GOLD AGRITOURISM	2,500	2,500
5706 FARMERS MARKET	500	500
TOTAL-TOURISM & ECON.DEVELOPMENT	184,315	196,020
81050 ECONOMIC DEVELOPMENT		
1100 SALARIES & WAGES	111,740	110,700
2100 EMPLOYERS SHARE-FICA	8,550	8,470
2210 EMPLOYERS SHARE-RETIREMENT	12,500	13,900
2300 EMPLOYERS SHARE-HOSPITALIZATION	13,340	13,530
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,190	1,465
2700 WORKERS COMPENSATION INS.	1,565	1,725
3600 ADVERTISING/MARKETING	15,500	20,000
5201 POSTAL SERVICES	125	125
5203 TELEPHONE SERVICES	1,000	1,080
5305 MOTOR VEHICLE INSURANCE	0	600
5501 TRAVEL EXPENSES	6,000	9,965
5674 SHENANDOAH VALLEY PARTNERSHIP	55,344	62,745
5675 SMALL BUSINESS DEVELOPMENT CENTER	10,000	10,000
5801 DUES & SUBSCRIPTIONS	2,345	2,845
6001 OFFICE SUPPLIES	1,000	1,260
6008 MOTOR VEHICLE FUEL	500	500
6009 MOTOR VEHICLE MAINTENANCE	200	200
8002 FURNITURE & FIXTURES	3,550	0
TOTAL-ECONOMIC DEVELOPMENT	244,449	259,110

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
82010 ENVIRONMENTAL MANAGEMENT SYSTEM		
1100 SALARY AND WAGES	26,825	13,410
2100 EMPLOYERS SHARE-FICA	1,975	1,025
2210 EMPLOYERS SHARE-RETIREMENT	3,355	1,685
2300 EMPLOYERS SHARE-HOSPITALIZATION	2,670	1,354
2400 EMPLOYERS SHARE-GROUP LIFE INS.	320	180
2700 WORKERS COMPENSATION INS.	55	60
3120 CONTRACT SERVICES	0	200
3600 RECYCLING COMMITTEE	2,000	3,000
5501 TRAVEL EXPENSES	700	400
5801 DUES & SUBSCRIPTIONS	200	200
TOTAL-ENVIRONMENTAL MANAGEMENT SYSTEM	38,100	21,514
83010 EXTENSION OFFICE		
1100 SALARIES & WAGES -V.P.I.	85,560	73,802
1300 SALARIES & WAGES/PART-TIME	0	13,563
5203 TELEPHONE SERVICES	3,000	3,000
5501 TRAVEL EXPENSES	3,500	3,500
6001 OFFICE SUPPLIES	600	600
6002 4-H PROGRAM SUPPLIES	2,000	2,000
TOTAL-EXTENSION OFFICE	94,660	96,465
83050 COUNTY FARM		
6003 AGRICULTURE SUPPLIES & MAINT.	10,000	3,000
6007 AGRICULTURAL DEVELOPMENT FUND	3,000	10,000
TOTAL-COUNTY FARM	13,000	13,000
92020 OTHER OPERATIONAL FUNCTIONS		
1100 HEADWATERS CONSERVATION TECHNICIAN	16,470	16,470
1600 COMP.-VARIOUS BDS. & COMMISSIONS	9,000	9,000
2220 LINE OF DUTY	73,000	78,000
2300 HOSPITALIZATION-DEPENDENT CARE	330,000	330,000
2500 VACO HYBRID PLAN STD/LTD	100	800
2600 UNEMPLOYMENT	5,000	3,000
2700 WORKERS COMPENSATION INS.	3,500	3,500
2800 OTHER BENEFITS	4,200	3,300
2801 HOSPITALIZATION-RETIREEES	55,000	55,000
3130 CONSULTING SERVICES-CONSORTIUM FEES	7,700	7,700
5683 HEADWATERS SOIL CONSERV.DISTRICT	24,725	24,725
8002 FURNITURE & FIXTURES	5,000	5,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
9994 SUCCESSION PLANNING	11,700	5,850
9995 PAY & CLASS. PLAN-COMP BOARD	0	134,925
9997 PAY & CLASS. PLAN-COUNTY	0	299,365
9998 PAY & CLASS. PLAN-OPEB	0	20,000
9999 PAY & CLASS. PLAN-PART TIME	0	30,000
TOTAL-OTHER OPERATIONAL FUNCTIONS	545,395	1,026,635
92030 CONTRIBUTIONS		
5602 MENTAL HEALTH SERVICES BOARD	138,350	140,505
5604 VALLEY EDUCATION ALLIANCE	1,000	1,000
5665 VALLEY PROGRAM FOR AGING SERVICES	15,404	20,202
5673 BLUE RIDGE COMMUNITY COLLEGE	5,000	5,000
5703 COORD. AREA TRANSPORTATION SERV.	34,382	35,438
5707 CATS-TAX EXEMPTION	13,518	14,363
5711 COMMUNITY CENTERS (FROM P&R)	8,750	10,000
5714 CRAIGSVILLE MEALS TAX	25,934	25,956
5715 VERONA FOOD PANTRY	39,540	39,540
5720 CRAIGSVILLE PERSONAL PROPERTY REIMB	26,985	26,985
5750 LIONS OF VA-TAX EXEMPTION	872	798
5751 OAK GROVE THEATER-TAX EXEMPTION	2,168	2,898
5753 STILLWATERS TAX EXEMPTION	0	2,594
5754 MARY BALDWIN COLLEGE-TAX EXEMPT	0	4,470
5760 CAP-SAW CONTRIBUTION	41,650	41,650
TOTAL-CONTRIBUTIONS	353,553	371,399
92040 CONTINGENCIES		
9999 CONTINGENCIES	50,000	50,000
TOTAL-CONTINGENCIES	50,000	50,000
94000 TRANSFERS TO OTHER FUNDS		
0015 TRANSFERS TO REVENUE RECOVERY FUND	160,000	160,000
0023 TRANSFERS TO VPA FUND	947,181	983,664
0024 TRANSFERS TO CSA FUND	1,225,000	1,225,000
0041 TRANSFERS TO SCHOOL FUND	36,158,049	38,545,582
0045 TRANSFERS TO SCHOOL DEBT FUND	7,310,588	7,286,409
0070 TRANSFERS TO CO. CAPITAL IMPROV.	5,720,127	2,948,768
TOTAL-TRANSFERS TO OTHER FUNDS	51,520,945	51,149,423
GRAND TOTAL GENERAL OPERATING FUND	84,391,417	85,289,790

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
RECAPITULATION:		
11010 BOARD OF SUPERVISORS	151,285	141,765
12010 COUNTY ADMINISTRATOR	552,940	567,585
12030 PERSONNEL	211,725	216,950
12040 COUNTY ATTORNEY	211,400	209,705
12090 COMMISSIONER OF THE REVENUE	842,760	837,680
12100 REASSESSMENT	153,460	0
12110 BOARD OF EQUALIZATION	6,900	5,800
12130 TREASURER	549,275	531,136
12150 CENTRAL ACCOUNTING	377,110	378,635
12200 MANAGEMENT INFORMATION SYSTEMS	628,050	683,315
13010 BOARD OF ELECTIONS	224,680	226,810
21010 CIRCUIT COURT	92,675	97,190
21020 GENERAL DISTRICT COURT	5,700	7,150
21030 MAGISTRATE	4,055	3,640
21060 CLERK OF THE CIRCUIT COURT	770,720	874,330
22010 COMMONWEALTH ATTORNEY	928,260	932,835
31020 SHERIFF	5,822,845	5,951,200
31040 EMERGENCY COMMUNICATIONS CENTER	1,589,845	1,625,035
32010 FIRE DEPARTMENT	4,438,540	5,596,560
32020 EMERGENCY SERVICES-VOLUNTEER	1,956,617	2,085,307
32030 FIRE & EMS TRAINING	287,860	364,290
32040 FIRE SAFER GRANT	1,136,700	272,160
33030 J&D COURT	17,920	19,340
33040 COURT SERVICES	3,100	3,350
33050 JUVENILE & PROBATION	1,687,890	1,575,036
34010 BUILDING INSPECTIONS	377,075	375,185
35010 ANIMAL CONTROL	404,645	384,030
41020 HIGHWAYS & ROADS	17,000	12,000
41040 STREET LIGHTS	116,000	116,000
42010 SANITATION & WASTE REMOVAL	1,864,875	1,934,370
42020 RECYCLING PROGRAM	145,500	147,750
43010 MAINTENANCE OF BLDGS.& GROUNDS	1,330,510	1,369,065
51010 HEALTH DEPARTMENT	538,490	574,530
51020 TAX RELIEF FOR THE ELDERLY	260,000	260,000
71010 PARKS & RECREATION	1,287,525	1,342,780
71020 NATURAL CHIMNEYS	193,195	199,660
73010 LIBRARY	1,130,978	1,145,380
73020 CHURCHVILLE BRANCH LIBRARY	107,325	107,865
81010 COMMUNITY DEVELOPMENT	921,570	930,805
81020 TOURISM & ECON.DEVELOPMENT	184,315	196,020
81050 ECONOMIC DEVELOPMENT	244,449	259,110
82010 ENVIRONMENTAL MANAGEMENT SYSTEM	38,100	21,514
83010 EXTENSION OFFICE	94,660	96,465
83050 COUNTY FARM	13,000	13,000
92020 OTHER OPERATIONAL FUNCTIONS	545,395	1,026,635

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
92030 CONTRIBUTIONS	353,553	371,399
92040 CONTINGENCIES	50,000	50,000
94000 TRANSFERS TO OTHER FUNDS	51,520,945	51,149,423
GRAND TOTAL GENERAL OPERATING FUND	84,391,417	85,289,790

FIRE REVOLVING LOAN FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
50000 DISBURSEMENT OF LOANS		
5300 DISBURSEMENTS (LOANS)	300,000	300,000
6014 GEAR PURCHASES	105,000	105,000
TOTAL-DISBURSEMENT OF LOANS	405,000	405,000
GRAND TOTAL FIRE REVOLVING LOAN FUND	405,000	405,000

ASSET FORFEITURE FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
31030 OPERATIONS		
1100 SALARIES & WAGES	51,000	0
1200 OVER-TIME	22,000	22,000
2100 EMPLOYERS SHARE-FICA	5,600	1,685
2210 EMPLOYERS SHARE-RETIREMENT	5,750	0
2300 EMPLOYERS SHARE-HOSPITALIZATION	6,670	0
2400 EMPLOYERS SHARE-GROUP LIFE INS.	550	0
6010 POLICE SUPPLIES	3,000	0
8001 COMPUTER EQUIPMENT	59,500	0
9999 DRUG BUYS	10,000	10,000
TOTAL-OPERATIONS	164,070	33,685
GRAND TOTAL ASSET FORFEITURE FUND	164,070	33,685

ECONOMIC DEVELOPMENT FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
53000 CAPITAL CONTRIBUTIONS		
8000 PAYMENTS TO IDA	112,000	71,000
TOTAL-CAPITAL CONTRIBUTIONS	112,000	71,000
GRAND TOTAL ECONOMIC DEVELOPMENT FUND	112,000	71,000

REVENUE RECOVERY FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
32020 VOLUNTEER CONTRIBUTIONS		
9001 DEERFIELD RESCUE SQUAD	26,630	26,400
9002 CHURCHVILLE RESCUE SQUAD	67,700	58,400
9003 STUARTS DRAFT RESCUE SQUAD	206,900	202,400
9004 CRAIGSVILLE/AUG.SPRINGS RESCUE SQD	26,975	0
9005 NEW HOPE RESCUE SQUAD	10,800	26,900
9006 MOUNT SOLON RESCUE SQUAD	52,500	51,400
9007 WEYERS CAVE	17,100	34,000
TOTAL-VOLUNTEER CONTRIBUTIONS	408,605	399,500
32040 SERVICE FEES		
3100 PROFESSIONAL SERVICES	74,500	81,000
TOTAL-SERVICE FEES	74,500	81,000
92040 CONTINGENCIES		
9991 STAUNTON AUGUSTA RESCUE	16,050	16,000
9992 WAYNESBORO FIRST AID CREW	9,600	9,600
9993 AUGUSTA AGENCY CONTRIBUTION	86,260	78,000
TOTAL-CONTINGENCIES	111,910	103,600
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	600,000	672,000
TOTAL-TRANSFERS TO OTHER FUNDS	600,000	672,000
GRAND TOTAL REVENUE RECOVERY FUND	1,195,015	1,256,100

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
53010 ADMINISTRATION		
1100 SALARIES & WAGES	4,931,761	4,995,610
2100 EMPLOYERS SHARE-FICA	377,280	382,164
2210 EMPLOYERS SHARE-RETIREMENT	586,770	582,950
2300 EMPLOYERS SHARE-HOSPITALIZATION	973,117	981,225
2400 EMPLOYERS SHARE-GROUP LIFE INS.	55,852	61,314
2600 UNEMPLOYMENT COMPENSATION	4,000	6,000
2700 WORKERS COMPENSATION INS.	18,000	19,500
3110 PROFESSIONAL HEALTH SERVICES	1,700	1,900
3120 LEGAL/OTHER PROFESSIONAL SERVICES	295,000	325,000
3310 REPAIRS & MAINT.-CONTRACTUAL	35,000	38,000
5201 POSTAL SERVICES	60,000	62,000
5203 TELEPHONE SERVICES	58,000	90,000
5305 MOTOR VEHICLE INSURANCE	14,000	14,700
5306 SURETY BOND	490	490
5307 PUBLIC OFFICIAL LIABILITY INS.	2,317	2,317
5402 RENT-BUILDING	185,000	188,000
5501 TRAVEL EXPENSES/TRAINING	22,000	22,000
5504 IN-SERVICE TRAINING & EDUCATION	3,000	5,000
5801 DUES & SUBSCRIPTIONS/ADVERTISING	2,000	1,000
6001 OFFICE SUPPLIES	80,000	80,000
6008 MOTOR VEHICLE FUEL	44,000	45,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	18,000	22,000
8002 FURNITURE & FIXTURES	2,500	4,000
8005 MOTOR VEHICLES	37,300	37,500
TOTAL-ADMINISTRATION	7,807,087	7,967,670
53020 PUBLIC ASSISTANCE		
5701 GENERAL RELIEF	27,000	20,000
5702 AUXILIARY GRANTS	135,000	170,000
5706 AID TO DEPT.CHILDREN-FOSTER CARE	650,000	920,000
5714 SPECIAL ADOPTION PAYMENTS	770,000	750,000
5715 ADOPTION SUBSIDY PAYMENTS	940,000	1,040,000
5717 ADULT & APS SERVICES	22,000	20,000
5718 CLIENT PURCHASED SVCS	115,000	110,000
5725 VIEW PURCHASED SVCS	190,000	190,000
5750 FAMILY OUTREACH GRANT	350,000	350,000
TOTAL-PUBLIC ASSISTANCE	3,199,000	3,570,000
53070 FAMILY RESOURCE CENTER		
5760 FAMILY RESOURCE CENTER	90,000	0
5790 INFO & REFERRAL GRANT	145,000	0
TOTAL-FAMILY RESOURCE CENTER	235,000	0

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	11,241,087	11,537,670

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
RECAPITULATION:		
53010 ADMINISTRATION	7,807,087	7,967,670
53020 PUBLIC ASSISTANCE	3,199,000	3,570,000
53070 FAMILY RESOURCE CENTER	235,000	0
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	11,241,087	11,537,670

COMPREHENSIVE SERVICES ACT

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
53060 COMPREHENSIVE SERVICES ACT		
5715 FAMILY COMPREHENSIVE SERVICE	3,500,000	3,500,000
TOTAL-COMPREHENSIVE SERVICES ACT	3,500,000	3,500,000
GRAND TOTAL COMPREHENSIVE SERVICES ACT	3,500,000	3,500,000

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, ELEM, REGULAR	36,482,201	38,029,267
1128 TEACHERS, MIDD, VOC EXT	232,658	232,658
1130 ITCV COORDINATOR	107,144	108,483
1151 AIDES, ELEM, REGULAR	2,145,533	2,184,396
1520 SUBSTITUTE TEACHERS, ELEM, REGULAR	634,520	634,520
1551 SUBSTITUTE AIDES, ELEM, REGULAR	104,880	104,880
1621 TEACHER SUPPLEMENTS, ELEM PROJECT	818,821	862,484
1650 NAT'L BD CERTIFIED INCENTIVE BONUS	5,000	5,000
2100 FICA, UNDESIGNATED PROGRAM	2,962,969	2,984,542
2210 RETIREMENT, ELEM, REGULAR	4,924,041	5,580,973
2220 HYBRID RETIREMENT, ELEM, REGULAR	0	2,661
2300 HOSPITALIZATION, ELEM, REGULAR	4,673,415	5,136,289
2400 GROUP LIFE INS, ELEM, REGULAR	458,830	508,344
2510 VRS, VLDP, ELEM, REGULAR	0	53
2600 UNEMPLOYMENT INSURANCE	17,220	17,220
2700 WORKERS COMPENSATION	135,675	142,459
2750 VRS, HIC, ELEM, REGULAR	0	454,406
2800 OTHER BENEFITS	185,300	195,300
3100 PROFESSIONAL SERVICE, RTI	588,608	583,870
3200 PURCHASED SERV., SPEECH SUPERVISION	8,141	18,000
3300 MAINTENANCE SERVICE, SPEC ED	45,918	40,630
3600 ADVERTISING, VOCATIONAL, HIGH	535	500
3800 PURCHASED SERVICES, SVRP PT, PT, SP	424,616	451,677
3810 TUITION, OTHER DIVISIONS	207,304	220,050
5203 TELECOMMUNICATIONS - ITCV	540	600
5501 TRAVEL, ELEM, REGULAR	24,333	25,703
5504 CONFERENCE/INSERVICE RTI	98,001	91,395
5801 DUES/MEMBERSHIP, REG	18,403	18,381
6001 TEXTBOOK REPAIR SUPPLIES	4,000	0
6007 REPAIR & MAINT/ MIDD CAREER & TECH	2,330	2,330
6008 FUEL, INFANT & TODDLER AUGUSTA/HIGH	300	300
6012 TEXTBOOKS- SPECIAL ED	109,850	111,650
6013 EDUC SUPPLIES, REGULAR	909,643	979,101
6016 PARENTAL INVOLVEMENT TITLE I -ELEM.	10,000	10,000
6017 MATERIALS & SUPPLIES-OUTREACH	19,000	19,000
6040 TECHNOLOGY SOFTWARE	262,370	531,333
6050 NON-CAPITAL TECH HARDWARE	99,071	141,405
6070 CONSUMABLE EQUIP, MID CAREER & TECH	107,526	64,626
7100 SVRP TUITION/ OT, PT & SPEECH	655,595	1,263,003
7201 VVTC TUITION	2,169,934	2,229,616
7202 VVTC - LOCAL COLLECTIONS	477,224	441,221
7203 VVTC - FLOW THROUGH FUNDS	210,880	210,880
7204 VVTC - CARL PERKINS	17,402	17,400
7300 CEN.SHEN.VALLEY GOV.SCHOOL-GIFTED	409,518	443,179
8200 CAPITAL OUTLAY/ADDITIONAL, STATE EQ	13,384	0
TOTAL-CLASSROOM INSTRUCTION	60,782,633	65,099,785

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
12100 GUIDANCE SERVICES		
1123 COUNSELORS, ELEM	1,681,906	1,716,205
1150 GUIDANCE CLERICAL, MIDD	208,655	211,266
2100 FICA	144,630	147,454
2210 RETIREMENT	237,984	279,487
2300 HOSPITALIZATION INSURANCE	238,944	268,654
2400 GROUP LIFE INSURANCE	22,176	25,445
2700 WORKERS COMPENSATION	6,274	6,587
2750 VRS, HIC, GUIDANCE, ELEM	0	22,748
5400 LEASES & RENTALS, MIDD	5,600	5,600
5504 CONFERENCE/EDUC/INSERVICE	3,500	3,500
6013 EDUCATIONAL SUPPLIES	7,875	7,675
6050 NON-CAPITALIZED TECHNOLOGY HARDWARE	3,800	4,000
TOTAL-GUIDANCE SERVICES	2,561,344	2,698,621
12200 SCHOOL SOCIAL WORKER SERVICES		
1130 OTHER PROFESSIONALS - NON-GRANT	104,653	105,961
1134 VISITING TEACHERS	231,431	234,324
2100 FICA	25,711	26,032
2210 RETIREMENT	42,918	49,340
2300 HOSPITALIZATION INSURANCE	43,776	48,667
2400 GROUP LIFE INSURANCE	4,000	4,492
2700 WORKERS COMPENSATION	1,078	1,132
2750 VRS, HIC, VISITING TEACHERS	0	4,016
3100 PROFESSIONAL SERVICES	500	500
5004 PARENT ACTIVITY- VPI	1,000	1,000
5203 TELECOMMUNICATIONS-SOCIAL WORKERS	3,000	3,000
5501 TRAVEL, SOCIAL WORKER	200	222
5504 CONFERENCE REIMB	1,000	1,000
6013 EDUCATIONAL SUPPLIES	500	1,000
6040 TECH SOFTWARE, SOCIAL WORKERS	250	0
6050 NON-CAPITALIZED TECH HARDWARE- VPI	0	3,000
TOTAL-SCHOOL SOCIAL WORKER SERVICES	460,017	483,686
12300 HOMEBOUND INSTRUCTION		
1121 HOMEBOUND INSTRUCTORS, ELEM	35,531	35,531
2100 FICA, HOMEBOUND, ELEM	2,719	2,719
5501 TRAVEL - MILEAGE	250	278
TOTAL-HOMEBOUND INSTRUCTION	38,500	38,528

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
13100 IMPROVEMENT OF INSTRUCTION		
1124 CURR SUPERVISOR, REGULAR	769,452	779,069
1130 OTHER PROFESSIONAL, REG	109,135	111,514
1150 OFFICE CLERICAL, REGULAR	264,706	269,765
2100 FICA, REGULAR	87,460	88,771
2210 RETIREMENT, REGULAR	142,795	164,424
2300 HOSPITALIZATION, REGULAR	95,760	104,704
2400 GROUP LIFE INS, REGULAR	13,307	14,966
2700 WORKERS COMPENSATION	3,777	3,966
2750 VRS, HIC, REGULAR	0	13,381
3300 MAINTENANCE SERVICE	1,560	0
3500 IMPROV INST. PRINTING SERV SPEC ED	1,785	0
5400 LEASES & RENTALS	22,450	22,450
5501 TRAVEL - MILEAGE	100	0
5504 CONFERENCE REIMB, REGULAR	9,750	10,250
6001 OFFICE SUPPLIES, SPECIAL ED	4,000	4,000
6007 REPAIR SUPPLIES - SPEC ED	265	500
6013 EDUCATIONAL SUPPLIES, SPECIAL ED	1,500	1,500
6016 PARENTAL INVOLVE, TITLE I	3,000	3,000
6040 TECHNOLOGY SOFTWARE	36,553	37,000
6050 NONCAPITALIZED TECH HARDWARE	13,013	6,125
TOTAL-IMPROVEMENT OF INSTRUCTION	1,580,368	1,635,385
13200 MEDIA SERVICES		
1122 LIBRARIANS, ELEM	1,061,345	1,074,599
1150 OFFICE CLERICAL, MEDIA CENTER	170,168	172,295
2100 FICA, MEDIA CENTER	94,205	95,385
2210 RETIREMENT, MEDIA CENTER	157,263	180,798
2300 HOSPITALIZATION, MEDIA CENTER	164,160	183,651
2400 GROUP LIFE INS, MEDIA CENTER	14,653	16,461
2700 WORKERS COMPENSATION	4,323	4,539
2750 VRS, HIC, MEDIA	0	14,713
2800 OTHER BENEFITS- TECHNOLOGY	5,000	0
5504 CONFERENCE/EDUC/INSERVICE	6,500	6,500
6012 BOOKS & SUBSCRIPTIONS, BMES	114,625	114,175
6013 EDUCATIONAL SUPPLIES, MEDIA CENTER	1,674	1,000
6040 SOFTWARE/ON-LINE SUPPLIES	27,226	27,900
TOTAL-MEDIA SERVICES	1,821,142	1,892,016
13800 TECHNOLOGY SERVICES		
1124 SUPERVISORS, TECHNOLOGY	205,926	289,789
1140 TECHNICAL, TECHNOLOGY	676,705	685,162

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
1150 OFFICE CLERICAL, TECHNOLOGY	14,571	14,753
2100 FICA, TECHNOLOGY	68,635	75,715
2210 RETIREMENT, TECHNOLOGY	114,574	143,507
2300 HOSPITALIZATION INS, TECHNOLOGY	101,232	124,039
2400 GROUP LIFE INS, TECHNOLOGY	10,680	13,066
2700 WORKERS COMPENSATION, TECHNOLOGY	3,771	3,959
2750 VRS, HIC, TECHNOLOGY	0	11,677
2800 OTHER BENEFITS, TECHNOLOGY	2,000	1,000
3300 MAINTENANCE SERVICE, TECHNOLOGY	2,500	2,500
5001 ON LINE COMPUTER TELECOMMUNICATIONS	631,000	650,000
6001 OFFICE SUPPLIES	10,000	2,500
6040 SOFTWARE/ON-LINE, TECHNOLOGY	200,000	198,000
6050 NON-CAPITALIZED TECH HARDWARE	535,200	105,000
6060 INFRASTRUCTURE, TECHLOGY	45,000	45,000
TOTAL-TECHNOLOGY SERVICES	2,621,794	2,365,667
14100 OFFICE OF THE PRINCIPAL		
1126 PRINCIPALS, ELEM	1,686,910	1,707,995
1127 ASSISTANT PRINCIPALS, ELEM	1,440,792	1,458,802
1150 OFFICE CLERICAL, ELEM	985,958	998,285
1627 ELEM ASSIST PRINCIPAL SUPPLEMENT	6,921	7,011
1628 ATHLETIC ASSISTANT SUPPLEMENT	16,954	17,166
2100 FICA, ELEM	316,528	320,474
2210 RETIREMENT, ELEM	525,313	603,936
2300 HOSPITALIZATION, ELEM	424,080	466,603
2400 GROUP LIFE INS, ELEM	48,951	54,975
2700 WORKERS COMPENSATION	13,969	14,668
2750 VRS, HIC, ELEM	0	49,144
2800 UNUSED LEAVE - ELEM	50,000	50,000
5400 LEASES & RENTALS, ELEM	463,085	463,085
5501 TRAVEL, ELEM	29,850	33,166
5504 CONFERENCE REIMB, ELEM	3,615	3,000
6040 TECHNOLOGY SOFTWARE, ELEM	2,695	2,640
TOTAL-OFFICE OF THE PRINCIPAL	6,015,621	6,250,950
21100 BOARD SERVICES		
1111 BOARD MEMBERS	21,000	21,000
2100 FICA	1,610	1,610
2300 HOSPITALIZATION	32,832	35,898
3100 PROFESSIONAL SERVICES	104,336	97,836
3600 ADVERTISING	1,700	1,700
5504 CONFERENCE REIMB	11,200	11,200

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
5801 DUES & ASSOCIATION MEMBERSHIPS	11,350	11,350
TOTAL-BOARD SERVICES	184,028	180,594
21200 EXECUTIVE ADMIN.SERVICES		
1112 SUPERINTENDENT	159,691	161,728
1113 ASSISTANT SUPERINTENDENT	103,533	104,827
1150 OFFICE CLERICAL	95,514	96,691
2100 FICA	24,591	25,014
2210 RETIREMENT	45,645	52,482
2300 HOSPITALIZATION	24,624	26,924
2400 GROUP LIFE INS	4,252	4,778
2600 UNEMPLOYMENT INSURANCE	830	830
2700 WORKER COMPENSATION	1,205	1,266
2750 VRS, HIC, ADMINISTRATION	0	4,270
3100 PROFESSIONAL SERVICES	1,904	504
3300 MAINTENANCE OFFICE EQUIP.	2,600	0
3500 PRINTING & BINDING	8,950	8,950
5400 LEASES & RENTALS	17,000	17,000
5504 CONFERENCE REIMB	7,500	5,000
5801 DUES & ASSOCIATION MEMBERSHIPS	5,540	5,540
6001 OFFICE SUPPLIES, CENTRAL OFFICE	12,500	12,500
6040 SOFTWARE	2,852	3,000
6050 NON-CAPITALIZED TECHNOLOGY HARDWARE	10,000	10,000
6070 NON-CAPITALIZED OFFICE EQUIPMENT	1,960	0
TOTAL-EXECUTIVE ADMIN.SERVICES	530,691	541,304
21400 PERSONNEL SERVICES		
1113 ASSISTANT SUPERINTENDENT, PERSONNEL	102,318	103,597
1150 OFFICE CLERICAL, PERSONNEL	78,357	79,336
2100 FICA	13,824	13,994
2210 RETIREMENT	23,072	26,526
2300 HOSPITALIZATION	16,416	17,949
2400 GROUP LIFE INS	2,150	2,414
2700 WORKER COMPENSATION	578	607
2750 VRS, HIC, PERSONNEL SERVICES	0	2,158
3100 CONTRACTED SERVICES	1,070	750
3102 CONT.SERV.- EMPL EVALUATION/TESTING	100	100
3110 HEALTH SERVICES, EMPLOYEES	12,650	20,390
3300 MAINTENANCE SERVICE, PERSONNEL	2,268	2,293
3500 PRINTING & BINDING	1,000	1,000
3800 LICENSE RENEWAL & BACKGROUND CHECK	23,250	23,250
5504 CONFERENCE REIMB	2,500	2,500

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
5801 PERSONNEL-DUES & ASSOC. MEMBERSHIP	500	500
6001 OFFICE SUPPLIES - PERSONNEL	750	750
6040 SOFTWARE, PERSONNEL SERVICES	11,350	11,350
TOTAL-PERSONNEL SERVICES	292,153	309,464
21600 FISCAL SERVICES		
1130 OTHER PROFESSIONALS, BUSINESS DEPT	168,496	170,603
1137 ACCOUNTANT	197,537	200,005
2100 FICA	28,003	28,353
2210 RETIREMENT	46,742	53,738
2300 HOSPITALIZATION	35,568	38,890
2400 GROUP LIFE INS	4,356	4,892
2700 WORKER COMPENSATION	1,142	1,199
2750 VRS, HIC, FISCAL SERVICES	0	4,373
3100 PROFESSIONAL SERVICES	15,000	15,000
3300 MAINTENANCE SERVICES	6,695	3,600
5501 TRAVEL	165	183
5504 CONFERENCE REIMB	328	300
5801 DUES & ASSOCIATION MEMBERSHIPS	35	35
6040 SOFTWARE, FISCAL SERVICES	2,780	2,919
6050 NON-CAPITALIZED COMPUTER HARDWARE	7,680	0
TOTAL-FISCAL SERVICES	514,527	524,090
21900 DATA PROCESSING SERVICES		
1130 OTHER PROFESSIONALS, DP	66,305	67,134
1152 COMPUTER OPERATOR, DP	180,459	182,716
2100 FICA	18,876	19,113
2210 RETIREMENT	31,512	36,228
2300 HOSPITALIZATION	27,360	29,915
2400 GROUP LIFE INS	2,937	3,297
2700 WORKER COMPENSATION	728	765
2750 VRS, HIC, DATA PROCESSING	0	2,948
3300 COMPUTER MAINTENANCE SERVICES	83,668	112,570
5504 CONFERENCE & TRAINING	4,755	5,000
5801 MEMBERSHIPS & DUES	200	100
6014 DATA PROCESSING SUPPLIES	1,000	1,500
6050 NON-CAPITAL TECH HARDWARE, DATA PRO	3,000	3,000
TOTAL-DATA PROCESSING SERVICES	420,800	464,286

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
22200 HEALTH SERVICES		
1131 SCHOOL NURSES	402,940	407,976
1140 CLINIC AIDES	162,765	164,799
2100 FICA	45,277	46,819
2210 RETIREMENT	72,239	83,051
2300 HOSPITALIZATION	114,912	128,563
2400 GROUP LIFE INS	6,731	7,562
2700 WORKER COMPENSATION	2,096	2,201
2750 VRS, HIC	0	6,756
3100 ADMIN/PROFESSIONAL SERV, MEDICAID	20,000	15,000
3102 ITCV, EVALUATIONS	6,000	6,000
3103 ITCV, OCCUPATIONAL THERAPY	2,000	2,000
3104 ITCV, PHYSICAL THERAPY	48,150	65,150
3105 ITCV, SPEECH & LANGUAGE	67,000	87,559
3106 HEALTH SERVICES - VISION SERVICE	2,000	2,000
3300 MAINTENANCE SERVICES	300	300
3500 PRINTING & BINDING	650	650
5501 TRAVEL - MILEAGE	200	0
5504 CONFERENCE/EDUC/INSERVICE	375	500
5801 ADMIN/DUES & MEMBERSHIPS, MEDICAID	2,000	2,000
6001 OFFICE SUPPLIES, ITCV	3,818	2,000
6004 MEDICAL & LAB SUPPLIES	8,900	8,900
6040 SOFTWARES / ON-LINE SUPPLIES	7,200	7,200
6050 NON-CAPITALIZED TECH HARDWARE	500	0
TOTAL-HEALTH SERVICES	976,053	1,046,986
22300 PSYCHOLOGICAL SERVICES		
1130 PSYCHOLOGISTS	296,113	299,775
2100 FICA	22,653	22,933
2210 RETIREMENT	37,814	43,467
2300 HOSPITALIZATION	27,360	30,499
2400 GROUP LIFE INS	3,524	3,957
2700 WORKER COMPENSATION	792	831
2750 VRS, HIC	0	3,537
3100 PSYCHOLOGICAL SERVICES	2,000	2,000
5501 TRAVEL-MILEAGE	470	0
5504 CONFERENCE REIMB, PSYCHOLOGISTS	1,000	1,000
6013 EDUCATIONAL SUPPLIES	5,500	2,000
6040 PSYCHOLOGICAL SERV. - SOFTWARE	0	500
6050 NON-CAPITALIZED COMPUTER HARDWARE	30	600
TOTAL-PSYCHOLOGICAL SERVICES	397,256	411,099

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
22400 SPEECH/AUDIOLOGY SERVICES		
2100 FICA	180	191
3100 INTERPRETING SERVICES	3,900	2,500
3300 AUDIOMETER MAINTENANCE	1,800	1,900
5501 TRAVEL, MILEAGE	700	3,889
5504 CONFERENCE/INSERVICE, SPEECH AUDIO	600	1,500
6013 EDUCATIONAL SUPPLIES	2,550	8,000
6040 SOFTWARE/ON-LINE SUPPLIES	1,000	3,000
6050 NON-CAPITALIZED COMPUTER HARDWARE	800	0
TOTAL-SPEECH/AUDIOLOGY SERVICES	11,530	20,980
31000 GARAGE MANAGEMENT		
1130 OTHER PROFESSIONALS, TRANSPORTATION	213,338	216,004
1150 OFFICE CLERICAL, TRANSPORTATION	43,349	43,818
2100 FICA	19,636	19,877
2210 RETIREMENT	32,026	36,819
2300 HOSPITALIZATION	21,888	23,932
2400 GROUP LIFE INS	2,985	3,352
2700 WORKER COMPENSATION	873	916
2750 VRS, HIC	0	2,996
5203 TELECOMMUNICATIONS, TRANSPORTATION	9,000	9,000
5400 LEASES & RENTALS	6,500	6,500
6001 OFFICE SUPPLIES, GARAGE	1,500	2,000
6040 TECH SOFTWARE, TRANSPORTATION MGT	2,384	1,489
6050 NON-CAPITALIZED TECH HARDWARE	1,200	1,200
TOTAL-GARAGE MANAGEMENT	354,679	367,903
32000 VEHICLE OPERATION SERVICE		
1140 AIDES, BUS	67,500	67,500
1170 BUS DRIVERS, REGULAR	1,999,223	2,074,323
1171 SUBSTITUTE BUS DRIVERS	234,500	237,000
1173 BUS DRIVERS, ACTIVITY	92,000	92,000
2100 FICA	189,927	195,849
2300 HOSPITALIZATION	596,448	617,709
2600 UNEMPLOYMENT INSURANCE, BUS GARAGE	3,350	3,350
2700 WORKER COMPENSATION	96,335	101,152
2800 OTHER BENEFITS	34,185	34,360
3100 PROFESSIONAL SERVICES	20,000	20,000
3430 TRANSPORTATION BY PARENTS	12,500	15,000
5300 INSURANCE, BUSES	68,315	73,097
5504 CONFERENCE REIMB, DRIVERS	750	750
6001 OFFICE SUPPLIES	300	300

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
6004 FIRST AID SUPPLIES	2,000	2,000
6008 VEHICLE FUELS, BUSES	958,842	966,753
TOTAL-VEHICLE OPERATION SERVICE	4,376,175	4,501,143
34000 VEHICLE MAINTENANCE SERVICE		
1165 MECHANICS	357,036	361,498
2100 FICA	27,312	27,654
2210 RETIREMENT	30,134	30,981
2300 HOSPITALIZATION	49,248	53,847
2400 GROUP LIFE INS	4,248	4,771
2700 WORKER COMPENSATION	13,958	14,656
2800 OTHER BENEFITS	600	600
3300 OUTSIDE MAINTENANCE SERVICES	32,000	33,900
3700 LAUNDRY & DRY CLEANING	7,600	7,600
5504 CONFERENCE REIMB, GARAGE	900	900
6009 VEHICLE PARTS, SUPPLIES	327,135	327,135
TOTAL-VEHICLE MAINTENANCE SERVICE	850,171	863,542
41000 OPERATIONS MANAGEMENT		
1130 OTHER PROFESSIONALS, MAINTENANCE	90,607	91,740
1150 OFFICE CLERICAL, MAINTENANCE	30,900	31,286
2100 FICA	9,296	9,412
2210 RETIREMENT	15,517	17,838
2300 HOSPITALIZATION	10,944	11,966
2400 GROUP LIFE INS	1,446	1,624
2700 WORKER COMPENSATION	388	408
2750 VRS, HIC	0	1,452
5201 POSTAL SERVICES	14,000	14,000
5202 DELIVERY SERVICES	1,300	1,500
5203 TELEPHONE SERVICES	115,000	115,000
5300 INSURANCE	44,341	46,799
5410 EQUIPMENT LEASE-CONTRACTUAL	3,700	3,700
6001 OFFICE SUPPLIES, MAINTENANCE	1,700	1,700
6050 NON-CAPITALIZED TECHNOLOGY	0	300
TOTAL-OPERATIONS MANAGEMENT	339,139	348,725
42000 BUILDING SERVICE		
1130 OTHER PROFESSIONALS, MAINTENANCE	67,640	68,485
1160 MAINTENANCE WORKERS	806,667	748,473
1191 CUSTODIANS	1,469,381	1,455,002

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
1460 MAINTENANCE PART-TIME/OVER-TIME	6,000	9,000
1491 CUSTODIANS PART-TIME	54,000	55,000
2100 FICA	192,309	187,129
2210 RETIREMENT	213,340	206,313
2220 HYBRID RETIREMENT	0	6,783
2300 HOSPITALIZATION	454,176	487,399
2400 GROUP LIFE INS	29,086	31,327
2510 VRS, VLDP	0	475
2600 UNEMPLOYMENT INSURANCE, MAINTENANCE	5,650	5,650
2700 WORKER COMPENSATION	52,530	55,156
2750 VRS, HIC	0	1,944
2800 OTHER BENEFITS	28,000	28,000
3300 OUTSIDE MAINTENANCE SERVICES	301,618	296,334
3391 CONTRACTED CUSTODIAL SERVICE	110,122	110,122
3700 LAUNDRY & DRY CLEANING	18,440	18,720
5101 ELECTRICAL SERVICES	2,332,386	2,344,000
5102 HEATING SERVICES	1,013,198	1,057,000
5103 WATER & SEWER SERVICES	437,610	453,466
5300 INSURANCE	196,176	209,908
5501 TRAVEL - MAINTENANCE-CUSTODIAL	400	444
5504 CONFERENCES/TRAINING REIMB	1,200	1,200
6005 JANITORIAL,LAUNDRY,HSKPING SUPPLIES	212,594	215,783
6007 REPAIR & MAINTENANCE SUPPLIES	348,036	343,106
6050 NON-CAP TECHNOLOGY HARDWARE, MAINT	100	400
TOTAL-BUILDING SERVICE	8,350,659	8,396,619
43000 GROUNDS SERVICE		
3300 MAINTENANCE SERVICE	31,000	31,465
6007 REPAIR & MAINT SUPPLIES	24,650	21,467
TOTAL-GROUNDS SERVICE	55,650	52,932
44000 EQUIPMENT SERVICE		
1160 TRADES	107,339	108,682
2100 FICA	8,212	8,314
2210 RETIREMENT	9,060	9,314
2300 HOSPITALIZATION	16,416	17,949
2400 GROUP LIFE INS	1,278	1,434
2700 WORKER COMPENSATION	2,250	2,362
3300 OUTSIDE MAINTENANCE SERVICES	17,120	17,377
6007 REPAIR & MAINT. SUPPLIES	42,731	55,873
TOTAL-EQUIPMENT SERVICE	204,406	221,305

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
45000 VEHICLE SERVICE		
3300 MAINTENANCE SERVICE	14,136	14,348
5300 INSURANCE	32,092	34,338
6008 VEHICLE & POWER EQUIPMENT FUELS	127,143	129,120
6009 VEHICLE & POWER EQUIP SUPPLIES	23,647	24,001
TOTAL-VEHICLE SERVICE	197,018	201,807
GRAND TOTAL SCHOOL OPERATING FUND	93,936,354	98,917,417

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	60,782,633	65,099,785
12100 GUIDANCE SERVICES	2,561,344	2,698,621
12200 SCHOOL SOCIAL WORKER SERVICES	460,017	483,686
12300 HOMEBOUND INSTRUCTION	38,500	38,528
13100 IMPROVEMENT OF INSTRUCTION	1,580,368	1,635,385
13200 MEDIA SERVICES	1,821,142	1,892,016
13800 TECHNOLOGY SERVICES	2,621,794	2,365,667
14100 OFFICE OF THE PRINCIPAL	6,015,621	6,250,950
21100 BOARD SERVICES	184,028	180,594
21200 EXECUTIVE ADMIN.SERVICES	530,691	541,304
21400 PERSONNEL SERVICES	292,153	309,464
21600 FISCAL SERVICES	514,527	524,090
21900 DATA PROCESSING SERVICES	420,800	464,286
22200 HEALTH SERVICES	976,053	1,046,986
22300 PSYCHOLOGICAL SERVICES	397,256	411,099
22400 SPEECH/AUDIOLOGY SERVICES	11,530	20,980
31000 GARAGE MANAGEMENT	354,679	367,903
32000 VEHICLE OPERATION SERVICE	4,376,175	4,501,143
34000 VEHICLE MAINTENANCE SERVICE	850,171	863,542
41000 OPERATIONS MANAGEMENT	339,139	348,725
42000 BUILDING SERVICE	8,350,659	8,396,619
43000 GROUNDS SERVICE	55,650	52,932
44000 EQUIPMENT SERVICE	204,406	221,305
45000 VEHICLE SERVICE	197,018	201,807
GRAND TOTAL SCHOOL OPERATING FUND	93,936,354	98,917,417

SCHOOL CAFETERIA FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
51000 SCHOOL FOOD SERVICES		
1124 SUPERVISOR, FOOD SERVICE	78,938	80,517
1137 ACCOUNTANT, FOOD SERVICE	54,001	55,081
1160 TRADES/MAINTENANCE	0	51,468
1193 FOOD SERVICE WORKERS	1,254,658	1,283,878
1290 FOOD SERVICE WORKERS OVERTIME	5,000	5,000
1590 FOOD SERVICE SUBSTITUTE WORKERS	159,000	159,000
2100 FICA, FOOD SERVICE	118,697	125,073
2210 RETIREMENT, FOOD SERVICE	16,976	24,073
2300 HOSPITALIZATION, FOOD SERVICE	426,816	494,954
2400 GROUP LIFE INS, FOOD SERVICE	1,582	2,469
2600 UNEMPLOYMENT	750	750
2700 WORKER COMPENSATION, FOOD SERVICE	34,189	37,608
2750 VRS, HIC	0	1,600
2800 OTHER BENEFITS, FOOD SERVICE	10,000	10,000
3100 PROFESSIONAL SERVICES	39,000	39,000
3300 MAINTENANCE SERVICE	70,000	63,207
5501 TRAVEL-MILEAGE	8,000	8,800
5504 CONFERENCE REIMB	2,800	3,500
6001 OFFICE SUPPLIES	2,700	3,000
6002 FOOD & FOOD SERVICE SUPPLIES	1,950,000	2,000,000
6005 LAUNDRY,HOUSEKEEPING,JANITOR SUPPLI	31,000	31,000
6011 UNIFORMS & WEARING APPAREL	6,278	6,500
6040 TECHNOLOGY SOFTWARE- CAFETERIA	0	24,144
6050 NON-CAPITALIZED TECH. HARDWARE	4,000	10,000
6070 NON-CAPITALIZED SNP EQUIPMENT	28,000	30,000
8100 CAPITAL REPLACEMENT	7,620	40,000
TOTAL-SCHOOL FOOD SERVICES	4,310,005	4,590,622
GRAND TOTAL SCHOOL CAFETERIA FUND	4,310,005	4,590,622

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
13800 INFORMATION TECH HARDWARE		
6050 INFORMATION TECHNOLOGY HARDWARE	0	1,000,000
TOTAL-INFORMATION TECH HARDWARE	0	1,000,000
62320 WILSON ELEMENTARY SCHOOL ADDIT		
8263 WILSON ELEM PROFESSIONAL SERVICES	26,751	0
8266 WILSON ELEM. CONSTRUCTION COSTS	888,396	0
TOTAL-WILSON ELEMENTARY SCHOOL ADDIT	915,147	0
62340 RIVERHEADS HIGH SCH RENOVATION		
8263 RIVERHEADS HIGH, PROFESSIONAL SERV.	12,000	0
8266 RIVERHEADS HIGH, BLDG. ADD/RENOVAT.	58,000	0
TOTAL-RIVERHEADS HIGH SCH RENOVATION	70,000	0
62390 WILSON MIDDLE SCHOOL		
8263 PROFESSIONAL SERVICES	5,995	0
TOTAL-WILSON MIDDLE SCHOOL	5,995	0
62460 BUFFALO GAP MIDDLE SCHOOL		
8263 BUFFALO GAP MIDDLE SCHOOL PROF SERV	21,533	0
TOTAL-BUFFALO GAP MIDDLE SCHOOL	21,533	0
62520 FORT DEFIANCE HIGH, SPEC CAPITAL PR		
8266 FORT DEFIANCE HIGH, SPEC CAPTIAL PR	150,000	0
TOTAL-FORT DEFIANCE HIGH, SPEC CAPITAL PR	150,000	0
62560 CENTRAL OFFICE RELOCATION		
8266 CENTRAL OFFICE RELOCATION	84,363	0
TOTAL-CENTRAL OFFICE RELOCATION	84,363	0
62570 RIVERHEADS MIDDLE SCH RENOVATION		
8263 RIVERHEADS MIDDLE SCHOOL PROF SERV	22,417	0
TOTAL-RIVERHEADS MIDDLE SCH RENOVATION	22,417	0

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
62580 RIVERHEADS ELEM PROF SERVICES		
8263 RIVERHEADS ELEM NEW PROF SERV	45,399	0
TOTAL-RIVERHEADS ELEM PROF SERVICES	45,399	0
62590 RIVERHEADS ELEM RENOVATION		
8263 RIVERHEADS ELEM (RENOVAT.) PROF SERV	26,165	0
TOTAL-RIVERHEADS ELEM RENOVATION	26,165	0
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	1,341,019	1,000,000

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
RECAPITULATION:		
13800 INFORMATION TECH HARDWARE	0	1,000,000
62320 WILSON ELEMENTARY SCHOOL ADDIT	915,147	0
62340 RIVERHEADS HIGH SCH RENOVATION	70,000	0
62390 WILSON MIDDLE SCHOOL	5,995	0
62460 BUFFALO GAP MIDDLE SCHOOL	21,533	0
62520 FORT DEFIANCE HIGH, SPEC CAPITAL PR	150,000	0
62560 CENTRAL OFFICE RELOCATION	84,363	0
62570 RIVERHEADS MIDDLE SCH RENOVATION	22,417	0
62580 RIVERHEADS ELEM PROF SERVICES	45,399	0
62590 RIVERHEADS ELEM RENOVATION	26,165	0
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	1,341,019	1,000,000

DEBT FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
92040 DEBT SERVICE-COUNTY BONDS PAY.		
9124 BOND REDEMPTION - #21 VRA GREENVILL	46,339	92,677
9125 BOND REDEMPTION - #22 VRA RT. 636	0	220,000
9255 INTEREST ON BOND #22 VRA RT. 636	166,900	181,644
TOTAL-DEBT SERVICE-COUNTY BONDS PAY.	213,239	494,321
92050 DEBT SERVICE-SCHOOL BONDS PAY.		
3099 HANDLING CHARGES	8,000	8,000
9107 BOND REDEMPTION - #7 1993 B	15,000	0
9108 BOND REDEMPTION - #8 1994 A	620,000	0
9110 BOND REDEMPTION - #10 1995 A	300,000	300,000
9111 BOND REDEMPTION - #11 1995 B	594,261	606,120
9112 BOND REDEMPTION - #12 1998 A	676,173	686,739
9113 BOND REDEMPTION - #13 1999 A	100,000	100,000
9114 BOND REDEMPTION - #14 1999 B	313,231	320,927
9115 BOND REDEMPTION - #15 2004 A	295,000	295,000
9116 BOND REDEMPTION - #16 2004 B	314,348	319,255
9117 BOND REDEMPTION - #17 2006 B	1,330,000	1,330,000
9121 BOND REDEMPTION - #18 2007 A	591,828	599,714
9122 BOND REDEMPTION - #19 QSCB 2011	468,750	468,750
9123 BOND REDEMPTION - #20 2012B	210,000	215,000
9241 INTEREST ON BOND #7 1993 B	375	0
9242 INTEREST ON BOND #8 1994 A	19,530	0
9243 INTEREST ON BOND #10 1995 A	38,250	22,950
9244 INTEREST ON BOND #11 1995 B	77,614	47,005
9246 INTEREST ON BOND #12 1998 A	197,576	164,512
9247 INTEREST ON BOND #13 1999 A	39,463	33,488
9248 INTEREST ON BOND #14 1999 B	134,894	115,948
9249 INTEREST ON BOND #15 2004 A	171,743	156,698
9250 INTEREST ON BOND #16 2004 B	190,027	173,870
9251 INTEREST ON BOND #17 2006 B	828,258	760,428
9252 INTEREST ON BOND #18 2007 A	484,421	454,037
9253 INTEREST ON BOND #19 QSCB 2011	24,300	24,300
9254 INTEREST ON BOND #20 2012 A	291,723	285,766
TOTAL-DEBT SERVICE-SCHOOL BONDS PAY.	8,334,765	7,488,507
GRAND TOTAL DEBT FUND	8,548,004	7,982,828

HEAD START FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, HEAD START	557,778	567,683
1151 AIDES, HEAD START	180,632	189,813
1520 SUBSTITUTE TEACHERS, HEAD START	77,912	165,349
2100 FICA	56,655	57,948
2210 RETIREMENT	94,495	118,776
2300 HOSPITALIZATION INSURANCE	134,520	158,444
2400 GROUP LIFE INSURANCE	8,806	9,999
2600 UNEMPLOYMENT INSURANCE	2,388	1,205
2700 WORKERS COMPENSATION	5,277	5,041
2800 TUITION ASSISTANCE-HEAD START	8,421	9,425
3100 PROFESSIONAL SERVICES-HEAD START	16,398	4,636
3300 MAINTENANCE SERVICE-HEAD START	25,117	10,901
3800 PURCHASED SERVICE, GOV'T AGENCY	683	1,000
5000 OTHER CHARGES	9,733	8,385
5001 TELEPHONE SERVICE	4,958	4,522
5002 MILEAGE	11,547	11,400
5003 INSURANCE	4,569	4,569
5004 POLICY COUNCIL EXPENSES	5,239	3,908
5005 MEALS & SNACKS	309	375
5007 FACILITY UPKEEP	13,096	5,833
5504 CONFERENCE REIMBURSEMENT, TTA	4,137	0
6013 EDUCATIONAL SUPPLIES	38,691	10,582
6040 TECHNOLOGY SOFTWARE/ON-LINE	7,985	6,447
6050 NON-CAPITALIZED TECH HARDWARE	8,326	500
TOTAL-CLASSROOM INSTRUCTION	1,277,672	1,356,741
12100 MENTAL HEALTH SPECIALIST		
1130 MENTAL HEALTH SPECIALIST	44,273	45,159
2100 FICA	3,388	3,455
2210 RETIREMENT	5,654	7,081
2300 HOSPITALIZATION INSURANCE	5,016	6,094
2400 GROUP LIFE INSURANCE	527	596
2800 TUITION ASSISTANCE, TT&A	136	136
5504 CONFERENCE EXPENSE	1,459	2,572
TOTAL-MENTAL HEALTH SPECIALIST	60,453	65,093
12200 SOCIAL WORKER SERVICES		
1150 CLERICAL	28,456	29,515
1151 ASST FAMILY SERVICE WORKERS	107,496	109,646
2100 FICA	10,124	10,646
2210 RETIREMENT	17,246	21,821

HEAD START FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
2300 HOSPITALIZATION INSURANCE	19,608	24,376
2400 GROUP LIFE INSURANCE	1,608	1,837
2800 CONTINUING EDUCATION - TT&A	408	408
3100 PURCHASED SERVICES	18,949	14,189
5000 OTHER CHARGES	450	0
5504 CONFERENCE - HS, TT&A	2,786	3,744
6013 EDUCATIONAL SUPPLIES	7,030	560
TOTAL-SOCIAL WORKER SERVICES	214,161	216,742
13100 IMPROVEMENT OF INSTRUCTION		
1124 SUPERVISOR, HEAD START	66,984	75,288
1150 CLERICAL, ED & HEALTH	29,210	31,213
2100 FICA	6,900	8,039
2210 RETIREMENT	12,283	16,477
2300 HOSPITALIZATION INSURANCE	10,944	12,188
2400 GROUP LIFE INSURANCE	1,145	1,387
2800 TUITION ASSISTANCE	200	100
5504 CONFERENCE EXPENSE	2,398	3,422
6013 EDUCATIONAL SUPPLIES	607	801
TOTAL-IMPROVEMENT OF INSTRUCTION	130,671	148,915
21600 FISCAL SERVICES		
1130 DIRECTOR, HEAD START	78,292	0
1150 CLERICAL	24,280	0
2100 FICA	9,004	0
2210 RETIREMENT	14,120	0
2300 HOSPITALIZATION INSURANCE	8,664	0
2400 GROUP LIFE INSURANCE	1,316	0
2800 OTHER BENEFITS, HEAD START	7,044	0
3100 PROFESSIONAL SERVICES	34,853	41,235
5000 OTHER CHARGES	274	0
5400 COPIER LEASE	5,718	5,673
5504 CONFERENCE - HS, TT&A	1,751	1,723
6001 OFFICE SUPPLIES	10,750	9,386
6050 NON-CAPITALIZED COMPUTER HARDWARE	2,372	1,000
TOTAL-FISCAL SERVICES	198,438	59,017
22100 ATTENDANCE SERVICES		
1130 ATTENDANCE PROFESSIONAL	30,549	30,527
2100 FICA	2,324	2,335

HEAD START FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
2210 RETIREMENT	3,822	4,787
2300 HOSPITALIZATION INSURANCE	5,472	6,095
2400 GROUP LIFE	356	403
5504 CONFERENCE EXPENSE, HS TT&A	552	552
6001 OFFICE SUPPLIES- HS ATTENDANCE	2,090	2,390
TOTAL-ATTENDANCE SERVICES	45,165	47,089
22200 HEALTH SERVICES		
1131 HEALTH PROFESSIONAL, RN	41,097	41,920
2100 FICA	3,094	3,207
2210 RETIREMENT	5,248	6,573
2300 HOSPITALIZATION INSURANCE	5,472	6,094
2400 GROUP LIFE INSURANCE	489	553
2800 TUITION ASSISTANCE - HS, TT&A	100	100
3100 PROFESSIONAL SERVICES	6,870	2,215
5504 CONFERENCE, HEALTH SERVICES	1,249	867
6013 EDUCATIONAL SUPPLIES	13,140	6,509
TOTAL-HEALTH SERVICES	76,759	68,038
32000 VEHICLE OPERATION SERVICE		
1130 OTHER PROFESSIONALS	46,897	47,835
2100 FICA	3,574	3,660
2210 RETIREMENT	5,988	7,500
2300 HOSPITALIZATION INSURANCE	5,472	6,094
2400 GROUP LIFE INSURANCE	559	631
5504 CONFERENCE/EDUC/INSERVICE, TTA	990	1,750
6013 EDUCATIONAL SUPPLIES	865	310
TOTAL-VEHICLE OPERATION SERVICE	64,345	67,780
42000 BUILDING SERVICE		
5000 OTHER CHARGES	29,850	36,296
TOTAL-BUILDING SERVICE	29,850	36,296
45000 TRANSPORTATION SERVICES		
3300 VEHICLE MAINT/REPAIRS	2,693	3,000
6009 VEHICLE REPAIR PARTS-HEAD START	250	2,250
TOTAL-TRANSPORTATION SERVICES	2,943	5,250

HEAD START FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
GRAND TOTAL HEAD START FUND	2,100,457	2,070,961

HEAD START FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,277,672	1,356,741
12100 MENTAL HEALTH SPECIALIST	60,453	65,093
12200 SOCIAL WORKER SERVICES	214,161	216,742
13100 IMPROVEMENT OF INSTRUCTION	130,671	148,915
21600 FISCAL SERVICES	198,438	59,017
22100 ATTENDANCE SERVICES	45,165	47,089
22200 HEALTH SERVICES	76,759	68,038
32000 VEHICLE OPERATION SERVICE	64,345	67,780
42000 BUILDING SERVICE	29,850	36,296
45000 TRANSPORTATION SERVICES	2,943	5,250
GRAND TOTAL HEAD START FUND	2,100,457	2,070,961

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, GOVERNORS SCHOOL	628,953	640,889
1421 PART TIME TEACHERS	8,320	30,000
1520 SUBSTITUTE TEACHERS, GOV SCHOOL	1,000	1,000
2100 FICA	48,115	51,399
2210 RETIREMENT, GOVERNORS SCHOOL	80,316	98,620
2300 HOSPITALIZATION INS, GOVERNORS SCH	65,664	74,552
2400 GROUP LIFE INS, GOVERNORS SCHOOL	7,485	8,302
2600 UNEMPLOYMENT INSURANCE	508	508
2700 WORKERS COMPENSATION	1,974	2,073
2800 OTHER BENEFITS - GOV SCHOOL	5,000	10,500
3100 CONTRACTED SERVICES	14,000	14,000
3120 PROFESSIONAL SERVICES	43,700	35,000
3300 MAINTENANCE SERVICE	5,000	5,000
3500 PRINTING & BINDING	500	500
3830 TUITION - DUAL ENROLLMENT	112,000	112,000
5420 RENTAL SPACE	6,000	3,000
5501 TRAVEL-MILEAGE	1,000	1,000
5504 CONV/EDUC/INSERVICE	9,000	10,000
5801 DUES/MEMBERSHIPS	375	750
6012 TEXTBOOKS	3,000	7,500
6013 EDUCATIONAL SUPPLIES	16,000	25,000
6040 SOFTWARE/ON-LINE CONTENT	13,000	50,000
6050 NON CAPITALIZED COMPUTER HARDWARE	67,000	20,000
TOTAL-CLASSROOM INSTRUCTION	1,137,910	1,201,593
13100 IMPROVEMENT/INSTRUCTION		
1130 DIRECTOR, GOVERNORS SCHOOL	69,506	70,896
1150 CLERICAL, GOVERNORS SCHOOL	29,334	29,922
2100 FICA, GOVERNORS SCHOOL	7,561	7,713
2210 RETIREMENT, GOVERNORS SCHOOL	12,622	15,809
2300 HOSPITALIZATION INS, GOVERNORS SCH	10,944	11,765
2400 GROUP LIFE INS, GOVERNORS SCHOOL	1,176	1,305
2600 UNEMPLOYMENT INSURANCE	103	103
2700 WORKERS COMPENSATION	285	299
5400 EQUIPMENT RENTAL	8,000	8,000
6001 SUPPLIES	3,500	3,500
TOTAL-IMPROVEMENT/INSTRUCTION	143,031	149,312
13800 COMPUTER TECHNICIAN		
1140 COMPUTER TECHNICIAN	27,754	28,309
2100 SOCIAL SECURITY	2,123	2,166

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
2210 VA RETIREMENT SYSTEM	3,544	4,439
2300 HOSPITALIZATION INSURANCE	2,736	3,047
2400 GROUP LIFE INSURANCE	330	366
TOTAL-COMPUTER TECHNICIAN	36,487	38,327
41000 OPERATIONS MANAGEMENT		
5201 POSTAL SERVICES	1,200	1,200
5203 TELEPHONE SERVICES	30,000	30,000
TOTAL-OPERATIONS MANAGEMENT	31,200	31,200
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,348,628	1,420,432

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,137,910	1,201,593
13100 IMPROVEMENT/INSTRUCTION	143,031	149,312
13800 COMPUTER TECHNICIAN	36,487	38,327
41000 OPERATIONS MANAGEMENT	31,200	31,200
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,348,628	1,420,432

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
80000 CAPITAL OUTLAYS		
8005 ACQ. & DEVELOPMENT-LANDFILL SITE	0	466,000
8011 INFRASTRUCTURE-BEVERLEY MANOR	0	25,000
8012 INFRASTRUCTURE-MIDDLE RIVER	0	25,000
8013 INFRASTRUCTURE-NORTH RIVER	10,589	35,589
8014 INFRASTRUCTURE-PASTURES	25,935	50,956
8015 INFRASTRUCTURE-RIVERHEADS	0	25,000
8016 INFRASTRUCTURE-SOUTH RIVER	0	25,000
8017 INFRASTRUCTURE-WAYNE	0	25,000
8049 ELECTORAL BD - VOTING MACHINES	107,880	0
8055 CRAIGSVILLE/AUGUSTA SPRINGS RESCUE	200,000	0
8057 FIRE & RESCUE EQUIP/APPARTUS	597,070	348,500
8058 EMERGENCY COMMUNICATIONS	2,263,000	262,295
8059 FIRE TRAINING CENTER	0	70,000
8060 SHERIFF EQUIP/K-9	292,120	2,124
8070 SCHOLASTIC WAY PROJECT	534,000	0
8073 GREENVILLE SEWER	2,182,700	76,000
8134 COUNTY SCHOOLS	380,118	0
8135 REGIONAL CORRECTION FACILITY	330,000	0
8139 TOURIST INFORMATION CENTER	10,000	10,000
8144 INFORMATION TECHNOLOGY	259,305	0
8145 ECONOMIC DEVELOPMENT	344,800	0
8146 FIRING RANGE	21,700	15,200
8147 GOVERNMENT CENTER EXPANSION	0	200,000
8148 COUNTY COURTHOUSE	0	100,000
8151 FLOOD CONTROL DAMS	0	300,000
8152 FIRE & RESCUE EQUIPMENT-VOLUNTEER	207,359	200,000
8153 HAZARDOUS MATERIALS GRANT	25,000	10,000
8157 SAFER RESERVE	574,000	734,000
8161 BLUE RIDGE COMMUNITY COLLEGE	85,000	85,000
8162 SECONDARY ROADS-REVENUE SHARING	8,812,000	2,738,000
8164 STORM WATER MANAGEMENT	0	50,000
8165 GOVERNMENT CENTER SECURITY	136,790	0
8166 VEHICLE SINKING FUND	789,140	0
8198 BUILDING SINKING FUND	428,765	257,960
TOTAL-CAPITAL OUTLAYS	18,617,271	6,136,624
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	211,509	811,000
0044 TRANSFERS TO SCH. CAP. IMPROV.	0	1,000,000
0045 TRANSFERS TO SCHOOL DEBT FUND	1,237,416	625,897
TOTAL-TRANSFERS TO OTHER FUNDS	1,448,925	2,436,897

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND	20,066,196	8,573,521

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
RECAPITULATION:		
80000 CAPITAL OUTLAYS	18,617,271	6,136,624
94000 TRANSFERS TO OTHER FUNDS	1,448,925	2,436,897
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND	20,066,196	8,573,521
GRAND TOTAL ALL FUNDS	232,659,252	226,649,026

2014-15 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2013-14 REVISED	2014-15 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	57,778,305	60,371,835	2,593,530
43- SCHOOL CAFETERIA FUND	4,310,005	4,590,622	280,617
44- SCHOOL CAP. IMP. FUND	79,513	13,506	(66,007)
47- SCHOOL HEAD START FUND	2,100,457	2,070,961	(29,496)
48- GOVERNOR'S SCHOOL FUND	1,315,628	1,420,432	104,804
TOTAL SCHOOL SOURCES	65,583,908	68,467,356	2,883,448
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	82,656,420	83,806,790	1,150,370
12- FIRE REVOLVING LOAN FUND	380,700	381,000	300
13- DRUG ENFORCEMENT FUND	77,000	11,000	(66,000)
14- INDUSTRIAL DEVELOPMENT FUND	112,000	71,000	(41,000)
15- REVENUE RECOVERY FUND	1,161,300	1,121,300	(40,000)
23- SOCIAL SERVICES FUND	10,293,906	10,554,006	260,100
24- COMPREHENSIVE SERVICES FUND	2,275,000	2,275,000	0
45- DEBT FUND	0	70,522	70,522
70- COUNTY CAP. IMP. FUND	9,653,295	1,852,856	(7,800,439)
TOTAL GENERAL GOVERNMENT	106,609,621	100,143,474	(6,466,147)
TOTAL SOURCES	172,193,529	168,610,830	(3,582,699)
TRANSFERS FROM OTHER FUNDS	53,569,870	54,258,320	688,450
FUND BALANCES & RESERVES	43,248,073	36,352,220	(6,895,853)
GRAND TOTAL-ALL FUNDS	269,011,472	259,221,370	(9,790,102)

GENERAL OPERATING FUND

REVENUE ESTIMATES

		2013-2014 REVISED	2014-2015 PROPOSED
11 GENERAL PROPERTY TAXES			
11010-0002	DELINQUENT TAXES-REAL ESTATE	650,000	600,000
11010-0005	LAND USE ROLL-BACK TAXES	115,000	90,000
11010-2013	2013 CURRENT TAXES-R.E.	17,375,000	0
11010-2014	2014 CURRENT TAXES-R.E.	18,188,000	19,501,000
11010-2015	2015 CURRENT TAXES-R.E.	0	18,239,000
11020-0003	CURRENT TAXES-P.P.-PUB. SERV. CORP.	23,000	21,000
11020-2013	2013 R.E.-PUBLIC SERVICE	771,000	0
11020-2014	2014 R.E.-PUBLIC SERVICE	765,000	643,000
11020-2015	2015 R.E.-PUBLIC SERVICE	0	703,000
11030-0001	CURRENT TAXES-PERSONAL PROPERTY	9,315,000	9,450,000
11030-0002	DELINQUENT TAXES-PERSONAL PROPERTY	325,000	185,000
11030-0003	MOBILE HOME TAXES	173,000	173,000
11040-0001	CURRENT TAXES-MACHINERY & TOOLS	3,295,000	3,250,000
11060-0001	PENALTIES	375,000	325,000
11060-0002	INTEREST	350,000	275,000
TOTAL-GENERAL PROPERTY TAXES		51,720,000	53,455,000
12 OTHER LOCAL TAXES			
12010-0001	LOCAL SALES & USE TAXES	4,850,000	4,950,000
12020-0001	CONSUMER UTILITY TAXES	1,715,000	1,715,000
12030-0001	BUSINESS & PROFESSIONAL LICENSES	3,200,000	3,200,000
12030-0007	UTILITY LICENSE TAX	275,000	275,000
12060-0001	BANK FRANCHISE TAXES	228,000	222,000
12070-0001	RECORDATION TAXES	625,000	625,000
12070-0002	WILLS & ADMINISTRATION TAX	20,000	20,000
12100-0001	LODGING TAXES	470,000	470,000
12110-0001	MEALS TAX	2,240,000	2,240,000
12190-0001	INTEREST & PENALTY-LOCAL TAXES	45,000	45,000
TOTAL-OTHER LOCAL TAXES		13,668,000	13,762,000
13 PERMITS, PRIV. FEES-REG. LICENSES			
13010-0001	ANIMAL LICENSES	55,000	55,000
13030-0004	LAND USE APPLICATION FEES	29,000	29,000
13030-0005	TRANSFER FEES	2,000	2,000
13030-0006	CELLULAR TOWER FEES	9,800	9,800
13030-0007	ZONING & SUBDIVISION PERMITS	25,000	25,000
13030-0008	BUILDING PERMITS	160,000	140,000
13030-0009	TEMP.CERTIFICATES OF OCCUPANCY	1,000	1,000
13030-0010	ELECTRICAL PERMITS	55,000	55,000
13030-0011	EROSION & SEDIMENT FEES (BLDG INSP)	58,500	58,500
13030-0012	PLUMBING PERMITS	32,000	32,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
13030-0013 REINSPECTION FEES	500	500
13030-0014 MECHANICAL PERMITS	35,000	35,000
13030-0015 PRECIOUS METAL PERMITS	1,000	1,000
13030-0016 DANCE HALL PERMITS	600	600
13030-0018 EMERGENCY FALSE ALARM FEES	4,000	4,000
13030-0019 AGRICULTURAL STRUCTURAL PERMITS	1,100	1,100
13030-0020 MECHANIC'S LIEN FEE	500	500
13030-0032 SPEC. USE PERMITS & VAR. FEES	15,000	15,000
13030-0034 ZONING APPLICATION FEES	4,000	4,000
13030-0035 AMUSEMENT DEVICE PERMITS	600	600
13030-0036 EROSION & SEDIMENT CONTROL FEES	71,500	71,500
13030-0037 SITE PLAN FEES	8,000	8,000
13030-0038 SANITATION FEES	20,000	20,000
13030-0039 ADMINISTRATIVE PERMITS	3,500	3,500
TOTAL-PERMITS, PRIV. FEES-REG. LICENSES	592,600	572,600
14 FINES & FORFEITURES		
14010-0001 COUNTY FINES & FORFEITURES	200,000	200,000
14010-0003 VEHICLE VIOLATIONS	800	1,300
14010-0004 DOG VIOLATION FINES	15,000	15,000
TOTAL-FINES & FORFEITURES	215,800	216,300
15 REV. USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	185,000	185,000
15020-0001 RENTAL ON GENERAL PROPERTY	299,000	299,000
15020-0005 SALE OF GOVERNMENT VEHICLES	1,000	4,000
15020-0006 SALE OF MATERIALS & SUPPLIES	5,000	5,000
15020-0007 SALE OF SALVAGE & SURPLUS	10,000	2,000
15020-0008 SALE OF RECYCLABLE MATERIALS	16,000	16,000
15020-0009 SALE OF MATERIALS & SUPPLIES-CLERK	27,000	27,000
15020-0011 BERRY FARM/MILL PLACE OPERATION	3,000	3,000
TOTAL-REV. USE OF MONEY & PROPERTY	546,000	541,000
16 CHARGES FOR SERVICES		
16010-0002 EXCESS FEES-CLK.OF CIRCUIT CT.	25,000	34,000
16010-0003 SHERIFF'S FEES	3,600	3,600
16010-0004 CRIMINAL RECORDS CHECK-SHERIFF	4,000	4,000
16010-0005 COURTHOUSE FEES	80,000	80,000
16010-0006 TREASURER'S COLLECTIONS FEES	85,000	85,000
16010-0007 CONCEALED WEAPONS PERMITS	40,000	40,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

		2013-2014 REVISED	2014-2015 PROPOSED
16010-0008	COURTHOUSE SECURITY FEES	130,000	130,000
16010-0009	TREASURER'S ADMINISTRATIVE FEE	3,000	3,000
16020-0001	COMMONWEALTH ATTORNEY FEES	7,000	7,000
16050-0002	MISCELLANEOUS JAIL FEES	15,000	15,000
16080-0001	LANDFILL TIPPING FEES	1,000,000	1,000,000
16130-0006	RECREATION FEES	195,000	202,000
16130-0007	C.A.R.E. PROGRAM FEES	307,000	313,000
16130-0008	KIDS CAMP FEES	100,000	97,000
16130-0010	POOL FEES	17,500	17,500
16140-0001	CAMPING FEES-NAT CHIM	177,500	185,000
16140-0003	EVENT FEES-NAT CHIM	3,000	3,000
16140-0004	RENTAL FEES-NAT CHIM	4,000	4,000
16140-0010	POOL FEES-NAT CHIM	11,000	12,000
16150-0001	LIBRARY FINES & FEES	10,000	10,000
16150-0002	LIBRARY COLLECTION FEES	5,300	5,000
TOTAL-CHARGES FOR SERVICES		2,222,900	2,250,100
18 MISCELLANEOUS			
18990-0006	MISCELLANEOUS	5,000	5,000
TOTAL-MISCELLANEOUS		5,000	5,000
19 RECOVERED COSTS			
19020-0001	REVENUE RECOVERY-ROCKINGHAM COUNTY	9,000	0
19120-0003	MRRJA RECOVERED COSTS	85,540	89,000
19120-0004	LIBRARY E-RATE REIMBURSEMENT	27,000	27,000
19120-0005	OTHER RECOVERED COSTS	30,000	25,000
19120-0006	ANIMAL CONTROL RESTITUTION PAYMENTS	3,100	3,100
19330-0001	REIMB.-J & D COURT COST	6,900	10,510
TOTAL-RECOVERED COSTS		161,540	154,610
20 REVENUE FROM THE COMMONWEALTH			
22010-0003	MOTOR VEHICLE CARRIER TAXES	92,000	92,000
22010-0005	MOBILE HOME TITLING TAXES	115,000	115,000
22010-0006	TIMBER SALES-STATE	2,000	2,000
22010-0008	MOTOR VEHICLE LEASING TAXES	70,000	70,000
22010-0010	STATE RECORDATION TAX	185,000	185,000
22010-0011	PERSONAL PROPERTY REIMB.	4,296,000	4,296,000
22010-0012	STATE COMMUNICATIONS TAXES	2,550,000	2,600,000
23000-0001	CLERK OF CIRCUIT COURT EXPENSES	373,800	373,800
23000-0002	CIR. CT. STENOGRAPHER REIMBURSEMENT	56,000	56,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
23010-0001 COMMONWEALTH ATTORNEY EXPENSES	549,200	556,800
23010-0002 VICTIM-WITNESS GRANT	71,920	71,920
23020-0001 SHERIFF'S DEPT. EXPENSES	2,756,900	2,756,900
23030-0001 COMM. OF REVENUE EXPENSES	207,500	207,500
23040-0001 TREASURERS EXPENSES	160,100	160,100
23060-0001 REGISTRAR/ELECTORAL BD. EXPENSES	45,300	45,300
24040-0002 WIRELESS E-911 PSAP FUNDING	140,000	140,000
24040-0004 EMS GRANT-MOTOR VEHICLE FEES	79,000	79,000
24040-0007 LITTER CONTROL GRANTS	17,900	17,000
24040-0009 LIBRARY AID	157,960	157,640
24040-0010 PERFORMING ARTS-GRANT	5,000	5,000
24040-0012 SPAY/NEUTER REIMB & DMV PLATES	2,100	2,000
24040-0013 DEPT OF HEALTH-F&R INSTR GRANT	5,000	5,000
24040-0014 TECHNOLOGY TRUST FUND	45,000	45,000
24040-0015 GRANT-RESTORATION OF RECORDS	0	25,000
24050-0005 SPF-SIG GRANT (VCSB)	6,400	0
 TOTAL-REVENUE FROM THE COMMONWEALTH	 11,989,080	 12,063,960
 33 REVENUE FROM THE FEDERAL GOVT		
33010-0001 GROUND TRANSPORTATION GRANT DMV	35,000	35,000
33010-0002 DEQ RENT ROYALTIES	1,000	1,000
33010-0003 JUSTICE ASSISTANCE GRANTS (JAG)	40,000	5,000
33010-0006 PAYMENT IN LIEU OF TAXES	290,000	290,000
33010-0011 SANE GRANT	16,900	15,200
33010-0012 DOMESTIC VIOLENCE GRANT	31,020	31,020
33010-0013 SAFER-HOMELAND SECURITY GRANT	1,100,000	409,000
33030-0702 STORMWATER GRANT-DCR/EPA	21,580	0
 TOTAL-REVENUE FROM THE FEDERAL GOVT	 1,535,500	 786,220
 41 NON-REVENUE RECEIPTS		
41050-0015 TRANSFER FROM REVENUE RECOVERY	600,000	672,000
41050-0070 TRANSFER FROM CO. CAP. IMPR	211,509	811,000
 TOTAL-NON-REVENUE RECEIPTS	 811,509	 1,483,000
 GRAND TOTAL GENERAL OPERATING FUND	 83,467,929	 85,289,790

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
RECAPITULATION:		
11 GENERAL PROPERTY TAXES	51,720,000	53,455,000
12 OTHER LOCAL TAXES	13,668,000	13,762,000
13 PERMITS, PRIV. FEES-REG. LICENSES	592,600	572,600
14 FINES & FORFEITURES	215,800	216,300
15 REV. USE OF MONEY & PROPERTY	546,000	541,000
16 CHARGES FOR SERVICES	2,222,900	2,250,100
18 MISCELLANEOUS	5,000	5,000
19 RECOVERED COSTS	161,540	154,610
20 REVENUE FROM THE COMMONWEALTH	11,989,080	12,063,960
33 REVENUE FROM THE FEDERAL GOVT	1,535,500	786,220
41 NON-REVENUE RECEIPTS	811,509	1,483,000
GRAND TOTAL GENERAL OPERATING FUND	83,467,929	85,289,790

FIRE REVOLVING LOAN FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
51 LOAN REPAYMENT & STATE FUNDS		
51000-0001 FIREMAN'S INSURANCE FUND	217,700	218,000
51000-0002 REPAYMENT OF LOANS	163,000	163,000
TOTAL-LOAN REPAYMENT & STATE FUNDS	380,700	381,000
GRAND TOTAL FIRE REVOLVING LOAN FUND	380,700	381,000

ASSET FORFEITURE FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
15 REV. FROM USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	1,000	1,000
TOTAL-REV. FROM USE OF MONEY & PROPERTY	1,000	1,000
41 NON-REVENUE RECEIPTS		
41000-0002 SEIZED FUNDS-STATE	76,000	10,000
TOTAL-NON-REVENUE RECEIPTS	76,000	10,000
GRAND TOTAL ASSET FORFEITURE FUND	77,000	11,000

ECONOMIC DEVELOPMENT FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
14 LOCAL FUNDS		
14000-0002 LOCAL FUNDS	112,000	71,000
TOTAL-LOCAL FUNDS	112,000	71,000
GRAND TOTAL ECONOMIC DEVELOPMENT FUND	112,000	71,000

REVENUE RECOVERY FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
15 REV. FROM USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	1,300	1,300
TOTAL-REV. FROM USE OF MONEY & PROPERTY	1,300	1,300
18 MISCELLENEOUS REVENUE		
18990-0001 REVENUE RECOVERY RECEIPTS	1,160,000	1,120,000
TOTAL-MISCELLENEOUS REVENUE	1,160,000	1,120,000
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFER FROM GENERAL FUND	160,000	160,000
TOTAL-NON-REVENUE RECEIPTS	160,000	160,000
GRAND TOTAL REVENUE RECOVERY FUND	1,321,300	1,281,300

VIRGINIA PUBLIC ASSISTANCE

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
24 FROM STATE FUNDS		
24010-0002 PUBLIC ASSISTANCE	3,110,863	3,479,050
24010-0003 FAMILY RESOURCE CENTER	235,000	0
24010-0007 ADMINISTRATIVE REIMBURSEMENT	6,948,043	7,074,956
TOTAL-FROM STATE FUNDS	10,293,906	10,554,006
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	947,181	983,664
TOTAL-NON-REVENUE RECEIPTS	947,181	983,664
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	11,241,087	11,537,670

COMPREHENSIVE SERVICES ACT

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
24 FROM STATE FUNDS		
24010-0009 COMPREHENSIVE SERVICES ACT	2,275,000	2,275,000
TOTAL-FROM STATE FUNDS	2,275,000	2,275,000
41 TRANSFERS FROM OTHER FUNDS		
41050-0011 TRANSFERS FROM GENERAL FUND	1,225,000	1,225,000
TOTAL-TRANSFERS FROM OTHER FUNDS	1,225,000	1,225,000
GRAND TOTAL COMPREHENSIVE SERVICES ACT	3,500,000	3,500,000

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
10 FROM LOCAL FUNDS		
15020-0001 RENTS	31,600	31,600
16120-0001 TUITION-DAY SCHOOL	51,155	32,725
16120-0002 SPECIAL FEES FROM PUPILS	15,515	20,000
16120-0003 TEXTBOOK RESALE & FINES	3,200	3,200
16120-0005 TRANSPORTATION OF PUPILS	750	750
16120-0006 TUITION-ADULT	279,198	250,429
16120-0007 TUITION-SUMMER SCHOOL	12,000	12,000
18030-0003 OTHER REBATES & REFUNDS	71,883	68,307
18990-0005 SALE OF SUPPLIES	166,084	179,829
18990-0008 SALE OF SCHOOL BUSES	1,600	0
18990-0009 SALE OF OTHER EQUIPMENT	7,000	10,600
18990-0010 INSURANCE ADJUSTMENTS	25,000	30,000
18990-0012 LOCAL- OTHER FUNDS	360	360
19010-0002 PAYMENTS-OTHER DIVISIONS	155,615	195,473
19010-0005 SCHOOL-BASED MEDICAL REIMBURSEMENT	7,500	7,500
19010-0011 E-RATE	405,000	455,400
19010-0100 BENEFITS-OTHER STATE AGENCIES	442,248	430,511
 TOTAL-FROM LOCAL FUNDS	 1,675,708	 1,728,684
 24 FROM STATE FUNDS		
24020-0001 SALES TAX RECEIPTS	10,850,000	10,900,000
24020-0002 BASIC AID ENTITLEMENT	27,078,036	29,356,501
24020-0003 GED / ISAEP FUNDING	15,717	15,717
24020-0004 REMEDIAL SUMMER	0	61,420
24020-0005 REGULAR FOSTER CHILDREN	64,691	66,780
24020-0007 EDUCATION OF THE GIFTED	302,099	311,273
24020-0008 REMEDIAL EDUCATION	617,333	788,117
24020-0011 COMPENSATION SUPPLEMENT	618,501	0
24020-0012 SPECIAL EDUCATION SOQ	1,070,482	966,933
24020-0014 TEXTBOOK PAYMENTS	589,291	637,249
24020-0017 VOCATIONAL EDUCATION SOQ	1,339,745	1,238,469
24020-0018 CAREER & TECHNICAL EDUCATION- ADULT	4,018	4,018
24020-0021 SOCIAL SECURITY INSTRUCTIONAL	1,595,872	1,622,593
24020-0023 TEACHER RETIREMENT INSTRUCTIONAL	2,659,787	3,331,283
24020-0028 EARLY READING INTERVENTION	167,136	169,875
24020-0041 GROUP LIFE INSURANCE INSTRUCTIONAL	98,511	112,588
24020-0046 HOMEBOUND	24,783	25,956
24020-0048 REGIONAL TUITION PROGRAMS	701,709	800,597
24020-0052 CAREER & TECHNICAL EDUCATION EQUIP	20,779	20,779
24020-0053 CAREER & TECH ED- OCCUPATIONAL PREP	69,851	69,851
24020-0059 SPECIAL EDUCATION FOSTER CHILDREN	75,353	77,785
24020-0062 VOC EDUCATION ADULT-REGIONAL CENTER	117,920	117,920
24020-0065 AT RISK	459,082	593,675

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
24020-0070 CAREER & TECH ED EQUIP- REGIONAL	8,106	8,106
24020-0073 NATIONAL BD CERTIFIED TEACHER INCEN	5,000	5,000
24020-0075 PRIMARY CLASS SIZE	866,091	1,090,774
24020-0076 TECHNOLOGY	570,000	570,000
24020-0081 AT RISK FOUR-YEAR OLDS	569,746	631,299
24020-0082 VOC ED OCCUPATIONAL PREP-REGIONAL	84,854	84,854
24020-0085 ADDL ASST RETIREMENT INFLATION PRES	485,749	0
24020-0091 CLINICAL FACULTY & MENTOR TEACHER	8,585	8,585
24020-0095 JAILS-NEW SPECIAL ED REGULATION	8,756	0
24030-0009 ENGLISH AS SECOND LANGUAGE	113,237	123,193
24040-0005 SOL ALGEBRA READINESS	95,787	107,055
24040-0015 SOL REMEDIATION- PROJECT GRADUATION	31,501	0
24040-0018 PROJECT GRADUATION SUMMER REGIONAL	13,810	0
24040-0050 ITCV GRANT	120,634	120,634
TOTAL-FROM STATE FUNDS	51,522,552	54,038,879
33 FROM FEDERAL FUNDS		
33020-0665 FEDERAL LAND USE (FOREST RESERVE)	161,466	166,667
33020-4010 TITLE I GRANTS TO LEAs	1,408,918	1,499,575
33020-4027 SPECIAL EDUCATION, FLOW-THROUGH	2,399,732	2,340,834
33020-4048 VOC. EDUCATION - FEDERAL (PERKINS)	156,983	148,500
33020-4173 SPECIAL EDUCATION, PRE-SCHOOL	45,640	62,653
33020-4181 ITCV, FEDERAL	77,040	77,040
33020-4330 ADVANCED PLACEMENT	1,125	0
33020-4365 TITLE III-PART A	25,038	25,109
33020-4367 ESEA - TITLE II PART A	271,796	283,894
33020-4384 LONGITUDINAL DATA SYSTEM GRANT	32,307	0
TOTAL-FROM FEDERAL FUNDS	4,580,045	4,604,272
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	36,158,049	38,545,582
TOTAL-NON-REVENUE RECEIPTS	36,158,049	38,545,582
GRAND TOTAL SCHOOL OPERATING FUND	93,936,354	98,917,417

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
RECAPITULATION:		
10 FROM LOCAL FUNDS	1,675,708	1,728,684
24 FROM STATE FUNDS	51,522,552	54,038,879
33 FROM FEDERAL FUNDS	4,580,045	4,604,272
41 NON-REVENUE RECEIPTS	36,158,049	38,545,582
GRAND TOTAL SCHOOL OPERATING FUND	93,936,354	98,917,417

SCHOOL CAFETERIA FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
10 FROM LOCAL FUNDS		
15010-0001 INTEREST ON BANK DEPOSITS	7,000	8,000
16120-0041 STUDENT LUNCHES	1,200,000	1,300,000
16120-0042 STUDENT BREAKFASTS	110,000	120,000
16120-0043 ADULT LUNCHES	100,000	115,000
16120-0044 ADULT BREAKFASTS	3,000	4,000
16120-0045 A LA CARTE	535,000	550,000
16120-0046 OTHER REVENUES - REBATES	10,670	16,000
16120-0047 OTHER REVENUES - CATERING	15,000	16,000
16120-0048 OTHER REVENUES - VENDING	1,500	2,000
16120-0049 OTHER REVENUES - MISCELLANEOUS	15,474	17,000
24020-0015 REIMB.-STATE FOOD PROGRAM	55,547	55,547
24030-0047 SCHOOL BREAKFAST-STATE	16,814	17,075
33020-0553 REIMB.-FEDERAL SCHOOL BREAKFAST	500,000	550,000
33020-0555 REIMB.-FEDERAL SCHOOL LUNCH	1,740,000	1,820,000
TOTAL-FROM LOCAL FUNDS	4,310,005	4,590,622
GRAND TOTAL SCHOOL CAFETERIA FUND	4,310,005	4,590,622

SCHOOL CAPITAL IMPROVEMENT FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
15 FROM LOCAL FUNDS		
15010-0003 INTEREST INCOME-SNAP-WES RENOVATION	1,400	0
TOTAL-FROM LOCAL FUNDS	1,400	0
18 MISCELLANEOUS REVENUE		
18990-0010 INSURANCE ADJUSTMENT	65,000	0
18990-0013 EDUCATIONAL BROADBAND LEASE	13,113	13,506
TOTAL-MISCELLANEOUS REVENUE	78,113	13,506
41 NON-REVENUE RECEIPTS		
41050-0070 TRANSFERS FROM CO. CAP. IMPROV.	0	1,000,000
TOTAL-NON-REVENUE RECEIPTS	0	1,000,000
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	79,513	1,013,506

DEBT FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
16 SEWER CHARGES		
16190-0001 GREENVILLE SEWER CHARGES-ACSA	0	70,522
TOTAL-SEWER CHARGES	0	70,522
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	7,310,588	7,286,409
41050-0070 TRANSFERS FROM CO. CAP. IMPR.	1,237,416	625,897
TOTAL-NON-REVENUE RECEIPTS	8,548,004	7,912,306
GRAND TOTAL DEBT FUND	8,548,004	7,982,828

HEAD START FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
33 FEDERAL FUNDS		
33020-0099 HEAD START FEDERAL REVENUE	2,100,457	2,070,961
TOTAL-FEDERAL FUNDS	2,100,457	2,070,961
GRAND TOTAL HEAD START FUND	2,100,457	2,070,961

GOVERNOR'S SCHOOL FUND

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
16 FROM LOCAL FUNDS		
16120-0002 SPECIAL FEES FROM STUDENTS	132,000	132,000
TOTAL-FROM LOCAL FUNDS	132,000	132,000
18 MISCELLANEOUS REVENUE		
18030-0003 OTHER REBATES & REFUNDS, GOV SCHL	10,000	10,000
TOTAL-MISCELLANEOUS REVENUE	10,000	10,000
19 RECOVERED COSTS		
19010-0001 TUITION FROM OTHER DIVISIONS	638,619	702,642
TOTAL-RECOVERED COSTS	638,619	702,642
24 FROM STATE FUNDS		
24020-0029 GOVERNOR'S SCH.-REGIONAL	509,009	549,790
24020-0076 TECHNOLOGY	26,000	26,000
TOTAL-FROM STATE FUNDS	535,009	575,790
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,315,628	1,420,432

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
12 LOCAL TAXES		
12110-0001 MEALS TAX-CRAIGSVILLE	25,935	25,956
TOTAL-LOCAL TAXES	25,935	25,956
15 REV. FROM USE OF MONEY & PROP		
15010-0001 INTEREST INCOME-SNAP RT 636 VRA	7,000	3,000
15020-0007 SALE OF SALVAGE & SURPLUS	2,500	2,500
TOTAL-REV. FROM USE OF MONEY & PROP	9,500	5,500
18 MISCELLANEOUS		
18990-0003 MISC-INFRASTRUCTURE ACCT RECEIPTS	229,000	200
18990-0009 INSURANCE PROCEEDS	7,450	0
TOTAL-MISCELLANEOUS	236,450	200
19 RECOVERED COSTS		
19020-0001 RECOVERED COSTS	52,000	0
19020-0004 LOCAL CONTRIBUTIONS-FIRING RANGE	19,200	15,200
TOTAL-RECOVERED COSTS	71,200	15,200
24 FROM THE COMMONWEALTH		
24030-0003 COMMONWEALTH OF VA-VDOT	6,040,000	1,400,000
24030-0004 COMMONWEALTH OF VA-GOF(GOV OP FUND)	300,000	0
24040-0001 PSAP E911 WIRELESS GRANT	0	100,000
24040-0005 HAZARDOUS MATERIALS GRANT	10,000	10,000
24040-0006 RESCUE SQUAD ASSISTANCE FUND (RSAF)	133,000	0
24040-0007 BURN BUILDING GRANT	0	70,000
24040-0008 DCR-GREENVILLE SEWER	174,000	76,000
TOTAL-FROM THE COMMONWEALTH	6,657,000	1,656,000
33 FROM FEDERAL		
33010-0005 HOMELAND SECURITY GRANTS	588,000	150,000
33010-0011 EMPG-EOC	15,000	0
33010-0012 HAZARDOUS MATERIALS GRANT	15,000	0
33020-0003 TRANSPORTATION ENHANCEMENT GRANT	534,000	0
TOTAL-FROM FEDERAL	1,152,000	150,000

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
41 NON-REVENUE RECEIPTS		
41040-0001 VWFRF LOAN-GREENVILLE	974,520	0
41040-0006 VWFRF GRANT-GREENVILLE	526,690	0
41050-0011 TRANSFERS FROM GENERAL FUND	5,720,127	2,948,768
TOTAL-NON-REVENUE RECEIPTS	7,221,337	2,948,768
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT	15,373,422	4,801,624

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

	2013-2014 REVISED	2014-2015 PROPOSED
RECAPITULATION:		
12 LOCAL TAXES	25,935	25,956
15 REV. FROM USE OF MONEY & PROP	9,500	5,500
18 MISCELLANEOUS	236,450	200
19 RECOVERED COSTS	71,200	15,200
24 FROM THE COMMONWEALTH	6,657,000	1,656,000
33 FROM FEDERAL	1,152,000	150,000
41 NON-REVENUE RECEIPTS	7,221,337	2,948,768
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT	15,373,422	4,801,624
GRAND TOTAL ALL FUNDS	225,763,399	222,869,150

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 law enforcement funds, E911 funds and recreation funds.
Workload Measures	Data which indicates the amount of work performed; strictly a volume count; a measure of inputs and outputs.

Appendix G

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

Effective May 25, 2011

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 Asset Forfeiture 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

3.01 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.

3.02 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.

3.03 The Unassigned General Fund Balance can only be appropriated by a formal action of the County Board of Supervisors.

3.04 It is the goal of the County to achieve and maintain an Unassigned General Fund Balance no less than 15% of General Fund Revenues at the close of the fiscal year, with the exceptions noted in 3.06 below.

3.05 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.

3.06 In the event the Unassigned General Fund Balance is used to provide for temporary funding of unanticipated budgetary shortfalls, the County shall restore the Unassigned General Fund Balance to the minimum level of 15% of General Fund Revenues within three to five fiscal years following the fiscal year in which the event occurred. The plan to restore the Unassigned General Fund Balance shall be included and highlighted in the County's adopted budget.

3.06 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.

Investment

Revised October 8, 2010

In recognition of its fiduciary role in the management of all public funds entrusted to its care, it shall be the policy of the County Treasurer that all investable balances be invested with the same care, skill, prudence and diligence that a prudent and knowledgeable person would exercise when undertaking an enterprise of like character and aims. Further, it shall be the policy of the County Treasurer that all investments and investment practices meet or exceed all statutes and guidelines governing the investment of public funds in Virginia, including the Investment Code of Virginia and the guidelines established by the State Treasury Board and the Governmental Accounting Standards Board (GASB).

I. Investment Objectives

The primary investment objectives, in order of priority, shall be as follows:

1. Safety: The safeguarding of principal shall be the foremost objective of the investment program, and other objectives shall be subordinated to the attainment of this objective.
2. Liquidity: The investment portfolio shall be managed at all times with sufficient liquidity to meet all daily and seasonal needs, as well as special projects and other operational requirements either known or which might be reasonably anticipated.
3. Return of Investment: The investment portfolio shall be managed with the objective of obtaining no worse than a market rate of return over the course of budgetary and economic cycles, taking into account the constraints contained herein and the cash flow patterns of the County.

II. Allowable Investments and Quality

The following investment types and quality levels are approved for use by the County Treasurer in the investment of its public funds: Percentage holding requirements shall be applied at time of purchase.

1. U.S. Treasury Bills, Notes, Bonds and other direct obligation of the United States Government.
2. Obligations of Agencies of the Federal Government including but not limited to the Federal Farm Credit Bank, Federal Home Loan Bank, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation.
3. Obligations of the Commonwealth of Virginia or its local governments and public bodies, provided such obligations have a debt rating of at least "AA" or equivalent by Moody's and/or Standard & Poor's.
4. Repurchase Agreements executed through Federal Reserve Member Banks or Primary Dealers in U.S. Government securities, and collateralized by Treasury or Agency obligations the market value of which is at least 102% of the purchase price of the repo.
5. Certificates of deposit or other deposits of national banks located within the Commonwealth and state-chartered banks under Commonwealth supervision provided such deposits are insured or collateralized as provided by the Virginia Security for Public Deposits Act.
6. U.S. dollar dominated bankers acceptances issued by a domestic bank or the domestic office of a foreign bank with ratings of at least P-1 by Moody's and A-1 by Standard & Poor's at time of purchase. Not more than 5% of the total County investment portfolio may be invested in the combined obligations of any one issuer, and not more than 40% of the total County investment portfolio may be invested in all bankers' acceptances.
7. U.S. dollar dominated Commercial Paper issued by an entity incorporated in the U.S. and rated by at least A-1 by Standard & Poor's Corp. and P-1 by Moody's Investors Service. Not more than 35% of the total funds available for investment may be invested in commercial paper, and not more than 5% in the obligations of any one issuer.
8. U.S. dollar denominated corporate notes or bonds with a rating in the "AAA" or "AA" categories by Moody's and Standard & Poor's at time of purchase. Not more than 5% of the total County investment portfolio may be invested in the combined obligations of any one issuer.

9. Money Market Mutual Funds which trade on a constant net asset value and which invest solely in securities otherwise eligible for investment under these guidelines.
10. Obligations of other states, local governments or districts within the United States but outside Virginia, provided such obligation represents a “general obligation” of the government entity and has a credit rating in the “AAA” or “AA” categories by Moody’s or Standard & Poor’s at time of purchase. Not more than 5% of the total County investment portfolio may be invested in the combined obligations of any one issuer.
11. Negotiable certificates of deposit or bank deposit notes of a domestic bank or a domestic office of a foreign bank with ratings of at least P-1 by Moody’s and A-1 by Standard & Poor’s or ratings in the “AAA” or “AA” categories by Moody’s and Standard & Poor’s at time of purchase. Not more than 5% of the total County investment portfolio may be invested in the combined obligations of any one issuer.

Maturity Restrictions

It is recognized that, prior to maturity date, the market value of securities in the County Treasurer’s portfolio may fluctuate due to changes in market conditions. In view of this and the County Treasurer’s primary investment objectives of liquidity and preservation of principal, every effort shall be made to manage investment maturities to precede or coincide with the expected need for funds.

Accordingly, the requirements established by the Code of Virginia and State Treasury Board guidelines are further restricted as follows:

1. Funds shall be invested at all times in keeping with the seasonal pattern of the County Treasurer’s cash balances, as well as any other special factors or needs, in order to assure the availability of funds on a timely and liquid basis. Cash flow projections will be monitored and updated on an ongoing basis by the County Treasurer and communicated regularly to the investment managers.
2. A minimum of \$3,000,000 of the portfolio must be invested in securities maturing within 30 days.
3. A minimum of 75% of the portfolio must be invested in securities maturing within 12 months.
4. If not in conflict with any other provision contained herein, up to 25% of the portfolio may be invested in securities maturing beyond 12 months, but under no circumstances may any security be purchased having a final maturity longer than 36 months without express written approval of the County Treasurer.

III. Prohibited Securities

1. The CMO’s inverse floating rate securities, floating rate securities tied to a non-money market instrument, IO’s, PO’s, Z-tranche securities, residuals, and other securities having unusual features are expressly prohibited.
2. Transactions in options, futures, options on futures, margin buying and commodities are prohibited.
3. Any other security not specifically authorized in this document is expressly prohibited.

IV. Additional Requirements

1. All securities purchased for the County should be held by the County Treasurer or by the County Treasurer’s custodian. If held by a custodian, the securities must be in the County’s name or in the custodian’s nominee name and identifiable on the custodian’s books as belonging to the County. Further, if held by a custodian, the custodian must be a third party, not a counterpart (buyer or seller) to the transaction.

This requirement does not apply to excess checking account funds invested overnight in a bank “sweep” repurchase agreement or similar vehicle.

2. The County Treasurer shall establish a system of internal controls, which shall be documented and reviewed with internal, and independent auditors and meet the requirements of the Governmental

Accounting Standards Board (GASB). These controls shall be designed to prevent losses of public funds due to fraud, error, misrepresentation, unanticipated market changes or imprudent actions.

3. A review of all investments and investment results shall be presented by the investment managers to the County Treasurer or such parties as he/she may designate, on a quarterly basis or as required.
4. A list of all individuals authorized to transfer funds or otherwise conduct investment transactions on behalf of the County Treasurer shall be maintained and communicated to all affected parties.
5. The Board of Supervisors shall be advised of any modifications to this investment policy by the County Treasurer.

Richard T. Homes

Treasurer

County of Augusta, Virginia

**Appendix H
Augusta County
Capital Projects Detail**

March 24, 2014

M E M O R A N D U M

TO: BOARD OF SUPERVISORS

FROM: Patrick J. Coffield, County Administrator

COPY: Augusta County Planning Commission

SUBJECT: CAPITAL IMPROVEMENTS PLAN AND BUDGET

The recommended Capital Improvements Budget for Fiscal Year 2014-15, along with the Capital Improvements Plan for the five years 2014-15 through 2018-19, 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. Over the past 20 years, there has been six 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	<u>\$ 277,940</u>
	\$3,165,603

This represents a reduction of \$3,165,603 in previously committed Capital funding. To re-establish this funding source would require adding 4.54¢ to our 51¢ existing tax rate. This amount does not take into consideration funding necessary to finance the backlog of projects currently identified in the CIP (an additional 3.2¢ if spread out over five years).

The relationship between Capital and Operating budgets is always fluid. In years that “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.). Additionally, year-end fund balances have contributed to major construction projects which have allowed the County to avoid “bonding” needed infrastructure projects. A testimonial to this strategy is best highlighted when you compare Augusta County’s debt per capita as compared to other jurisdictions within the Commonwealth. For audit year 2011-12, the State’s “Comparative Report of Local Government” lists Augusta’s debt per capita at \$1,002. The average for cities in Virginia was \$4,361 and for counties \$2,757 (23% of city average/36% of county average).

2014-15 CAPITAL BUDGET SUMMARY

Specifically, the proposed capital improvement budget for Fiscal Year 2014-15 identifies needs totaling \$24,654,800. The amount of funds represented by the five-year CIP is \$82,663,000. 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 2014-15, the following funding sources are earmarked for capital projects:

<u>General Operating</u>	<u>FY14-15</u>
Consumer Utility (1/3) (1993)	\$ 950,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	1,066,000
Meals Tax (90%) (1992/1998)	2,016,000
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	255,000
Lodging Taxes	10,000
Revenue Recovery	200,000
	- 400,000 (1)
	- 278,000 (2)
	- 751,750 (3)
	- 623,000 (4)
	- 834,913 (5)
	- 277,940 (6)
	<u>-7,256,250 (7)</u>
	\$1,878,147

- (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) 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 \$28.9 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
 - 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
- 6. Debt
 - Regional Jail
 - Juvenile Detention Home
 - Blue Ridge Community College
 - Circuit Court Expansion
 - Route 636 Road Project
- 7. Reserves
 - Comprehensive Services Act
 - Department of Social Services
 - Economic Development
 - SAFER Grant
- 8. Regional Projects
 - Tourist Information Center
 - Firing Range

Also attached is a list of CIP projects and allocation based upon available Fund Balance and reoccurring CIP funding availability (**attachment**). It is significant to note that the CIP has an “unfunded” balance of \$11,194,263.

The following is an overview of the CIP by project area:

PUBLIC WORKS

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.

Stormwater management continues to be a State and local problem. Many of our older subdivisions have inadequate storm drainage systems, or the systems are in need of repair. In addition, regional stormwater management planning, especially for areas in industrial, commercial, and small lot residential subdivisions, continues to hold promise, especially when a public/private partnership presents itself as a viable option. This account provides seed money or leverage to address these issues.

The County’s current policy and ordinance is intended to address only stormwater quantity. While quantity will remain a County focus, especially in our developed areas where stormwater infrastructure may have been under-designed in the past, new Federal and State regulations will require that we consider water quality for future new and redevelopment projects. The County is in the process of drafting revisions to the stormwater ordinance, which includes consideration of County vs. private maintenance of stormwater facilities. Newer water quality best management practices (BMPs) can be significantly more expensive to maintain over the cost of quantity only measures.

MS-4 Program: As a result of increases in population captured in the 2010 census, portions of the county, along with portions of the cities of Staunton and Waynesboro have been designated as “Urbanized Areas”. Because of this designation, our municipal separate storm sewer system (MS4) is now subject to the Virginia Stormwater Management Act and in February 2014, the County submitted a registration statement for coverage under the state’s general permit for stormwater discharges.

In addition to the permit, we are required develop and implement a MS4 program to minimize the discharge of pollutants through and from the MS4 into surface 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

The county designated \$20,000 in FY 2014-2015 for MS-4 program development. Funding for maintenance of the program will be included in future operating budgets.

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.

Roads continue to be a priority of the Board and our citizens. Statewide, the competition for secondary road 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’s Secondary Road budget has been reduced by over 95% since 2003. We have received over \$30 million in Interstate and Primary Funding to rebuild the I-64, Exit 91 interchange, for FY14, we have received \$5 million in Revenue Sharing funding to assist with the Route 636 project.

EDUCATION

Since 1992, the County has authorized \$133 million in bonds for school construction projects. Projects include:

PHASE I (\$2.5M)

Stuarts Draft Middle

Cassell Elementary

Riverheads Elementary

Beverley Manor Middle

Wilson Elementary

PHASE III (\$25.2M)

Ft. Defiance, Buffalo Gap

and Riverheads High

PHASE II (\$14.6M)

Stuarts Draft Elementary

Clymore Elementary

PHASE IV (\$25.2M)

North River Elementary

Craigsville Elementary

Stump Elementary

Churchville Elementary

PHASE V (\$56.2M)

Wilson Middle School

Stuarts Draft High

Wilson High

PHASE VI (\$15M)

Wilson Elementary School

In June 1990, school debt totaled \$5,639,604. As of June 2013, school debt totaled \$62.5 million. Since 1990, principal and interest costs have increased from \$876,000 in FY90 to \$8,310,465 in FY14.

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

With the opening of the Regional Jail in 2006, the rated capacity increased from 90 to 402. With double bunking, and the use of dormitory style bunking, we are able to house 904 prisoners. The bonded cost of the Regional Jail was \$37 million. The debt payment is \$2.47 million annually of which Augusta County's share is \$973,000 based upon a three-year average of prisoner days (39.4%). The DOC's "out-of-compliance" backlog in local and regional jails continues to exist and is forecasted to increase over the next several years. Local jails which are considering expansions include Rockingham/Harrisonburg and Rockbridge/Buena Vista/Lexington. However, they may not be able to receive State capital funding (50% for regional jails) or the necessary State funding to operate the new or expanded facilities; therefore, putting a "value" on our vacant beds.

The County's share of annual debt for the Middle River Regional Jail and the Shenandoah Valley Regional Detention Home is \$1,060,000:

MRRJ	\$ 973,000
SVRDH	<u>87,000</u>
	\$1,060,000

The actual local cost for Debt is largely determined by what revenue can be generated from rentals from outside jurisdictions and Federal/State agencies.

Augusta County Emergency Communications Center has an analog UHF wide band simulcast system that was installed in 1998. The Federal Communication Communications has issued a mandate that requires our wide band frequencies that are 25 kHz to be narrow banded to 12.5 kHz. The County was granted a waiver by the FCC till Jan 1, 2015 to narrowband. This will allow for the development of two new communication sites in the Middlebrook and Deerfield to provide coverage.

Global Towers has built a steel communication's tower in Deerfield. They are the owner of the tower. The County's shelter and generator are on site. The County has purchased the communication equipment that goes on the Deerfield tower and connects the link to Elliotts Knob. We are hopeful that cellular carriers will be interested in tower space at that site as well.

The County will also have to evaluate all existing tower sites leased by Ntelos and re-applying for tower space and upgrade and replace the County's communication's equipment and purchase a microwave radio system at those sites as well. A total estimated cost of the radio communications project to include the new microwave radio system is \$ 4.3 million.

With the support of an E-911 Wireless Services Board FY14 PSAP grant of \$150,000, the ECC will be replacing the 9-1-1 telephone system. The Communication Center will be replacing technically outdated equipment with the latest 9-1-1 technology to improve the overall operations of the 9-1-1 center and continue to provide excellent services to our customers. The estimated cost of the project is \$271,000.

The recommendations proposed in the Fire and Rescue Emergency Services Study impacts not only the operating budget, but the capital budget as well. We recognize this, and have created capital accounts for fire apparatus (replacement), Fire Training Center, and volunteer equipment.

The City of Staunton is responsible for planning for the eventual move of the Juvenile and Domestic Relations Courts and Court Services Unit. This move would allow for expanded use of the "current" District Courts Building by General District Court, Circuit Court and Commonwealth Attorney's office. This could continue to push back the need to construct a new court complex (Circuit and General District) which could cost in excess of \$33.5 million.

LANDFILL

Over \$15.4 million has been expended by the County 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 continue filling in these phases for the next year. Construction of Phase 4 is complete. ACSA believes that the construction costs for Phase 5 are at the end of or just beyond the five-year plan. 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 needs rapidly changing, it is imperative to stay proactive in order to provide the best resources to both County staff and County residents. With server and pc platforms constantly changing we find ourselves in a near constant cycle of replacement and upgrading of servers, pc's and tough books. Not only do we provide advancing technology for county employees but also for public safety. During the past several years we have assigned tough books to select patrol cars and Fire/EMS apparatus. We will soon be moving to a virtual network environment in hopes to provide the most stable backbone possible. At the same time, we plan to move forward with Disaster Recovery needs with "Off Site" replication, for both our network and financial system. Our web usage continues to improve the communication paths between the County, citizens, and businesses. Improved efficiency, reduced redundancy, and improved quality of our data have come as a result of more people in the government center using GIS.
- B) **BLUE RIDGE COMMUNITY COLLEGE** – The current capital program identifies projects totaling over \$80 million; \$23 million of these recently completed projects include a \$7.5 million Advanced Technology Building, an \$11 million Student Fitness and Recreation Center, and the leasing of space for, equipping, and staffing an Advanced Welding Program. The state of the art Advanced Technologies Center serves local manufacturing industry and continues to have a major positive influence on economic development in the region. Funded by the State and currently being designed is a \$14 million Classroom and Student Services Administration addition to the existing Houff Student Services building. This project will get under construction in the summer of 2014. Also, recently funded by the State for design, is a \$17 million BioSciences building, which will help support the emerging bioscience and food manufacturing industry in the Valley. A study was recently performed that demonstrated the feasibility of the construction of a \$5 million, non-general funded parking structure. 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 would be \$133,400 a **year**.
- C) **LIBRARY** – The Library's five locations have become community hubs and technology centers for County residents who are impacted by the digital divide either by financial restraints or lack of digital literacy. With more and more business conducted over the Internet, library staff has seen higher demand for more convenient access points and assistance with using computers. While staff has responded by increasing bandwidth to accommodate increased demand and offered more and varied classes (from using a mouse to downloading eBooks) these efforts reach a fraction of residents. Where the Library currently lacks locations, such as the North, Middle and South River Districts, citizens cannot easily take advantage of these resources in an increasingly technology-dependent and competitive world. The Library Board approved a Strategic Directions plan for 2012-2017 that includes the development of a master plan for future branches/stations. In addition to planning for future facilities, the Library needs to meet the public demand for with the ever evolving technological landscape by investing in new technological devices for public use (tablets for example), training staff to use new technology, and Radio Frequency Identification Device (RFID) for both security and staff efficiency. By investing in more facilities and technology, we can better serve County residents, further bridging the digital divide in order to help increase this area's viability for industrial and economic development.
- D) **RECREATION FACILITIES** - The County's Recreation Master Plan continues as the "blue print" for future recreation facilities. This plan is set to be revisited and updated. Staff have completed a number of park projects and continue to progress on others. At Natural Chimneys Park, in 2011, a new playground was installed. In 2012, a state of the art and technologically advanced water filtration system was installed for

the well water system. This project was made possible with the generosity, knowledge, and skills of the Augusta County Service Authority and its employees. Also in the fall of 2012, an addition to the Pool House was constructed to provide shade to pool patrons via a covered patio. In the spring of 2013, staff completed renovations to the performance stage. At Augusta Springs Park, the initial two phases of construction and development were completed and the park experienced its first full year of operation for recreational purposes in 2012. At Deerfield Park, construction and development is nearing completion with an expected opening in the summer of 2014. This project includes construction of a picnic shelter and a walking trail that follows the property boundary, along with stump removal and minor grading. 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 million has been authorized leveraging an estimated \$4.6 million in community, individual and corporate contributions.

- E) **SHENANDOAH VALLEY REGIONAL AIRPORT COMMISSION** – The Airport has been successful over the past several years for leveraging local funds to secure State and Federal grants to market and improve facilities at the airport. Projects completed or currently underway in the current year include rehabilitation and expansion (phase II) of the vehicle parking area,, and upgrade of the public safety radio system to insure compatibility with the County Fire/EMS and Law Enforcement agencies. Local funds were used to leverage approximately \$2.0 million in Federal and State funding toward these projects. For the current year, the Airport will also be require to undertake a comprehensive planning effort in the form of an update of the Airport’s Master Plan for development. This plan is required to identify future projects and secure Federal and State Funds. 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 2013, 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 funding this project will be critical to the ability to move forward and upgrade this facility.
- 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) **COURTS** – Funding addresses master planning, minor renovations, security and design costs for existing court facilities. Renovations currently underway at the Circuit Courthouse include: courtroom carpet replacement, jury room table, cabinets, light fixture and rug installation as well as painting cabinet and installation in two office and painting of the Judge’s Chambers.

- I) **GOVERNMENT CENTER** – Functionality of the Government Center continues to evolve. This account allows for funding of renovations and improvements to accomplish Governmental space needs. Summer of 2013 renovations took place in the Administration and Social Services buildings that allowed the School Board offices in Fishersville to relocate to the Government Center. This has provided the School system with reduced building maintenance costs and has provided more localized government. Additionally, expansion of office space for Fire and Rescue Training Staff has occurred.

- J) **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. An opportunity could present itself to relocate to Fishersville with the School Administration’s move to the Government Center.

- K) **ECONOMIC DEVELOPMENT** – This account has been used to purchase and develop Phase One of Mill Place Commerce Park. Additionally, funding from this account has been used in the past to grade several sites in the Commerce Park to make them “shovel ready.” Additionally, funds from this account could assist in progressing the site readiness of other key sites throughout the County. In particular, there are three 500-acre sites in Augusta County that could be unique assets to the State of Virginia if progressed further on a site readiness scale. 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 similar projects present themselves.

- L) **TOURIST INFORMATION CENTERS** –The City of Staunton has indicated that their plan to construct a new TIC at the Frontier Culture Museum has been tabled for the foreseeable future. Efforts continue with the City of Waynesboro and the principal property owner of Afton Mountain to demolish existing structures to improve aesthetically, our Gateway on I-64. A temporary TIC has been placed on site and, hopefully, some day we will be able to replace it with a permanent facility on the mountain.

- M) **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 security equipment.

- N) **FLOOD CONTROL DAMS** – NRCS has completed improvements to Robinson Hollow, Inch Run, Toms Branch and Mills Creek dams. Todd Lake improvements are currently in the design phase and Hearthstone Lake is in the planning phase. The non-Federal share for bringing dams into compliance is 35%. The State has been requested to participate with Augusta County in helping to offset the non-local costs for each facility (25%).

- O) **SOLID WASTE TRANSFER RECYCLING LOCATIONS** – The recycling committee and staff continues to seek a site in Deerfield to construct a new transfer station. Staff continually monitors demand and functionality of sites and assess existing and future locations as necessary. The Recycling Committee continues to provide recycling at 9 locations throughout the County and the Landfill. Staff monitors commodity markets and manages revenues and expenses. Staff continually assesses the need for additional plastic recycling throughout the County.

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

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2015-2019

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</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	70,000	110,000	165,000	180,000	200,000	725,000
LANDFILL	741,200	741,200	741,200	741,200	741,200	3,706,000
REVENUE SHARING-ROADS	500,000	500,000	500,000	500,000	500,000	2,500,000
SUB-TOTAL	2,711,200	2,751,200	2,806,200	2,821,200	2,841,200	13,931,000

<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>
-------------------------	------------------	------------------	------------------	------------------	------------------	-------------------

<u>PUBLIC SAFETY:</u>						
JAIL EXPANSION (DEBT)	972,600	972,600	972,600	972,600	972,600	4,863,000
JUV. DETENTION HOME (DEBT)	87,000	87,000	87,000	87,000	87,000	435,000
COURTHOUSE (DEBT)	600,000	600,000	600,000	600,000	600,000	3,000,000
EMERGENCY COMMUNICATIONS (DA)	4,447,000	231,000	189,000	159,000	157,000	5,183,000
FIRE & RESCUE APPARATUS (DA)	3,810,000	553,000	496,000	470,000	414,000	5,743,000
FIRE/ RESCUE TRAINING CENTER II	40,000	40,000	40,000	40,000	40,000	200,000
FIRE/ RESCUE CAPITAL (VOL.)	200,000	200,000	200,000	200,000	200,000	1,000,000
SHERIFF'S DEPARTMENT (DA)	290,000	61,000	58,000	48,000	38,000	495,000
FIRING RANGE	10,000	10,000	10,000	10,000	10,000	50,000
SUB-TOTAL	10,456,600	2,754,600	2,652,600	2,586,600	2,518,600	20,969,000

<u>OTHER COUNTY PROJECTS:</u>						
G. I. S. (DA)	0	7,000	7,000	7,000	7,000	28,000
BLUE RIDGE COMM. COLLEGE	85,000	138,000	138,000	138,000	138,000	637,000
LIBRARY AUTOMATION/TECHNOLOGY (DA)	0	15,000	12,000	9,000	5,000	41,000
RECREATIONAL MATCHING GRANTS	210,000	210,000	210,000	210,000	210,000	1,050,000
RECREATIONAL COMM. CENTERS	20,000	20,000	20,000	20,000	20,000	100,000
RECREATION (DA)	1,348,000	65,000	65,000	65,000	65,000	1,608,000
SHEN. VAL. REG. AIRPORT COMM.	125,000	125,000	125,000	125,000	125,000	625,000
UTILITIES	200,000	200,000	200,000	200,000	200,000	1,000,000

DA=Depreciation Account

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2015-2019

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	
<u>OTHER COUNTY PROJECTS (CONTINUED):</u>						
INFORMATION TECHNOLOGY (DA)	177,000	102,000	91,000	39,000	26,000	435,000
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)	80,000	32,000	27,000	26,000	23,000	188,000
VEHICLE SINKING FUND (DA)	752,000	313,000	313,000	69,000	7,000	1,454,000
FLOOD CONTROL DAMS	384,000	249,000	100,000	100,000	100,000	933,000
BUILDING SINKING FUND (DA)	432,000	305,000	298,000	291,000	256,000	1,582,000
ELECTORAL BOARD VOTING EQUIPMENT (DA)	108,000	36,000	36,000	36,000	36,000	252,000
SUB-TOTAL	4,231,000	2,127,000	1,952,000	1,645,000	1,528,000	11,483,000
USES - GRAND TOTAL	24,654,800	14,888,800	14,666,800	14,308,800	14,143,800	82,663,000
SCHOOL BORROWING	7,256,000	7,256,000	7,256,000	7,256,000	7,256,000	36,280,000
V. D. O. T.	800,000	500,000	500,000	500,000	500,000	2,800,000
RENTS	299,000	299,000	299,000	299,000	299,000	1,495,000
REVENUE RECOVERY	200,000	200,000	200,000	200,000	200,000	1,000,000
GENERAL FUND REVENUE	560,849	560,849	560,849	560,849	560,849	2,804,245
GENERAL FUND BALANCE	15,528,951	6,062,951	5,840,951	5,482,951	5,317,951	38,233,755
TOURISM (MEALS/LODGING)	10,000	10,000	10,000	10,000	10,000	50,000
SOURCES - GRAND TOTAL	24,654,800	14,888,800	14,666,800	14,308,800	14,143,800	82,663,000

DA=Depreciation Account