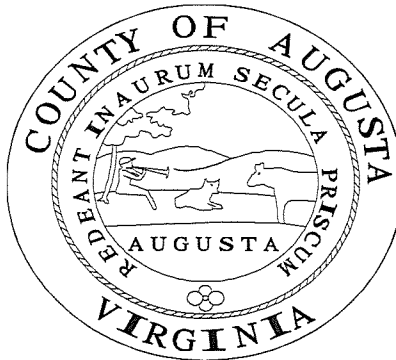


COUNTY OF AUGUSTA, VIRGINIA 2013-2014 BUDGET



DAVID A. KARAFFA, BEVERLEY MANOR

LARRY J. WILLS, MIDDLE RIVER

MARSHALL W. PATTIE, NORTH RIVER

TRACY C. PYLES, JR., PASTURES

MICHAEL L. SHULL, RIVERHEADS

DAVID R. BEYELER, 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

Click on table of contents item to go to corresponding page.

Introduction	
About Augusta County	5
Organizational Chart	6
County Administrator’s Transmittal Letter	7
Total Revenues	12
Revised Budget-General Fund Expenditures	17
Total Expenditures	18
Budget Process	22
Budget Calendar	23
Basis of Accounting	24
Fund Structure	26
Basis of Budgeting	27
Fund Balances	28
Revenue Analysis	32
Financial Management Tools and Long Range Planning Documents	37
Revenue and Expenditure Summaries (Total and by Fund)	39
General Government Administration	55
Board of Supervisors	56
County Administrator	58
Personnel	61
County Attorney	63
Commissioner of the Revenue	66
Reassessment	68
Treasurer	69
Finance	72
Information Technology	75
Board of Elections	78
Judicial Administration	80
Circuit Court	81
General District Court	82
Magistrate	84
Clerk of the Circuit Court	85
Commonwealth Attorney	89
Public Safety	91
Sheriff	92
Emergency Communications Center	95
Fire-Rescue	98
Juvenile and Domestic Relations Court	101
Court Services	103
Juvenile and Probation	105
Animal Control	106
Public Works	108
Maintenance	109

Augusta County Annual Fiscal Plan 2014

Health & Public Assistance	112
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
Drug Enforcement 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.

Demographics:

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.

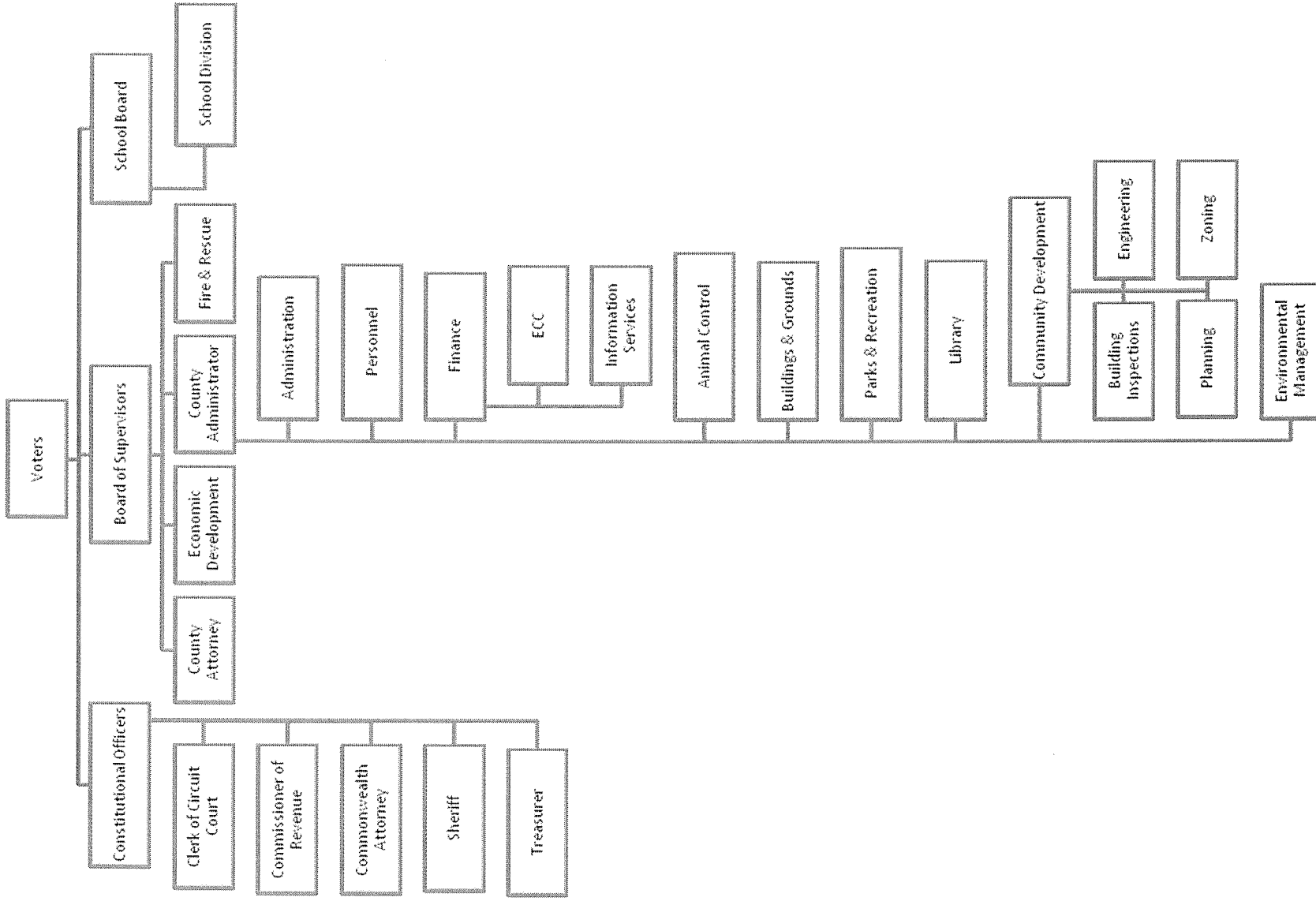
Economy:

Although primarily a rural county, Augusta County's 2011 population was 73,549. Augusta County enjoys a diversified economy, with manufacturing accounting for approximately 22% of the jobs in the County. Agriculture accounts for less than 1% of the jobs in the County due to the fact that most farmers are self-employed and many have jobs off the farm to supplement their incomes. Manufacturing employs approximately 5,400 of 39,000 plus workers in the County's labor force and make-up approximately 3% of the total local property taxes. The unemployment rate for the County in 2012 is 5.0%. This rate is slightly lower than the 2011 rate of 5.7%. The county's rate remains lower than that of the State's unemployment rate of 5.5% and compares favorably to the national unemployment rate of 7.6%.

Taxes:

In fiscal year 2012 the County's local revenues remained stagnant or saw very slight increases. Local sales tax saw an approximate 2% increase over the previous fiscal year. This is in line with sales tax collections from 2005 and 2006. However, it is still approximately 9% less than its highest levels in 2008. Business license taxes saw a 7% increase over the prior year. This is attributable to increased audit procedures in the Commissioner of Revenue office. Hotel lodging taxes and restaurant meals tax saw a slight increase over the previous fiscal year by 2% and 1%, respectively. These local revenues continue to show slight increases in consumer spending and are consistent with the slow recovery from the 2009 financial crisis. Property taxes 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 41% from fiscal year 2011. 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 25, 2013

M E M O R A N D U M

TO: BOARD OF SUPERVISORS

FROM: Patrick J. Coffield, County Administrator

SUBJECT: **FISCAL YEAR 2013-14 OPERATING BUDGET**

It is my pleasure and honor to submit to you the Fiscal Year 2013-14 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 2012, we had 780 building permits issued valued at \$40,955,065.

	2009	2010	2011	2012
New Construction	\$37,569,090	\$42,674,222	\$35,522,048	\$29,067,242
Alterations/Repair	<u>18,129,751</u>	<u>18,885,079</u>	<u>61,968,271</u>	<u>11,887,823</u>
Total	\$55,698,841	\$61,559,301	\$97,490,319	\$40,955,065

While lower than in past years, we issued permits for 127 new single family units and 56 multi-family units in 2012. 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 2013-14, the Director of Finance and I project an increase in “growth” from new construction/revenues totaling \$1,044,467.

To fulfill the Board’s directive for staff to balance the budget based on current revenues, I have cut \$2.8 million from Agency requests. Our budget strategy has included:

- Continued reductions in part-time staffing
- Sharing of staff by agencies
- Continued reduction in office supplies
- 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.

Major Budget Increases:

1. COL/Merit Increase
2. Employee Health Care increase
3. Fire and Rescue SAFER Grant
4. Jail Debt

Supplemental Budget Proposal(s)

1. Frozen Positions (27)
2. Funding of CIP/Depreciation Account shortfalls
3. Sheriff's Department Supplemental Requests
4. Fire and Rescue 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). Additionally, the County pays approximately 25% of the "employee's Dependant's coverage costs".

I would recommend that the County (like the Schools) pay 100% of the Low Plan and cap the Dependant Coverage subsidy at 25%. This benefit was provided in the past to employees in lieu of a higher COL/Merit adjustment. I would also propose that we credit "existing employees" the premium savings. Some employees may use this credit along with what they are currently paying to seek non-County Health Care Coverage through the Federal Health Care Exchange for their dependants (thus, potentially reducing future claims).

Also, included in the proposed budget is a recommended 2.0% COLA/Merit increase, effective January 1, 2014. The merit component will be based on the Fall, 2013 evaluations. County employees have not received a COLA/Merit increase since 2009.

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

School Base	\$32,989,395
*Non-base funding	1,296,421
FY13-14 growth	<u>522,233</u>
	\$34,808,049

Augusta County Annual Fiscal Plan

2014

*Represents second year funding commitment to assist in offsetting FY13 and FY14 State "Composite Index" funding reduction.

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 2014, the revenue projection is:

Meals	10%	\$224,000
Lodging	50%	<u>222,500</u>
		\$446,500

Capital Improvements Program – A separate memorandum is provided highlighting the 2014-2018 CIP. The Board has dedicated the following revenue sources for Capital Improvements:

<u>General Operating</u>	<u>FY13-14</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	299,000
Lodging Taxes	10,000
Revenue Recovery	200,000
	- 400,000 (1)

- 278,000 (2)
 - 751,750 (3)
 - 623,000 (4)
 - 834,913 (5)
 -1,574,361 (6)
-7,256,250 (7)
 \$ 625,726

- (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 and V.

BUDGET REVENUE DETAILS

The FY13-14 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	48¢	= \$675,000 (1¢)
TPP	\$2.50	= \$ 45,000 (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.

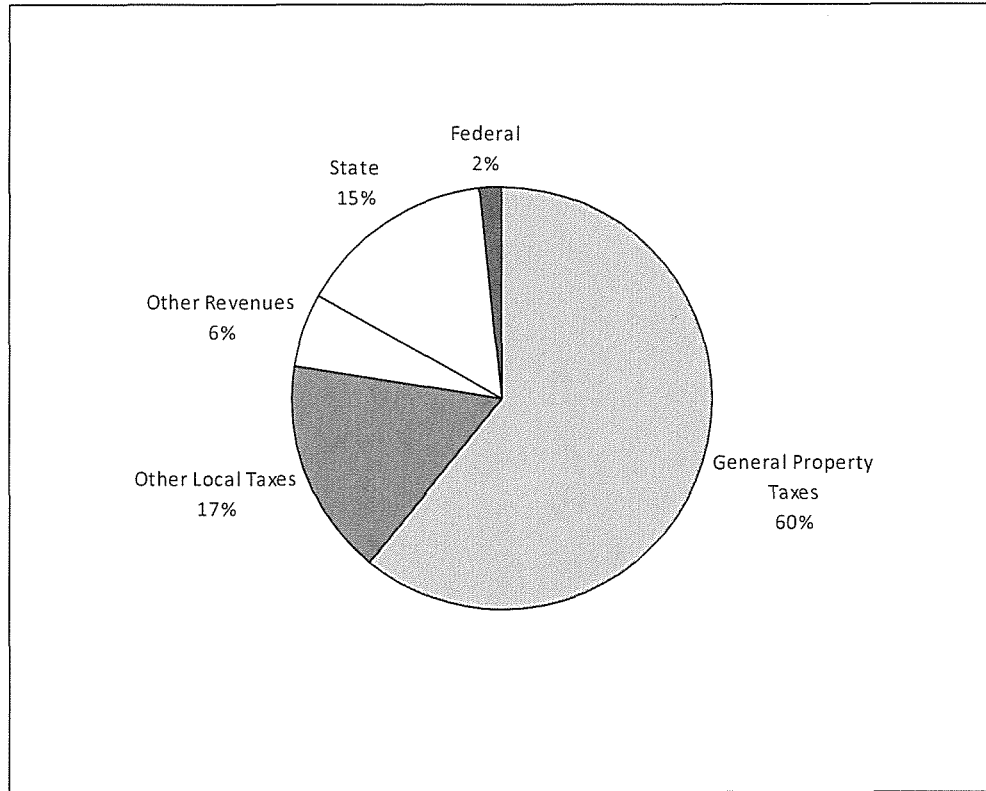
Total Revenues

The Fiscal Year 2013-2014 total revenues are shown below. Major sources include property tax, sales tax, utility tax and funds from the Commonwealth of Virginia. Overall, this budget represents a 3.9% increase over FY2012-2013 adopted budget.

**Augusta County
Fiscal Year 2013-2014
General Fund**

General Property Taxes	\$ 48,341,500	60.8%
Other Local Taxes	\$ 13,420,000	16.7%
Permits, Priv. Fees, Reg. Licenses	\$ 518,600	0.7%
Fines & Forfeitures	\$ 240,000	0.3%
Use of Money and Property	\$ 525,100	0.7%
Charges for Services	\$ 2,245,400	2.8%
Miscellaneous	\$ 5,000	0.0%
Recovered Costs	\$ 158,420	0.2%
State	\$ 12,028,480	15.1%
Federal	\$ 1,414,020	1.8%
Non-Revenue Receipts	\$ 560,000	0.7%
Fund Balance	\$ 184,600	0.2%
Total	\$ 79,456,520	100%

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Real Estate

Real Estate taxes are projected to increase by 1%, and constitute 42% of the County's General Fund revenues for FY2013-2014. The overall value of real property in the County (excluding public service corporations) totaled \$6.7 billion as of January 1, 2012. This budget is based on a real estate tax of \$0.51 per \$100 of assessed value, a increase of 3 cents over FY2013.

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 2012, the assessed value of personal property for vehicles in the County totaled \$450 million. The Fiscal Year 2013 estimate of this revenue is based on a flat value 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 remain steady 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, 2012, the assessed value of business personal property in the County totaled \$129 million. The Fiscal Year 2013 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 remain steady in the current fiscal year. Machinery and tools tax is also expected to remain flat, with a value of \$171 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 2% in FY2013-2014 which is an increase of \$100,000 compared to the budget for FY2013-2012. 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 2013-2014 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 2013-2014 budget reflects estimated collections of \$2,240,000 which accounts for approximately 3% of local revenues.

State Revenues

Approximately 15.5% 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 \$7.3 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 FY2012-2013.
- **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 \$470,560 or 0.6% of revenue from general fund sources. This category remains flat compared to FY2012-2013.
- **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 FY2013-2014 due to the General Assembly approving a 3% increase in pay for constitutional offices beginning August 1, 2013.

Federal Revenues – Federal revenues will provide \$1.4 million or 1.8% of the \$77.6 million FY2013-2014 general fund operating budget. This represents a 300% increase over FY2012-2013 original budget. This is mainly due to the receipt of a Homeland Security Grant (SAFER) for funding twenty-one fire fighter positions.

School Funds

State Revenues – State revenues will provide \$51.2 million or 55% of the \$93.7 million Fiscal Year 2013-2014 School operating budget. These revenues are divided into three categories:

- **Sales Tax** – Includes revenue from one and one eighth (1 1/8) cent of the State sales tax returned to localities, designated for public school education. This component of State sales tax is distributed on the basis of a locality’s school age population. The Fiscal Year 2013-2014 estimated amount of sales tax revenues is \$10.9 million which represents a 1.4% increase over FY2013-2014.
- **Basic Aid** – These are distributed upon an “equalized” formula that 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. Augusta County’s Composite Index is 36.27 percent. The State provides the remaining 63.73 percent of the estimated SOQ costs. For each SOQ item, the State has established a per pupil cost for each locality based upon the school district’s cost experience and the State’s established staffing for the specific initiative. State revenue from this item is established by multiplying the number of students in average daily membership by the per pupil amount, then by the composite index.
- **State Categorical Funds** – This funding stream is offered as an offset to specific services provided by the local school district. Funds are provided in direct relation to the cost and level of services provided.

Federal Revenues – Federal revenues will provide \$4.7 million or 5.1% of the \$93.7 million FY2013-2014 School operating budget. This represents a 35% decrease over FY2012-2013. This is mainly due stimulus funds which will not be received in FY2013-2014

Revenue line items have been adjusted for potential impacts of Federal Sequestration. Federal Land Use, Infant & Toddler Connection, Title III and Title II Part-A have been reduced. It is projected that Title VIB-Special Education and Title I grants will be affected in the next budget year if sequestration is continued.

County Appropriation – Includes local tax funds for regular school operation, including the local share required to meet the State Standards of Quality. Additional local funds are appropriated for school debt service in the Debt Service Fund. Local revenues will provide \$36.2 million for school operations and \$7.3 million for debt service expenditures.

Food Services – The food service program is funded by fees charged for meals eaten in the schools’ cafeterias and from State and Federal sources. Revenues are based upon projected meal participation and include a \$0.10 per meal price increase which is required to remain in line with the Federal Government guidelines for pricing. Cafeteria revenues are projected at \$4.7 million, which is a 1.6% increase over FY2012-2013 budget.

Other Funds

Fire Revolving Loan Fund – This fund represents the funding from Virginia Department of Fire Programs Aid to Localities Entitlement program. The budget is \$203,000 which is a 9% increase from FY2012-2013. This fund does not expire, and accordingly carries a fund balance from year to year. In accordance with policy, the fund balance is used to provide no-interest loans to volunteer fire departments, with a lien held on purchased apparatus. Loan payments from the volunteer fire departments are posted as revenue in the Fire Revolving Loan Fund.

Drug Enforcement Fund – This fund reflects asset seizures related to drug arrests and is budgeted at \$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.

Economic Development Authority (EDA) Fund – Once named the Industrial Development Authority, 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 \$74,000 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 \$1.2 million which is a 73% increase from FY2012-2013. The increase is due to the addition of three rescue agencies that are staffed by County personnel. The general fund will benefit from additional revenue recovery funds of \$396,000 in FY2013-2014 to assist in offsetting costs of career staff at the rescue agencies. This funding has been set aside in the 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 one quarter of revenue that is remaining 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 2012-2013 revised budget totals \$32.1 million in general fund expenditures, excluding transfers. This represents an increase of 3.6% or \$1,184,057 compared to adopted FY2012-2013 budget. The chart below outlines the major expenditure categories:

Adopted budget	\$	30,925,528
Increases:		
SAFER Grant Expenditures		782,095
SAFER supplemental expenditures		127,420
Employee Compensation		269,500
Miscellaneous adjustments		3,042
Revised Budget	\$	32,107,585

General Government

Employee Compensation: Reminder – The FY2012-2013 adopted budget includes a 5.7% pay increase to offset the required payment to Virginia Retirement System mandated by the General Assembly effective July 1, 2012 for all permanent full-time employees.

Employee Compensation – The Board of Supervisors authorized a one-time salary adjustment for County employees in August 2012. This adjustment was funded by the FY2012 general fund balance. Full time employees received \$1,000 and permanent part-time employees received \$500, for a total of \$269,500.

Public Safety

SAFER Grant – The County received a Homeland Security Grant to assist with immediate manpower to help offset the current economical impact regarding volunteer staffing shortages. The Staffing for Adequate Fire and Emergency Response (SAFER) Grant allowed the County to hire twenty-one full time fire-fighters in September 2012. The personnel cost of the positions is funded through the grant, with total revenues in FY2012-2013 of \$693,600. Local funds of \$127,420 were appropriated to pay for additional costs associated with the new positions, including wearing apparel and fire fighting equipment.

Miscellaneous

Miscellaneous 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 \$3,042 in the revised budget.

Total Expenditures

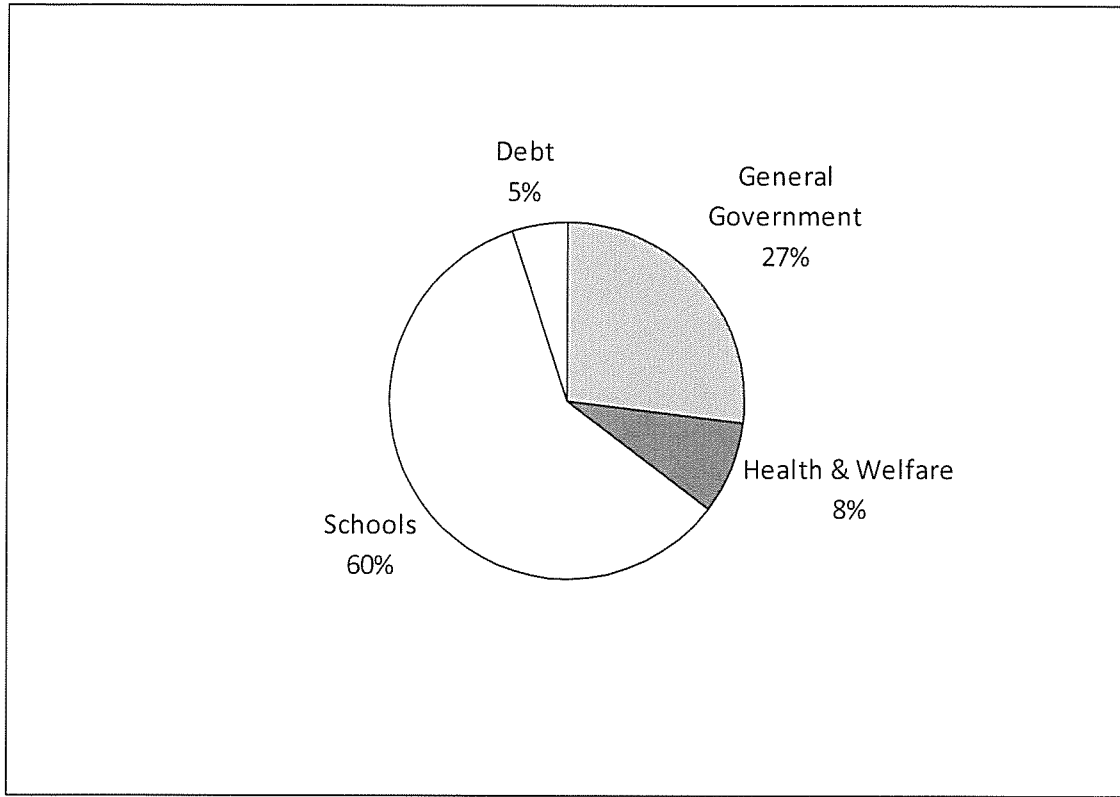
Fiscal Year 2013-2014 budget totals \$170.9 million, including \$101.8 million for School and School Related expenditures and \$69.1 million for all other operations. This represents an increase of 5.6% compared to adopted FY2012-2013 budget. The chart below outlines the major expenditure categories:

Augusta County
Fiscal Year 2013-2014
Adopted Expenditures- All Funds

General Government	\$ 32,825,891	19.2%
Fire Revolving Loan	\$ 405,000	0.2%
Drug Enforcement	\$ 98,785	0.1%
Industrial Development	\$ 74,000	0.1%
Revenue Recovery	\$ 655,215	0.4%
Social Services	\$ 11,123,750	6.5%
Comprehensive Services	\$ 3,300,000	1.9%
County Capital Improvement	\$ 11,913,654	7.0%
School Operating	\$ 93,716,983	54.8%
School Cafeteria	\$ 4,667,034	2.7%
School Capital Improvement	\$ 0	0.0%
Debt Fund	\$ 8,704,461	5.1%
School Head Start	\$ 2,123,035	1.2%
Governor's School	\$ 1,320,409	0.8%
Transfers	\$ 0	0%
Total	\$ 170,928,217	100%

The \$32.8 million for General Government Operations does not include the County's \$36 million transfer to Schools. The above table reflects an \$8 million decrease for all school fund operations, which is primarily due to the completion of Wilson Elementary School renovations.

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General Government

Employee Compensation – The FY2013-2014 adopted budget includes an average 4% 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 procurement. The adopted budget includes a 16.7% increase in health insurance rates. The County continued to pay 99% of single coverage premiums, 78% of Spouse, and 74% for family coverage. The Consortium is in the process of procuring health insurance rates for the 2014 calendar year. The projection above is a worst case scenario.

New Positions – The FY2013-2014 budget includes a new full-time School Resource Officer and a Budget Analyst position for the Fire & Rescue Department.

Overall Government Spending – The County Administration maintains a spending freeze on discretionary items during FY2013-2014 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 decreased 6% or \$241,000. This increase is mainly due to the contractor for the Reassessment for real property winding down in FY2014. Retirements of Assistant County Administrator and County Attorney’s Paralegal position allowed for savings within those offices. The Registrar’s office showed a decrease due to cyclical expenditures for the Presidential election held in FY13.

Judicial Administration

The Judicial Administration as a whole had no significant change.

Public Safety

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 4% or \$176,000 due to the addition of a Budget Analyst position, and increase in part-time staffing. The Volunteer F&R budget increased by 3% or \$52,000 due to additional funds being allocated by the Board to Volunteer F&R Training, Member Pay for Participation, and Fire/EMS Equipment. The remaining increase is due to the first full year of the SAFER Grant. Increase of 64% or \$473,000 in the Revenue Recovery Fund are due to the addition of Career ambulance at three County owned fire departments.

Sheriff – The Sheriff's budget shows an increase in budget from FY13 to FY14 due in part to the addition of one full-time School Resource Officer.

Public Works

Public Works, as a whole, had no significant change.

Cultural & Community Development

Cultural budget as a whole decreased by 2% or \$60,000, while Community Development budget as a whole increased by 1% or \$49,000. Changes are reflective, in part, of an addition in costs in Economic Development for cost of a full-time position being transferred to the department and a corresponding vacancy not being filled in Parks & Recreation Department.

Health and Public Assistance

Overall budget for Social Services increased by 7% or \$680,000. Administrative increases are related to state funding for salary increases and applicable benefit changes. Increases in Public Assistance are related to foster care and adoption payments. Comprehensive Services Act reflects a decrease of 6% or \$200,000 as the number of cases and costs fluctuate each year.

Debt Service

The total Debt Service budget totals \$8.7 million, which reflects a decrease of 1% or \$53,000 over the prior fiscal year total. The County issued debt for a Village Sewer Project and road construction and retired debt on two school issues in FY13. Debt service payments for new project will begin in FY14.

Schools

The combined County contribution to the Augusta County Public Schools totals \$36.2 million. This represents an increase of 5% compared to the prior year. The increase, however, was needed to keep school expenditures level. The School Board considered the following in balancing their budget: Attrition and turnover of staff savings, reduction in health insurance benefits provided for part-time employees, elimination of two administrative positions and other reductions to program and operating expenditures. The budget did contain the beginning of a pay scale restructure which averages 4% in salary increases, estimated increases in health insurance costs and additional support for regional programs.

Capital Projects

The Fiscal Year 2013-2014 budget includes funding in the amount of \$11,913,654 for capital projects. Capital projects consist of several categories: infrastructure, depreciation accounts and current projects. Infrastructure accounts are designated by district and used upon Board approval for district specific projects. Budgeted items include Board approvals known at the time of budget preparation and appropriation. Depreciation accounts are savings for repair and replacement of equipment and buildings currently in use. These accounts are typically funded through year end fund balances. Current projects may be funded through prior appropriations or debt service.

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

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, Drug Enforcement 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 resolution. Funds are appropriated at the department level through the Board of Supervisors' passage of an appropriation resolution. 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, goals and objectives
- 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
- 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, Drug Enforcement, 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
Fire Revolving Loan	General Fund	Public Safety
Drug Enforcement	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. FY2013-2014 Adopted Budget
2. FY2012-2013 Revised Budget
3. FY2012-2013 Original Budget

COUNTY OF AUGUSTA

ADOPTED BUDGET

2013-2014

<u>FUND</u>	<u>BALANCE 7/1/2013</u>	<u>REVENUE</u>	<u>TRANSFERS IN</u>	<u>TOTAL AVAILABLE</u>	<u>EXPENDITURES</u>	<u>TRANSFERS OUT</u>	<u>BALANCE 6/30/2014</u>
GENERAL OPERATING FUND	6,036,200	78,896,520	560,000	85,492,720	32,825,891	46,815,229	5,851,600
FIRE REVOLVING LOAN FUND	1,770,718	359,150	-	2,129,868	405,000	-	1,724,868
DRUG ENFORCEMENT FUND	115,524	11,000	-	126,524	98,785	-	27,739
ECONOMIC DEVELOPMENT FUND	-	74,000	-	74,000	74,000	-	-
REVENUE RECOVERY FUND	308,895	1,100,550	160,000	1,569,445	655,215	560,000	354,230
VIRGINIA PUBLIC ASSISTANCE	4,300	10,215,816	907,934	11,128,050	11,123,750	-	4,300
CSA	-	2,157,000	1,143,000	3,300,000	3,300,000	-	-
SCHOOL OPERATING FUND-GROWTH COUNTY CAPITAL ACCT-REOCCURRING	3,000	57,558,934	34,861,628 1,296,421	93,719,983	93,716,983	-	3,000
SCHOOL CAFETERIA FUND	1,404,249	4,667,034	-	6,071,283	4,667,034	-	1,404,249
SCHOOL CAPITAL IMPROVEMENT	560,325	13,081	-	573,406	-	-	573,406
DEBT FUND	-	35,261	8,669,200	8,704,461	8,704,461	-	-
HEAD START FUND	(16)	2,123,035	-	2,123,019	2,123,035	-	(16)
GOVERNOR'S SCHOOL FUND	192,361	1,290,409	-	1,482,770	1,320,409	-	162,361
COUNTY CAPITAL IMPROVEMENT	31,937,944	7,292,265	1,170,919	40,401,128	11,913,654	1,393,873	27,093,601
TOTALS	42,333,500	165,794,055	48,769,102	256,896,657	170,928,217	48,769,102	37,199,338

37,199,338

COUNTY OF AUGUSTA

REVISED BUDGET

2012-2013

FUND	BALANCE 7/1/2012	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2013
GENERAL OPERATING FUND	7,311,547	77,448,960	166,500	84,927,007	32,107,535	46,783,272	6,036,200
FIRE REVOLVING LOAN FUND	1,669,263	506,455	-	2,175,718	405,000	-	1,770,718
DRUG ENFORCEMENT FUND	203,674	15,200	-	218,874	103,350	-	115,524
ECONOMIC DEVELOPMENT FUND	-	74,000	-	74,000	74,000	-	-
REVENUE RECOVERY FUND	220,840	670,600	160,000	1,051,440	578,545	164,000	308,895
VIRGINIA PUBLIC ASSISTANCE	4,300	9,659,426	891,596	10,555,322	10,551,022	-	4,300
CSA	-	2,109,750	1,090,250	3,200,000	3,200,000	-	-
SCHOOL OPERATING FUND-GROWTH COUNTY CAPITAL ACCT-REOCCURRING COUNTY CAPITAL ACCT-NON REOCCURRING**	3,000	59,667,275	32,989,395 1,296,421 -	93,956,091	93,953,091	-	3,000
SCHOOL CAFETERIA FUND	1,404,249	4,595,496	-	5,999,745	4,595,496	-	1,404,249
SCHOOL CAPITAL IMPROVEMENT	7,314,860	21,200	830,000	8,166,060	7,605,735	-	560,325
SCHOOL DEBT FUND	-	-	8,314,817	8,314,817	8,314,817	-	-
HEAD START FUND	(16)	2,310,747	-	2,310,731	2,310,747	-	(16)
GOVERNOR'S SCHOOL FUND	207,361	1,254,892	-	1,462,253	1,269,892	-	192,361
COUNTY CAPITAL IMPROVEMENT	30,396,900	11,413,004	3,091,355	44,901,259	11,080,253	1,883,062	31,937,944
TOTALS	48,735,978	169,747,005	48,830,334	267,313,317	176,149,483	48,830,334	42,333,500

**Note: Additional School Funding for FY2013

COUNTY CAPITAL ACCT-NON REOCCURRING (moved to Sch Cap. Improvement Fund) 580,000

42,333,500

COUNTY OF AUGUSTA

ORIGINAL BUDGET

2012-2013

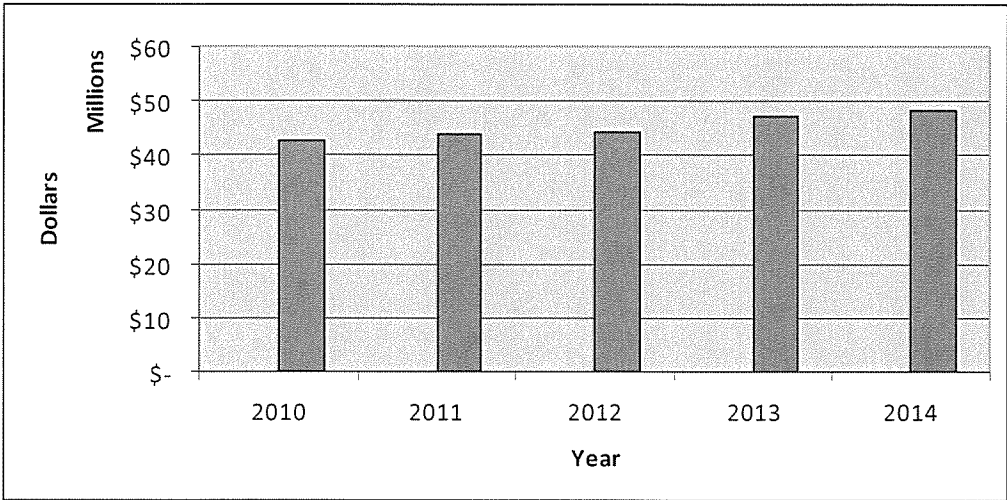
<u>FUND</u>	<u>BALANCE 7/1/2012</u>	<u>REVENUE</u>	<u>TRANSFERS IN</u>	<u>TOTAL AVAILABLE</u>	<u>EXPENDITURES</u>	<u>TRANSFERS OUT</u>	<u>BALANCE 6/30/2013</u>
GENERAL OPERATING FUND	6,500,000	74,635,970	164,000	81,299,970	30,925,528	44,282,442	6,092,000
FIRE REVOLVING LOAN FUND	1,682,894	357,800	-	2,040,694	505,000	-	1,535,694
DRUG ENFORCEMENT FUND	167,886	11,200	-	179,086	95,620	-	83,466
ECONOMIC DEVELOPMENT FUND	-	74,000	-	74,000	74,000	-	-
REVENUE RECOVERY FUND	221,271	567,500	160,000	948,771	578,300	164,000	206,471
VIRGINIA PUBLIC ASSISTANCE	4,300	9,552,426	891,596	10,448,322	10,444,022	-	4,300
CSA	-	2,295,000	1,205,000	3,500,000	3,500,000	-	-
SCHOOL OPERATING FUND-GROWTH COUNTY CAPITAL ACCT-REOCCURRING COUNTY CAPITAL ACCT-NON REOCCURRING	3,000	56,221,407	32,989,395 1,296,421 580,000	91,090,223	91,087,223	-	3,000
SCHOOL CAFETERIA FUND	1,388,062	4,713,225	-	6,101,287	4,713,225	-	1,388,062
SCHOOL CAPITAL IMPROVEMENT	7,276,434	21,231	-	7,297,665	6,728,561	-	569,104
SCHOOL DEBT FUND	-	337,500	8,757,460	9,094,960	9,094,960	-	-
HEAD START FUND	(16)	2,218,306	-	2,218,290	2,218,306	-	(16)
GOVERNOR'S SCHOOL FUND	133,579	1,234,289	-	1,367,868	1,264,289	-	103,579
COUNTY CAPITAL IMPROVEMENT	29,394,838	-	564,726	29,959,564	564,726	2,162,156	27,232,682
TOTALS	46,772,248	152,239,854	46,608,598	245,620,700	161,793,760	46,608,598	37,218,342
							<u>37,218,342</u>

Revenue Analysis

General Fund

There are many factors used to assess and monitor the financial condition of a government, such as financial rations, 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 \$42.5 million in fiscal year ending 2010 to an estimated \$48.3 million budgeted for fiscal year 2013-2014. The personal property tax rate for vehicles increased by \$.25 in FY13 and the real estate tax rate increased by \$.03 in FY14; both contributing to the growth in property tax revenues.

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Local Revenue

The Fiscal Year 2013-2014 General Fund revenue budget is estimated at \$79.5 million of which, local revenues total \$65.5 million; state and federal revenues along with non-reserve receipts total \$14 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	2011-2012 Actual Revenue	2012-2013 Revised Budget	2013-2014 Adopted Budget
Real Estate Tax	\$ 32,903,000	\$ 34,174,000	\$ 35,319,000
% of Total Tax	54%	53%	54%
Personal Property Tax	10,856,000	12,468,000	12,468,000
% of Total Tax	18%	19%	19%
Local Sales Tax	4,525,000	4,600,000	4,700,000
% of Total Tax	7%	7%	7%
Business License Tax	3,242,000	3,200,000	3,200,000
% of Total Tax	5%	5%	5%
Other Local Revenues	9,786,000	9,872,000	9,768,000
% of Total Local	16%	16%	15%
Total Local Revenues	\$ 61,312,000	\$ 64,314,000	\$ 65,455,000
% of Total Local	100%	100%	100%

The explanations that follow provide a brief description of each major local revenue source in the Fiscal Year 2013-2014 budget.

A. Real Estate

The County's rate to tax homes, land and mobile homes is \$0.51 per \$100 of assessed value. This represents a \$0.03 increase from the previous fiscal year. Real estate taxes are estimated to constitute 54% 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 \$399 million in 2009 to \$450 million budget for 2014, which represents a 12.3% 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
2013-estimated	\$ 450,099,000	2013-estimated	\$ 128,849,000
2012	\$ 450,099,000	2012	\$ 128,849,000
2011	\$ 434,587,980	2011	\$ 121,893,010
2010	\$ 419,933,650	2010	\$ 123,635,270
2009	\$ 398,946,140	2009	\$ 120,919,750

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% sales tax collected, 1% represents the local share and 4% is retained by the Commonwealth. Local sales tax is estimated to account for approximately 7% of local revenues in Fiscal Year 2013-2014.

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 2013-2014 budget reflects estimated collections of \$2,240,000 which accounts for approximately 3.4% 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 2013-2014 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 2013-2014 revenues for selected sources.

<u>Description</u>	<u>Estimated Revenue</u>
Permits, Fees and License	\$ 518,600
Fines & Forfeitures	240,000
Use of Money and Property	525,100
Recovered Costs	158,420
Charges for Services	2,245,400
Miscellaneous	5,000
Total	3,692,520

State and Federal Revenues

The Fiscal year 2013-2014 budget includes State and Federal revenues in the amount of \$14 million which accounts for 18% of total General Fund revenues. State and Federal revenues are divided into three major categories:

<u>Revenue Category</u>	<u>2013-2014 Actual</u>	<u>2012-2013 Revised</u>	<u>2013-2014 Adopted</u>
State: Non-categorical Aid	\$ 7,231,000	\$ 7,383,000	\$ 7,346,000
State: Other Categorical Aid	4,588,000	4,616,000	4,682,000
Federal Aid	474,000	1,136,000	1,414,000
Total	\$ 12,293,000	\$ 13,135,000	\$ 13,442,000

School Funds

For Fiscal Year 2013-2014, the School Fund will receive \$1.6 million from local sources, \$36.2 million from the County, \$51.2 million from the Commonwealth of Virginia and \$4.7 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 2013-2014, the Commonwealth will provide SOQ funding totaling 63.73% and the County must provide 36.27%. State SOQ funding includes the following sources:

SOQ Programs	Level of State Funding
Basic Aid	\$ 26,864,744
Sales Tax	\$ 10,900,000
Textbooks	\$ 436,556
Vocational Education	\$ 1,332,594
Gifted Education	\$ 300,487
Special Education	\$ 1,064,769
Prevention, Intervention & Remediation	\$ 614,039
VRS Retirement	\$ 2,645,592
Social Security	\$ 1,587,355
Group Life	\$ 97,985
Other	\$ 5,317,261
Total State SOQ Funding	\$ 51,161,382

Cafeteria Sales

Meals are provided at all County schools. The Cafeteria Fund is self-supporting with Fiscal Year 2013-2014 revenues estimated at \$4,7 million. This represents a 1.6% 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, etc.

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>2011</u>	<u>2012</u>
General obligation bonds	\$ 64,932,384	\$ 65,729,609
Premium on bond issue	1,825,287	2,673,095
Compensated absences	1,434,064	1,471,925
Total	\$ 68,191,735	\$ 69,874,629

Debt Service to Maturity as of June 30, 2012:

Year Ending June 30,	General Obligation Bonds	
	Principal	Interest
2013	\$ 5,739,880	\$ 2,655,576
2014	5,828,591	2,473,873
2015	5,241,505	2,214,702
2016	5,293,675	1,969,331
2017	4,421,880	1,742,365
2018-2022	19,624,964	5,918,063
2023-2027	16,201,794	2,300,419
2028-2032	2,887,320	368,323
2033	490,000	11,147
Total	\$ 65,729,609	\$ 19,653,797

Fiscal Year Changes

A VPSA refunding was done in May 2012, which allowed for a decrease of \$103,323 in principal payments due in FY13. The 2012-2013 revised budget was adjusted for this reduction.

Interest reimbursement was adjusted downward by \$14,681 due to the impact of Federal sequestration on the Schools 2011 Qualified School Construction Bond debt issue.

The County issued bonds through the Virginia Resources Authority for the Greenville Sewer Project and Rt. 636 Projects. Estimated debt service payments were included in the 2013-2014 budget for the new debt issues.

Future General Obligation Debt

In Fiscal Year 2014, there are no plans to issue debt. However, 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 Annual Fiscal Plan

2014

Augusta County Fiscal Year 2013-2014 Total Revenues- All Funds

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>General Operating Fund:</u>					
General Property Taxes	\$44,299,432	\$45,269,000	\$47,196,500	\$48,341,500	7%
Other Local Taxes	13,337,531	13,300,000	13,320,000	13,420,000	1%
Permits, Priv. Fees-Reg. Licenses	511,912	543,600	537,500	518,600	-5%
Fines & Forfeitures	209,036	232,500	265,000	240,000	3%
Use of Money & Property	615,815	612,100	533,100	525,100	-14%
Charges for Service	2,177,545	2,226,500	2,255,200	2,245,400	1%
Miscellaneous	9,690	5,000	8,000	5,000	0%
Recovered Costs	150,350	165,920	197,985	158,420	-5%
Revenue from the Commonwealth	11,819,298	11,920,120	11,999,945	12,028,480	1%
Revenue from the Federal Government	473,803	361,230	1,135,730	1,414,020	291%
Non-Revenue Receipts	161,020	164,000	166,500	560,000	241%
Subtotal-General Operating Fund	\$73,765,432	\$74,799,970	\$77,615,460	\$79,456,520	6%
<u>Other:</u>					
Fire Revolving Loan Fund	\$370,869	\$357,800	\$506,455	359,150	0%
Drug Enforcement Fund	28,529	11,200	15,200	11,000	2%
Economic Development Fund	87,421	74,000	74,000	74,000	0%
Revenue Recovery Fund	740,371	727,500	830,600	1,260,550	73%
Virginia Public Assistance Fund	10,127,293	10,444,022	10,551,022	11,123,750	7%
Comprehensive Services Act Fund	3,389,976	3,500,000	3,200,000	3,300,000	-6%
School Operating Fund	90,772,717	91,087,223	93,953,091	93,716,983	3%
School Cafeteria Fund	4,501,715	4,713,225	4,595,496	4,667,034	-1%
School Capital Improvement Fund	7,614,718	21,231	851,200	13,081	-38%
Debt Fund	8,543,213	9,094,960	8,314,817	8,704,461	-1%
Head Start Fund	2,125,103	2,218,306	2,310,747	2,123,035	-4%
Governor's School Fund	1,193,389	1,234,289	1,254,892	1,290,410	5%
County Capital Improvement Fund	6,945,906	564,726	14,504,359	8,463,184	100%
Total Revenues	\$210,206,652	\$197,946,226	\$218,577,339	\$214,563,158	8%

Augusta County Annual Fiscal Plan

2014

Augusta County Fiscal Year 2013-2014 Total Expenditures- All Funds

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>General Operating Fund:</u>					
General Government Administration	\$3,531,266	\$4,034,162	\$4,193,030	\$3,792,525	-6%
Judicial Administration	1,686,398	1,789,680	1,809,415	1,809,320	1%
Public Safety	14,312,468	15,461,131	16,600,050	17,153,574	11%
Public Works	3,219,088	3,449,220	3,370,690	3,446,360	0%
Health & Public Assistance	737,906	779,300	767,600	789,240	1%
Recreation & Library	2,671,877	2,770,795	2,731,865	2,710,110	2%
Community Development	1,382,296	1,489,129	1,522,779	1,538,499	3%
Non-departmental & Contingencies	47,877,475	45,431,583	47,895,378	48,401,492	7%
Subtotal-General Operating Fund	\$75,418,594	\$75,207,970	\$78,890,807	\$79,641,120	6%
<u>Other:</u>					
Fire Revolving Loan Fund	\$0	\$505,000	\$405,000	\$405,000	-20%
Drug Enforcement Fund	155,405	95,620	103,350	98,785	3%
Economic Development Fund	87,421	74,000	74,000	74,000	0%
Revenue Recovery Fund	680,903	742,300	742,545	1,215,215	64%
Virginia Public Assistance Fund	10,127,295	10,444,022	10,551,022	11,123,750	7%
Comprehensive Services Act Fund	3,389,975	3,500,000	3,200,000	3,300,000	-6%
School Operating Fund	90,596,493	91,087,223	93,953,091	93,716,983	3%
School Cafeteria Fund	4,485,528	4,713,225	4,595,496	4,667,034	-1%
School Capital Improvement Fund	7,721,208	6,728,561	7,605,735	0	-100%
Debt Fund	8,543,213	9,094,960	8,314,817	8,704,461	-1%
Head Start Fund	2,125,103	2,218,306	2,310,745	2,123,035	-4%
Governor's School Fund	1,185,056	1,264,289	1,269,892	1,320,409	4%
County Capital Improvement Fund	7,214,818	2,726,882	12,963,315	13,307,527	388%
Total Expenditures	\$211,731,012	\$208,402,358	\$224,979,815	\$219,697,319	6%

**Augusta County
Fiscal Year 2013-2014
General Operating Fund**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
General Property Taxes	\$44,299,432	\$45,269,000	\$47,196,500	\$48,341,500	7%
Other Local Taxes	13,337,531	13,300,000	13,320,000	13,420,000	1%
Permits, Priv. Fees-Reg. Licenses	511,912	543,600	537,500	518,600	-5%
Fines & Forfeitures	209,036	232,500	265,000	240,000	3%
Use of Money & Property	615,815	612,100	533,100	525,100	-14%
Charges for Service	2,177,545	2,226,500	2,255,200	2,245,400	1%
Miscellaneous	9,690	5,000	8,000	5,000	0%
Recovered Costs	150,350	165,920	197,985	158,420	-5%
Revenue from the Commonwealth	11,819,298	11,920,120	11,999,945	12,028,480	1%
Revenue from the Federal Government	473,803	361,230	1,135,730	1,414,020	291%
Non-Revenue Receipts	161,020	164,000	166,500	560,000	241%
Total Revenues	\$73,765,432	\$74,799,970	\$77,615,460	\$79,456,520	6%
<u>Expenditures:</u>					
General Government Administration	\$3,377,403	\$3,881,715	\$4,193,030	\$3,792,525	-2%
Judicial Administration	1,686,398	1,789,650	1,809,415	1,809,320	1%
Public Safety	14,312,468	15,461,131	16,600,050	17,153,574	11%
Public Works	3,219,088	3,449,220	3,370,690	3,446,360	-0%
Health & Public Assistance	737,906	779,300	767,600	789,240	1%
Recreation & Library	2,671,877	2,770,795	2,731,865	2,710,110	-2%
Community Development	1,382,296	1,489,129	1,522,779	1,538,499	3%
Non-departmental & Contingencies	47,877,475	45,431,583	47,895,378	48,401,492	7%
Total Expenditures	\$75,418,594	\$75,207,970	\$78,890,807	\$79,641,120	6%

**Augusta County
Fiscal Year 2013-2014
Fire Revolving Loan Fund**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
Loan Repayments	\$182,412	\$172,000	\$303,455	\$156,150	-9%
State Funds	188,457	185,800	203,000	203,000	9%
Total Revenues	\$370,869	\$357,800	\$506,455	\$359,150	0%
<u>Expenditures:</u>					
Disbursement of Loans	\$0	\$400,000	\$300,000	\$300,000	-25%
Gear Purchases	0	105,000	105,000	105,000	0%
Total Expenditures	\$0	\$505,000	\$405,000	\$405,000	-20%

**Augusta County
Fiscal Year 2013-2014
Drug Enforcement Fund**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
Use of Money & Property	\$1,446	\$1,200	\$1,200	\$1,000	-17%
Asset Forfeitures	27,083	10,000	14,000	10,000	0%
Total Revenues	\$28,529	\$11,200	\$ 15,200	\$11,000	2%
<u>Expenditures:</u>					
Operations	\$155,405	\$95,620	\$103,350	\$98,785	3%
Total Expenditures	\$155,405	\$95,620	\$103,350	\$98,785	3%

**Augusta County
Fiscal Year 2013-2014
Economic Development Fund**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
Local Funds	\$87,421	\$74,000	\$74,000	\$74,000	0%
Total Revenues	\$87,421	\$74,000	\$74,000	\$74,000	0%
<u>Expenditures:</u>					
Capital Contributions	\$87,421	\$74,000	\$74,000	\$74,000	0%
Total Expenditures	\$87,421	\$74,000	\$74,000	\$74,000	0%

**Augusta County
Fiscal Year 2013-2014
Revenue Recovery Fund**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
Use of Money & Property	\$505	\$500	\$600	\$550	10%
Miscellaneous Revenue	579,866	567,000	670,000	1,100,000	94%
Non-Revenue Receipts	160,000	160,000	160,000	160,000	0%
Total Revenues	\$740,371	\$727,500	\$830,600	\$1,260,550	73%
<u>Expenditures:</u>					
Volunteer Contributions	\$402,802	\$367,800	\$402,545	\$449,265	22%
Service Fees	35,086	32,177	42,000	68,750	114%
Contingencies	119,183	175,000	134,000	137,200	-22%
Transfers to Other Funds	123,832	164,000	164,000	560,000	241%
Total Expenditures	\$680,903	\$742,300	\$742,545	\$1,215,215	64%

**Augusta County
Fiscal Year 2013-2014
Virginia Public Assistance**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
State & Federal Funds	\$9,381,191	\$9,552,426	\$9,659,426	\$10,215,816	7%
Non-Revenue Receipts	746,102	891,596	891,596	907,934	2%
Total Revenues	\$10,127,293	\$10,444,022	\$10,511,022	\$11,123,750	7%
<u>Expenditures:</u>					
Administration	\$7098,087	\$7,422,022	\$7,422,022	\$7,689,750	4%
Public Assistance	2,828,012	2,737,000	2,924,000	3,199,000	17%
Family Resource Center	201,196	285,000	205,000	235,000	-18%
Total Expenditures	\$10,127,295	\$10,444,022	\$10,551,022	\$11,123,750	7%

**Augusta County
Fiscal Year 2013-2014
Comprehensive Services Act**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
State Funds	\$2,225,750	\$2,295,000	\$2,109,750	\$2,157,000	-6%
Transfers from Other Funds	1,164,226	1,205,000	1,090,250	1,143,000	-5%
Total Revenues	\$3,389,976	\$3,500,000	\$3,200,000	\$3,300,000	-6%
<u>Expenditures:</u>					
Comprehensive Services Act	\$3,389,975	\$3,500,000	\$3,200,000	\$3,300,000	-6%
Total Expenditures	\$3,389,975	\$3,500,000	\$3,200,000	\$3,300,000	-6%

**Augusta County
Fiscal Year 2013-2014
School Operating Fund**

	FY2011 – 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Revenues:					
From Local Funds	\$1,618,301	\$1,579,086	\$1,671,183	\$1,605,895	2%
From State Funds	51,058,441	49,798,115	50,719,560	51,219,581	3%
From Federal Funds	6,230,159	4,844,206	7,276,532	4,733,368	-1%
Non-Revenue Receipts	31,865,816	34,865,816*	34,285,816	36,158,049	5%
Total Revenues	\$90,772,717	\$91,087,223	\$93,953,091	\$93,716,983	3%
*Note: Initial transfer included \$580,000, which was moved to Capital in the revised budget					
Expenditures:					
Classroom Instruction	\$58,225,200	\$59,244,998	\$61,039,847	\$61,691,547	4%
Guidance Services	2,288,745	2,414,016	2,503,202	2,544,325	5%
School Social Worker Services	401,085	413,141	452,022	460,030	11%
Homebound Instruction	65,321	48,500	48,500	38,500	-21%
Improvement of Instruction	1,474,883	1,530,581	1,658,067	1,598,845	4%
Media Services	1,722,895	1,806,566	1,870,620	1,818,488	1%
Technology Services	2,691,087	2,420,556	2,217,949	2,234,374	-8%
Office of the Principal	5,622,131	5,775,920	5,977,487	5,768,428	-0%
Board Services	175,074	169,142	182,888	187,226	11%
Executive Admin. Services	505,554	493,896	538,051	509,230	3%
Personnel Services	264,498	272,777	281,278	284,369	4%
Fiscal Services	428,025	443,412	460,624	469,642	6%
Data Processing Services	341,543	368,985	490,282	490,258	33%
Health Services	873,544	898,463	905,098	896,331	-0%
Psychological Services	290,608	304,514	388,023	391,825	29%
Speech/Audiology Services	6,744	9,336	9,230	9,230	-1%
Garage Management	329,725	337,016	352,933	345,552	3%
Vehicle Operation Service	4,599,529	4,354,798	4,374,709	4,031,676	-7%
Vehicle Maintenance Service	846,945	824,878	836,226	845,186	2%
Operations Management	304,237	316,659	327,655	331,629	5%
Building Service	8,436,635	8,205,781	8,295,897	8,324,266	1%
Grounds Service	264,321	50,200	51,800	52,150	4%
Equipment Service	244,897	191,472	490,006	203,378	6%
Vehicle Service	193,267	191,616	200,697	190,498	-1%
Total Expenditures	\$90,596,493	\$91,087,223	\$93,953,091	\$93,716,983	3%

**Augusta County
Fiscal Year 2013-2014
School Cafeteria Fund**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
From Local Funds	\$2,265,155	\$2,413,176	\$2,216,122	\$2,261,160	-6%
From State Funds	76,551	83,874	83,874	83,874	0%
From Federal Fund	2,160,009	2,216,175	2,295,500	2,322,000	5%
Total Revenues	\$4,501,715	\$4,713,225	\$4,595,496	\$4,667,034	-1%
<u>Expenditures:</u>					
School Food Services	\$4,485,528	\$4,713,225	\$4,595,496	\$4,667,034	-1%
Total Expenditures	\$4,485,528	\$4,713,225	\$4,595,496	\$4,667,034	-1%

**Augusta County
Fiscal Year 2013-2014
School Capital Improvement Fund**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
Use of Money & Property	\$13,556	\$8,500	\$8,500	\$0	-100%
Miscellaneous Revenue	34,468	12,731	12,700	13,081	3%
Non-Revenue Receipts	7,566,694	0	830,000	0	-100%
Total Revenues	\$7,614,718	\$21,231	\$851,200	\$13,081	-38%
<u>Expenditures:</u>					
Capital Replacements	\$0	\$0	\$495,000	\$0	0%
Transportation Capital	0	0	85,000	0	0%
Wilson Elementary School Addition	7,461,770	6,728,561	6,760,918	0	-100%
Elementary School Projects	14,359	0	2,800	0	0%
High School Projects	245,079	0	5,517	0	0%
Central Office Relocation	0	0	256,500	0	0%
Total Expenditures	\$7,721,208	\$6,728,561	\$7,605,735	\$0	-100%

Augusta County Annual Fiscal Plan

2014

Augusta County Fiscal Year 2013-2014

Debt Fund

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Revenues:					
Charges for Services	\$0	\$0	\$0	\$35,261	100%
Non-Revenue Receipts	8,543,213	9,094,960	8,314,817	8,669,200	-1%
Total Revenues	\$8,543,213	\$9,094,960	\$8,314,817	\$8,704,461	-1%
Expenditures:					
Debt Service	\$8,543,213	\$9,094,960	\$8,314,817	\$8,704,461	-1%
Total Expenditures	\$8,543,213	\$9,094,960	\$8,314,817	\$8,704,461	-1%

**Augusta County
Fiscal Year 2013-2014
Head Start Fund**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
From Federal Funds	\$2,125,103	\$2,218,306	\$2,310,747	\$2,123,035	-4%
Total Revenues	\$2,125,103	\$2,218,306	\$2,310,747	\$2,123,035	-4%
<u>Expenditures:</u>					
Class Room Instruction	\$1,188,986	\$1,307,740	\$1,399,793	\$1,263,503	-3%
Social Worker Services	349,005	354,212	293,236	277,632	-22%
Improvement of Instruction	110,444	114,246	114,703	120,270	-5%
Fiscal Services	209,357	207,999	218,570	215,129	-3%
Attendance Services	0	2,000	44,371	43,657	-26%
Health Services	147,157	141,828	74,475	63,189	**
Vehicle Operation Service	59,155	60,474	61,654	62,095	3%
Building Service	24,387	24,492	24,865	27,509	12%
Non-Capital	4,700	0	0	0	0%
Transportation Services	31,912	5,315	34,299	3,485	-34%
Total Expenditures	\$2,125,103	\$2,218,306	\$2,310,745	\$2,123,035	-4%

**Merged with attendance services to calculate percentage.

**Augusta County
Fiscal Year 2013-2014
Governor's School Fund**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
From Local Funds	\$127,231	\$132,000	\$132,000	\$132,000	0%
Miscellaneous Revenue	11,593	10,000	10,000	10,000	0%
Recovered Costs	546,998	562,098	582,701	618,885	10%
From State Funds	508,018	530,191	504,191	529,525	0%
Total Revenues	\$1,193,389	\$1,234,289	\$1,254,892	\$1,290,410	5%
<u>Expenditures:</u>					
Class Room Instruction	\$1,008,947	\$1,074,769	\$1,074,442	\$1,123,163	5%
Improvement/Instruction	122,297	130,469	135,265	136,660	5%
Computer Technician	27,461	27,851	28,985	29,386	6%
Operations Management	26,350	31,200	31,200	31,200	0%
Total Expenditures	\$1,185,056	\$1,264,289	\$1,269,892	\$1,320,409	4%

**Augusta County
Fiscal Year 2013-2014
County Capital Improvement Fund**

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
<u>Revenues:</u>					
From Local Funds	\$25,170	\$0	\$20,530	\$25,935	100%
Revenue from Use of Money and Property	1,700	0	4,000	2,500	100%
Miscellaneous Revenue	43,447	0	21,000	0	100%
Recovered Costs	75,993	0	94,060	16,800	100%
From State Funds	924,052	0	3,262,000	5,148,500	100%
From Federal Funds	370,942	0	1,328,800	600,000	100%
Non-Revenue Receipts	5,504,602	564,726	9,773,969	2,669,449	100%
Total Revenues	\$6,945,906	\$564,726	\$14,504,359	\$8,463,184	100%
<u>Expenditures:</u>					
Capital Outlays	\$5,943,841	\$564,726	\$11,080,253	\$11,913,654	201%
Transfers to Other Funds	1,270,977	2,162,156	1,883,062	1,393,873	-36%
Total Expenditures	\$7,214,818	\$2,726,882	\$12,963,315	\$13,307,527	388%

Augusta County
Fiscal Year 2013-2014
Departmental Budgets by Function
General Government Administration

Department	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Board of Supervisors	\$ 153,683	\$ 155,447	\$ 145,205	\$ 148,045	-5%
County Administrator	607,646	545,590	560,065	536,155	-2%
Personnel	169,471	177,890	182,140	181,520	2%
County Attorney	227,362	236,155	249,510	203,095	-14%
Commissioner of Revenue	767,287	769,830	804,990	804,165	4%
Reassessment	0	408,000	463,800	180,100	-55%
Board of Equalization	0	0	0	4,500	100%
Treasurer	543,690	525,460	533,225	530,925	1%
Finance	323,821	359,635	356,020	362,550	1%
Information Technology	474,956	612,345	616,250	620,830	1%
Board of Elections	263,170	243,810	281,825	220,640	-10%
Total General Government	\$3,531,266	\$4,034,162	\$4,193,030	\$3,792,525	-6%

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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$110,249	\$ 104,587	\$ 94,195	\$97,035	-7%
Operating	43,434	50,860	51,010	51,010	0%
Total	\$ 153,683	\$ 155,447	\$ 145,205	\$ 148,045	-5%

***Change in personnel figures per Supervisor Pattie's request to transfer his compensation to North River infrastructure account.

Service and Performance Measures:

Item	FY2012 – 2013 Planned
Regular BOS Meetings	23
BOS Staff Briefings	11
BOS Work Sessions	4
Special Meetings (Fire/Rescue, etc.)	2
Joint Meetings (School Board, ACSA Board, etc.)	2

Accomplishments:

- Established Career Agency at Preston Yancey Fire Department
- Developed Fire & Rescue 5-year Strategic Plan. (Received SAFER Grant for 21 career staffing positions per Fire Chief’s Strategic Plan)
- Proceeded with Courthouse renovation and expansion study
- Wingate Appraisal Services – Reassessment contract awarded
- Zoning Ordinance Amendments:

Village Mixed Use District

Height Limitation in Multi-Family Residential

- Approved Building Inspection/Community Development Consolidation
- Approved Parks & Recreation matching grants:

Stuarts Draft Diamond Club	\$ 2,951
Fort Defiance High School	\$ 14,483
Riverheads Elementary Rec. Field	\$ 1,000
Crimora Community Center	\$ 2,500

- Approved the purchase of an ambulance for New Hope Fire Department
- Approved Mary Baldwin College of Health Sciences
- Approved the establishment of Project Grows at Berry Farm
- Approved Metropolitan Planning Organization
- Approved Fire Suppression replacement system for Government Center
- Approved Property Committee recommendations

Sold 1.12 acres to Juvenile Detention Center

Sold 0.17 acre parcel to adjacent property owner

- Approved Memorial Plaque at Courthouse
- Approved Route 636 PPTA Project
- Approved New Hope Community Center improvements (roof)
- Approved Weyers Cave drainage improvements

Contact Information: Rita Austin, Executive Secretary

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

Strategic Goals and Objectives:

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

Budget Summary:

Item	FY2011 – 2012 Expenditure	FY2012-2013 Adopted	FY2013-2014 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$502,065	\$445,905	\$455,655	\$ 429,410	-4%
Operating	105,581	99,685	104,410	106,745	7%
Total	\$607,646	\$ 545,590	\$ 560,065	\$536,155	-2%

***Revision in personnel due to changes in duties of the Environmental Programs Manager. The position shares responsibilities with the Assistant to the County Administrator position.

Service and Performance Measures:

Item	FY2012-2013 Planned
BOS Projects (Infrastructure, etc.)	10
BOS Meeting Agenda and Minutes	23
BOS Staff Briefings	11
BOS Work Sessions	4
Special Meetings (Fire/Rescue, etc.)	2
Joint Meetings (School Board, ACSA Board, etc.)	2
Recycling Committee Events	4

***BOS projects are projects being managed by County Administrator Staff only. This does not reflect projects by other departments. Projects: Mt. Sidney Compactor Site, Sherando Compactor Site, Crimora Community Center, Scholastic Way, Social Services Lighting Project, School Administration Move, Court House Renovations, Sheriff's Office Drainage, Administration Building HVAC, and Replacement of Maintenance Building Roof.

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
- Emergency Services, Co- Director
- Shenandoah Valley Social Services Board
- Middle River WWTP Committee
- 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:

- Board and Commissions recognition dinner
- Board 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

Contact Information:

Patrick Coffield, 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

Personnel

Mission:

The Personnel 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; administrator a comprehensive Personnel 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 Personnel Office serves general government, social services, regional jail, and the constitutional employees. Serving approximately 675 full and part-time personnel, the function of the Personnel 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 Personnel 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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$154,213	\$ 160,420	\$ 163,970	\$164,050	2%
Operating	15,258	17,470	18,170	17,470	0%
Total	\$ 169,471	\$ 177,890	\$ 182,140	\$181,520	2%

***Change in personnel figures are driven largely by increase in health insurance costs.

Service and Performance Measures:

	FY2012-2013 Planned	FY2013-2014 Expected
New Recruits	74	53
% of Turnover	10%	7%
Employee Training Offered	4	6
# of Direct Deposits	619	634
% of Employees on Direct Deposit	91%	93%

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

Accomplishments:

- Direct deposit stubs and W-2 information are online through the E-stub program on the Bright Payroll system; allowing savings in Office Supplies budget.
- Completed County Fitness Room and DSS Fitness Room with the Wellness Dollars offered through Southern Health.
- 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.

Contact Information:

Faith Souder, Personnel Director
Amber May, Personnel Technician

Location: Augusta County Government Center
Personnel 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
- To provide legal services for the Director of Economic Development in the pursuit of the County's economic development goals
- Continue to assist the Department of Community Development with the update of the County's Zoning and Subdivision Ordinances
- Continue to assist the Department of Community Development with Zoning and Subdivision Code enforcement
- 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 class on state guidelines for records management, if feasible
- Become a member of the Bankruptcy Court Bar to better assist the County Treasurer in Bankruptcy matters

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$184,843	\$191,845	\$205,200	\$177,835	-7%
Operating	42,519	44,310	44,310	25,260	-43%
Total	\$227,362	\$ 236,155	\$ 249,510	\$ 203,095	-14%

***Change in personnel figures includes retirement of paralegal. Recommendation includes less contract services (i.e. use of contingency if needed).

Service and Performance Measures (per list of accomplishments):

Item	FY2012 – 2013 Planned
Court cases	5+
Ordinance updates	4+
Deeds	3+

Accomplishments:

- Assisted in the transfer of Preston L. Yancey Fire Station to Augusta County Fire/Rescue.
- Continued to defend the Hershey appeal of its real estate assessment.
- Completed the defense of *Jabelle, LLC. v. Augusta County*. The Circuit Court Judge upheld the decision of the BZA not to grant a variance in this case.
- Completed defense of *Weisman v. Augusta County*. This case involved a challenge to the 2009 reassessment based on the sales history of properties made after January 1, 2009. The Circuit Court upheld the 2009 assessment.
- Obtained an Injunction in the case of *Augusta County v. Sarandi*. This case involved the operation of an alternative sewage treatment system without proper permits.
- Filed a motion for show cause summons in *County of Augusta v. Pirkey*. The Defendants appeared to ignore a Circuit Court injunction from keeping disabled vehicles on their property.
- Participated in review process for several major subdivisions, including review of deeds of dedication, stormwater legal agreements and property owners' association documents.
- Assisted the Department of Community Development and the Augusta County Service Authority in securing drainage and utility easements in Weyers Cave. Condemnation was necessary to secure one of the easements. The Circuit Court approved the County's assessment of the easement establishing the fair market value of the easement. All that is now pending in this case is for the Circuit Court to order the distribution of the funds used to purchase the easement.
- Continued to assist in the development of the Greenville Sewer System.
- 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 filed with the Circuit Court to insure that no other person or entity has ownership interest in the property.
- Drafted the County's Public-Private Transportation Act procurement policy. The policy is currently being used to secure the construction of the rerouted State Route 636.
- Drafted deeds and closed on transactions in obtaining necessary rights-of-way for State Route 636.
- Drafted easement documents for Scholastic Way project.
- Acted as lead counsel in an effort to option and, in the future, lease certain property at the regional landfill for the construction of a wind energy system. Sustained wind at the landfill has not been as great as had been expected. So, in the future, the option holder may propose a wind/solar energy system for the leased site.
- Assisted with the preparation of several invitations to bid and requests for proposals issued by County for various goods and services.
- Drafted various ordinances including those concerning staggered terms for the Board of Supervisors, barking dogs, panhandlers, and zoning provisions for alternative energy systems.
- 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.
- Compiled notebooks of all County owned properties to assist Property Committee in making a determination of surplus properties owned by the County.
- Drafted deed and closed transaction on sale of surplus property at Summerdean to Staunton Machine Works.
- Drafted deed and represented County at closing on sale of additional land to Shenandoah Valley Juvenile Detention Center.
- Continued to serve on the publications committee of the Local Government Attorneys Association of Virginia.
- Continued to serve on the Local Government Outreach Stakeholder Group for the Department of Environmental Quality established to draft model zoning ordinances for renewable energy systems. Model ordinances were drafted for both wind and solar energy systems. Work was completed on December 18, 2012.
- Was elected Treasurer of the Augusta County Bar Association.

Contact Information:

Patrick J. Morgan, County Attorney
Carol Satterwhite, Secretary

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County Attorney's Office
18 Government Center Lane
P.O. Box 590
Verona, VA 24482

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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

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$681,636	\$674,210	\$707,855	\$708,140	5%
Operating	85,561	95,620	97,135	96,025	0%
Total	\$767,287	\$769,830	\$804,990	\$804,165	4%

***Board reinstated part-time Business Auditor position mid-year.

Service and Performance Measures:

Item	2012 Actual	Item	2012 Actual
Licenses issued	4,923	Land Use applications processed	5,974
Vehicles assessed	112,400	Land Use parcels rolled back	91
New vehicles added	23,888	Real Estate parcels assessed	39,516
Old vehicles removed	19,907	Mapping changes worked	139
Returns processed through mail	4,126	Parcel transfers	2,146
Returns i-filed electronically	1,238	Assessment due to new construction	1,104
State estimated taxes filed	960	Tax \$\$ assessed through audits	\$171,515
Tax relief applications processed	697		
Veterans applications approved	98		

Accomplishments:

• 2012 Real Estate Assessed Tax	\$32,076,800
• 2012 Personal Property Assessed Tax	\$13,518,600
• 2012 Machinery & Tool Assessed Tax	\$ 3,217,600
• 2012 Mobile Home Assessed Tax	\$ 189,600
• 2012 Bank Franchise Tax	\$ 214,900
• 2012 Business License Tax	\$ 3,079,200
• 2012 Meals Tax	\$ 2,274,000
• 2012 Lodging Tax	\$ 439,300
• 2012 Utility License Tax	\$ 154,700
• 2012 Utility Tax	\$ 1,956,700
• 2012 Land Use Revalidation Fees	\$ 47,600
• 2012 Land Use Rollback Tax	\$ 91,800
• 2012 Mobile Home Titling Tax	\$ 107,000
• 2012 Public Service	<u>\$ 1,452,500</u>
• Revenue Generated	<u>\$58,820,300</u>

Contact Information:

Jean Shrewsbury, Commissioner of the Revenue

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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

Department Overview:

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.

Budget Summary:

Reassessment:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$0	\$408,000	\$463,800	\$180,100	-55%

Board of Equalization:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$0	\$0	\$0	\$4,500	100%

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

Treasurer

Mission:

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

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

Department Overview:

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

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 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 vendor. This has been in practice for several years.

Augusta County Annual Fiscal Plan

2014

- Use the BAI Collections module to organize and target delinquent collections. It will keep the history of all collection actions and notes on any particular account. This is at no cost to locality.

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$ 472,259	\$ 451,860	\$459,925	\$456,300	1%
Operating	71,431	73,600	73,300	74,625	1%
Total	\$ 543,690	\$525,460	\$533,225	\$ 530,925	1%

***Change in personnel figures are driven largely by increase in health insurance costs.

Service and Performance Measures:

Item	FY2012 – 2013 Planned
Real Estate Tax Bills Mailed	76960
Personal Property Tax Bills Mailed	56539
Delinquent Notices Mailed	12821
Delinquent Accounts	96
DMV Stops Issued	1
Bank Liens Issued	150
Dog Tags Issued	4818

Accomplishments:

- Maintained office accreditation from Treasurer’s Association of Virginia again this year.
- Implemented the use of credit cards at counter, on back of bills and accept by phone
- Have not filled 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 \$156,003.07. This amount is through December 2011. 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 continue to share information and as we do so we are able to find 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.
- Currently we scan our mail and remittance to post to the customer’s account. The numbers are up so we feel this service has paid for itself, resulting in faster processing to all customer accounts. Locality funds are deposited daily which lends itself to a higher return of interest earned on these funds.

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
- Prepare fiscal analysis on GASB Standards 67/68 (Presentation of VRS unfunded liability on financial statements)
- Update presentation of Schedule of Expenditures of Federal Awards
- Finance Rt. 636 Relocated road project
- Procure Mill Place road extension

Augusta County Annual Fiscal Plan

2014

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$ 309,767	\$343,920	\$ 340,305	\$346,785	1%
Operating	14,054	15,715	15,715	15,765	0%
Total	\$323,821	\$359,635	\$356,020	\$362,550	1%

***Change in personnel figures are driven largely by increase in health insurance costs.

Service and Performance Measures:

Item	FY2011 – 2012 Actual	FY2012-2013 Expected
Purchase Orders	295	300
Special Projects	5	5
Number of AP Transactions	6,990	7,500
Number of ACH Transactions	1,275	1,250
Number of Checks Printed	30,028	30,000
Journal Entries	251	250
Solicitations issued	10	15
eVA Orders	178	180
GFOA Certificate (Financial)	1	1

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

Accomplishments:

- Hired intern to complete special projects including GFOA Budget Certificate set-up
- Obtained VGFOA Certificate (Accounting Specialist)
- Updated major numbers on balance sheet accounts within Bright
- Successfully transitioned department to include Assistant County Administrator assignments (including leases, IT, ECC)
- Accommodated for Bright programming changes in AP module
- Updated financial policy and procedures manual
- Created fraud policy and updated financial policy
- Expanded Board of Supervisors budget documentation for Revenues
- Assisted with implementation of Greenville Sewer Project financing, payment plan and grant program
- Set up Chief Magistrate locality billing program
- Assisted with Revenue Recovery Medicare revalidation

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
- Implement .net for commissioner of revenue
- Upgrade/Replace Camera Security System
- Upgrade/Replace Firewall
- Continuing progressing with DRP
- Policies
- Documentation
- Cross-Training
- Virtualization
- Purchase and Install New AS 400

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$312,291	\$ 393,345	\$400,820	\$ 410,080	4%
Operating	162,665	219,000	215,430	210,750	-4%
Total	\$ 474,956	\$ 612,345	\$ 616,250	\$620,830	1%

***Change in personnel figures are driven largely by increase in health insurance costs.

Service and Performance Measures:

Item	FY2012-2013 Planned
Equipment Supported	700
Users Supported	350

Accomplishments:

- Fire Suppression System
- New Backup System
- Improved Support for Fire Rescue
- Produce Tactical Maps for Sheriff's Office
- Census Digital Submission
- Removing customization on AS 400
- Eliminated monthly printed reports
- QR code for Smartphones
- Driver's License Readers
- Remit Plus Upgrade
- Rectrac Upgrade
- Bright Server Installation
- Barracuda Installation
- Reassessment Office
- PCI Compliance

Contact Information:

Jackie Zetwick, Director of Information Technology

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

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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 application to verify accuracy and eligibility to register; this would include 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 is programmed, tested and sealed, and absentee voting is mailed or preformed in the office, among many other election preparation responsibilities. This office also receives the candidate filing forms and campaign finance reports for all 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
- Transition to the use of Electronic Pollbooks at all voting precincts for elections in 2013
- 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	FY2011 – 2012 Expenditure	FY2012-2013 Adopted	FY2013-2014 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$133,585	\$153,785	\$154,730	\$148,945	-3%
Operating	129,585	90,025	127,095	71,695	-20%
Total	\$263,170	\$243,810	\$281,825	\$220,640	-10%

***Decrease due to less expense in a non-Presidential election year.

Service and Performance Measures:

Item	FY2012-2013 Planned	FY2012-2013 Actual	FY-2013 FY2014 Estimated
Registered Voters	44,069	45,838	46,755
Elections Held	2	2	2
Polling Places	25	25	25
Officers of Election	269	265	131

Accomplishments:

- Produced and held a Republican Presidential Primary Election in March with minimal to no issues
- Produced and held a Republican Primary Election in June with minimal to no issues
- Obtained Electronic Pollbooks for all voting precincts to be used in 2013
- Produced and held a General and Special Election in November with minimal to no issues
- Produced and held a Craigsville Town Council Election in November with minimal to no issues
- Submitted notices to other States regarding voter registration in Virginia
- Processed 6,189 Virginia Voter Registration Applications; deleted 33 felons, 486 deceased and 4 mentally incapacitated voters

Contact Information:

Brandi D. Lilly, General Registrar
 Connie I. Massey, 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

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

**Augusta County
Fiscal Year 2013-2014
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	\$82,849	\$93,340	\$97,975	\$97,990	5%
General District Court	3,952	5,600	6,100	5,700	2%
Magistrate	2,716	3,975	3,975	3,855	3%
Clerk of the Circuit Court	707,224	755,225	763,840	763,330	1%
Commonwealth Attorney	889,657	931,510	937,525	938,445	1%
Total Judicial Administration	\$1,686,398	\$1,789,680	\$1,809,415	\$1,809,320	1%

Circuit Court

Department Overview:

The Circuit Court is the trial court with the broadest powers in Virginia. The Circuit Court handles all civil cases with claims of more than \$25,000. It shares authority with the general district courts to hear matters involving disputes between \$4,500 and \$25,000. The Circuit Court has the authority to hear serious criminal cases, called felonies.

The Circuit Court also handles family matters, including divorce. In addition, the Circuit Court hears cases appealed from the General District Court and from the Juvenile and Domestic Relations District Court. There is a Circuit Court in each city and county in Virginia.

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$ 73,405	\$77,590	\$82,225	\$82,240	6%
Operating	9,444	15,750	15,750	15,750	0%
Total	\$82,849	\$93,340	\$97,975	\$97,990	5%

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	FY2011 – 2012 Expenditure	FY2012-2013 Adopted	FY2013-2014 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$3,952	\$5,600	\$6,100	\$5,700	2%

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. Thirteen 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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$2,716	\$3,975	\$3,975	\$3,855	3%

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 \$1,000,000.00.

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	FY2011 – 2012 Expenditure	FY2012-2013 Adopted	FY2013-2014 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$623,090	\$652,925	\$661,845	\$658,230	1%
Operating	84,134	102,300	101,995	105,100	3%
Total	\$707,224	\$755,225	\$763,840	\$763,330	1%

***Operating includes a State Library Grant (\$25,000) and Technology Trust Fund (\$45,000) which are two 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.

Service and Performance Measures:

Item	FY2013 – 2014 Planned
Criminal Cases Commenced	1,200
Civil Cases Commenced	800
Wills/Estates Initiated	600
Judgments (originals)	2,200
Deeds Recorded	12,500
Financing Statements (original)	60
Marriage Licenses	350
Notaries Qualified	175
Game Licenses	40
Concealed Handgun Permits	1,500
Passports	450
Restitution Checks Written	50
Juries Impaneled	25

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

Judges

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

Hours

8:30 AM - 5:00 PM

- * Chief Judge
- ~ Presiding Judge

Phone

540/245-5321

Fax: 540/245-5318

Address P. O. Box 689

Augusta County Courthouse

1 East Johnson Street

Staunton, VA 24402-0689

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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$720,397	\$767,465	\$773,615	\$770,825	0%
Operating	169,260	164,045	163,910	167,620	2%
Total	\$889,657	\$931,510	\$937,525	\$938,445	1%

***Requested additional secretary position for records management and funding for replacement of records management system. Records management system could be capital expenditure.

Service and Performance Measures:

Item	Actual
Felony Defendants (CY2011)	315
Sentencing Events (FY2012)	198

***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 2013-2014
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	\$ 5,126,391	\$5,302,105	\$5,514,135	\$5,496,765	4%
Emergency Communication Center	1,466,632	1,550,185	1,540,940	1,565,780	1%
Fire Department	3,687,165	4,191,235	4,162,655	4,367,205	4%
Emergency Services- Volunteer	1,642,579	2,015,941	1,901,366	2,067,338	3%
Fire & EMS Training	247,749	283,820	277,505	274,875	-3%
SAFER	0	0	782,095	1,054,765	100%
Juvenile & Domestic Relations Court	39,099	14,435	14,435	17,920	24%
Court Services	2,444	2,800	3,120	2,850	2%
Juvenile & Probation	1,356,000	1,343,720	1,645,704	1,568,006	17%
Building Inspection*	403,617	387,865	384,175	362,665	-6%
Animal Control	340,792	369,025	373,920	375,405	2%
Total Public Safety	\$14,312,468	\$15,461,131	\$16,600,050	\$17,153,574	11%

*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 2012 the Division wrote 2,860 Crime Incident Reports.

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 2011, the Division screened 88,628 court complex visitors, service 1,120 civil papers, completed 188 jail transports and handled 748 inmates.

Civil Process Division

The Civil Process Division consists of Sgt. James "Monty" Sellers and 5 full time deputies. In 2012, The Division served 20,251 pieces of civil process of all types.

Traffic Division

The Sheriff's Office has a small but active Traffic Division. Lt. James Mader has been serving as the Department's Traffic Officer for several years and he is the most active traffic enforcer in the Department. In 2012, Lt. Mader issued 847 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. Lt. A.C. Powers retired in 2012 after 20 years of service. Investigators are on call for all manner of criminal investigations and in 2012 they wrote 249 initial reports and handled 562 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 2012 Lt. Back processed 47 post arrest DNA samples and 683 concealed weapons permit applications and renewals.

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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$4,372,699	\$4,522,690	\$4,675,600	\$4,680,480	3%
Operating	753,692	779,415	838,535	816,285	5%
Total	\$ 5,126,391	\$5,302,105	\$5,514,135	\$5,496,765	4%

***See priority list as attachment to County Administrator's operating budget letter. Revised includes new line item for transfer of custody agreement and required upgrade to computer equipment to satisfy State VCIN requirements.

Service and Performance Measures:

Item	FY2012-2013 Actual	FY2013-2014 Expected
Total Service Calls	38,894	38,922
Civil Process Served	20,042	20,241
Total Crime Incident Reports	3,471	3,460
Criminal Warrants Served	3,434	3,486
Protective Orders Served	1,251	1,276
Traffic Charges	4,489	4,523
DUI Arrests	63	65

Accomplishments:

- 2nd Place in the 2012 Virginia Law Enforcement Challenge
- 2012 Virginia Law Enforcement Challenge- Traffic Safety Officer of the Year Award- Lt. J. Montgomery Sellers

Despite heavy operating, equipment and personnel cuts and a fifth anniversary of no cost of living or merit raises for Deputies, we continue to get the job done and fulfill our mission for the County of Augusta and the citizens we serve.

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, 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 one part-time telecommunicator. 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 194,000 calls yearly. Each person on staff is certified as an Emergency Medical Technician and trained in CPR, Emergency Medical Dispatch instructions, VCIN operations 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, 2013.
- Working to modify the FCC radio licenses to narrow band requirements
- Focus on disaster preparedness and the overall Augusta County Emergency Plan
- Updating the regional All-Hazards Mitigation Plan, Regional Emergency Operational Plan and the Sara Title III plan. Seeking grant funds to supplement the costs.
- 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 IFLAWS 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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$1,056,523	\$1,088,545	\$1,081,230	\$1,098,965	1%
Operating	410,109	461,640	459,710	466,815	1%
Total	\$1,466,632	\$1,550,185	\$1,540,940	\$1,565,780	1%

***Change in personnel figures are driven largely by increase in health insurance costs.

Service and Performance Measures:

	FY2012-2013 Actual
Total calls for service: Fire	9,235
Total calls for service: Rescue	9,712
Total calls for service: Law Enforcement	39,603
Emergency medical dispatch calls	352
Processing incidents	77,113
Processing calls for service (call taking)	39,530
Work performance: time call received until finished	2:57
Total calls for Alarms	1,244

Accomplishments:

- Acquired revenue from Virginia Wireless E-911 Services Board for the amount of \$182,181.00 to support our needs and training for wireless calls & implementation.
- Maintained the Mobile Command Bus and assisted with incidents throughout the year to include National Night Out, search for missing hunter in West Augusta, missing hiker in St. Mary's and the Romney/Ryan Rally.
- Wrote and received a grant award on 10-08-2010 from The Virginia Department of Emergency Management (VDEM) announcing the allocation of the 2010 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 \$1,216,200.00. This is a regional grant with Augusta, Staunton, Waynesboro and Nelson County with funding for a consultant/project management, mobiles, portables, infrastructure radio equipment and software.
- Purchased radios (portable and mobile) for all fire dept, rescue squads and law enforcement in the County.
- 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 Regional Emergency Action Plan and the Regional All-Hazards Plan with Staunton, Waynesboro and Augusta County.
- Worked with Schools and Red Cross on sheltering sites at the schools.

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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$3,335,268	\$3,688,450	\$3,541,450	\$3,765,795	2%
Operating	351,897	502,785	621,205	601,410	20%
Total	\$3,687,165	\$4,191,235	\$4,162,655	\$4,367,205	4%

Volunteer Budget 32020:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$1,642,579	\$2,015,941	\$1,901,366	\$2,067,338	3%

Training Budget 32030:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$152,971	\$162,255	\$160,340	\$158,405	2%
Operating	94,778	121,565	117,165	116,470	-4%
Total	\$247,749	\$283,820	\$277,505	\$274,875	-3%

SAFER Budget 32040:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$0	\$0	\$782,095	\$1,054,765	100%

Proposed Budget Highlights:

- Addition of a Budget Analyst. With the size and amount of money the fire-rescue department is accountable for; a budget analyst is very much needed. This position will also be able to enhance and grow the revenue brought in through the County's revenue recovery program.
- Churchville Fire and Rescue requesting 24/7 personnel for in coverage due to volunteer shortages.
- Part time availability, to have money set aside allowing ACFR the ability to cover volunteer agencies when they have shortages in volunteers during the budget year. Also allowing for growth of current career personnel to cover time, allowing them to maintain or grow training needs.

Service and Performance Measures:

Item	FY2011 – 2012 Actual
Fire Incidents	9018
Rescue Incidents	9687
Calls Turned Over to Next Due Agencies	521
Volunteers	642
Paid Personnel	80
Fire Responses	3304
Motor Vehicle Crash Responses	2916
Training Classes Offered	32
Number of Participants	882
Training Class Participants Man Hours	13723

Accomplishments:

- Deputy Chief's position filled after being frozen for over three years.
- 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 serves two separate localities- the County of Augusta and the City of Staunton. One clerk serves both localities. Currently, Judge Charles Ricketts, III presides Monday thru Friday. 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 other fourth Monday. They 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. They also maintain separate filing systems for each jurisdiction.

The Clerk's Office staff consists of the Clerk, seven full time Deputy Clerks, 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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$39,099	\$14,435	\$14,435	\$17,920	24%

***The budget request has increased from what was approved last fiscal year by 40%, however, I asked for a Salary Supplement for the Clerk's office staff. I am also asking for a new copy machine for the courtroom. Also, the costs of all materials for the Judges, Lexis Nexus products, have increased 20%.

Service and Performance Measures:

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

Accomplishments:

- Extensive Training to all staff members.
- 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

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 overrides of the Detention Assessment Instrument
- Reduce the length of probation supervision for low risk offenders
- Expand the use of two-way video

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$2,444	\$2,800	\$3,120	\$2,850	2%

***Budget consists of telephone expenditure. Chair replacement is included in revised FY2013.

Accomplishments:

- Pre-Dispositional Detention Admissions are down 19.7% from calendar year 2011 to 2012.
- After-Hours Video Intake continues to allow Law Enforcement Officers to spend more time on patrol instead of "baby sitting" kids in custody.
- 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

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 (67%) and locality contributions (33%). The Office served 5,828 citizens in FY12, of which 2,647 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 FY14 is 12.88. Augusta County’s annual contribution for capital expenditures is partially funded through capital improvement savings.

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 FY14 is 38.6%. Augusta County’s annual contribution for capital expenditures is partially funded through capital improvement savings.

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 FY14 the local contributions are for maintenance only. The facility is rented to outside agencies as long as there are open dates for use.

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	1,356,000	1,343,720	1,645,704	1,568,006	17%

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 Ordances (Chapter 5 Augusta County Code)

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$153,611	\$158,025	\$162,585	\$164,905	4%
Operating	187,181	211,000	211,335	210,500	0%
Total	\$340,792	\$369,025	\$373,920	\$375,405	2%

***Shenandoah Valley Animal Service Center is the primary line item in operating expenditures (\$182,000). Change in personnel figures are driven largely by increase in health insurance costs.

Service and Performance Measures:

Item	FY2011 – 2012 Actual
Calls Received	2,884
Night Calls Received	468
Animals Received	571
Stray Animals	528
Animals Surrendered	43
Complaints	2073
Special Projects	8
Civil Fines Issued	1327
Inspections	9

Accomplishments:

- Remodeled “Happy Critter Resort” in Lyndhurst, Virginia converting it into a regional “animal services shelter” for stray and unwanted animals.
- Obtained and outfitted a 20’ disaster trailer to use for animal sheltering as part of the Emergency Operation Plan

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 2013-2014
Departmental Budgets by Function
Public Works

Department	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Highway & Roads	\$12,084	\$19,950	\$19,980	\$17,000	-15%
Street Lights	106,511	116,000	120,000	116,000	0%
Sanitation & Waste Removal	1,769,623	1,810,330	1,803,750	1,852,875	2%
Recycling Program	141,872	145,750	148,750	150,750	3%
Maintenance of Buildings & Grounds	1,188,998	1,357,190	1,278,210	1,309,735	-3%
Total Public Works	\$3,219,088	\$3,449,220	\$3,370,690	\$3,446,360	0%

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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$12,084	\$19,950	\$19,980	\$17,000	-15%

***Increase due to equipment purchase requests (corner machine FY13 and replacement sleeve driver FY14)

Street Lights:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$106,511	\$116,000	\$120,000	\$116,000	0%

Sanitation & Waste Removal:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$168,402	\$169,930	\$168,600	\$168,115	-1%
Operating	1,601,221	1,640,400	1,635,150	1,684,760	3%
Total	\$1,769,623	\$1,810,330	\$1,803,750	\$1,852,875	2%

***Increase due to hauling contract and landfill costs.

Recycling:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$141,872	\$145,750	\$148,750	\$150,750	3%

***Increase due to cost of recycling bulbs.

Maintenance:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$414,008	\$430,290	\$438,680	\$431,435	0%
Operating	774,990	926,900	839,530	878,300	-5%
Total	\$1,188,998	\$1,357,190	\$1,278,210	\$1,309,735	-3%

***Fluctuation due to change in utility costs. Includes adjustments for Ladd and billing School Board for utilities at Government Center complex.

Service and Performance Measures:

Item	FY2011 – 2012 Planned	FY2011 - 2012 Actual	FY2012 – 2013 Planned
Number of compactor/recycling sites provided & maintained	10	10	10
Preventive Maintenance Contracts	5	5	5
Buildings Maintained	14	15	16
Fleet Vehicles Maintained	7	7	7
Item	CY2011 – 2012 Planned	CY2011 - 2012 Actual	CY2012 – 2013 Planned
Solid Waste Tonnage	15864	14189	TBD
Recycling Tonnage	1358	1284	TBD
County Recycling Rate	30.8%	TBD	TBD
Solid Waste/Recycling Transportation costs	\$135,575	\$139,989	TBD

***Buildings added: Riverheads FD (2011), Preston L. Yancey FD (2012)

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
- Completed construction of break room in District Court building
- Renovated County 10 Firehouse
- Installed new roof system on Social Services building
- Replaced T12 light fixtures with T8 in Administration and Social Services buildings
- Renovated District Court Judge's office and restroom area
- Replaced electrical controlled screen in Board room
- Replaced carpet, light fixtures and painted USDA and SECD areas in Social Services building
- Renovated and secured IT room in USDA in Social Services building

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 2013-2014
Departmental Budgets by Function
Health & Public Assistance

Department	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Health Department	\$492,720	\$516,300	\$517,600	\$529,240	2%
Tax Relief for the Elderly	245,186	263,000	250,000	260,000	-1%
Total Health & Public Assistance	\$737,906	\$779,300	\$767,600	\$789,240	1%

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

	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$ 1,127,107	\$ 1,209,764	\$ 1,201,078	\$ 1,224,443	1%
Operating	306,594	288,450	288,450	295,800	3%
Total	\$ 1,433,701	\$ 1,498,214	\$ 1,489,528	\$ 1,520,243	2%
County Funding	\$492,720	\$516,300	\$517,600	\$529,240	2%

Service and Performance Measures:

Item	FY2011 – 2012 Actual
Septic Permits Issued	130
Well Permits Issued	88
Food Inspections	305
Tourist Establishment Inspections	31
Rabies Reports	164
Patient Visits	5727

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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$245,186	\$263,000	\$250,000	\$260,000	-1%

***Funding based on historical averages for program

Augusta County
Fiscal Year 2013-2014
Departmental Budgets by Function
Cultural

Department	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Parks & Recreation	\$1,340,773	\$1,400,405	\$1,299,465	\$1,305,625	-7%
Natural Chimneys	155,543	175,175	187,235	197,445	13%
Library	1,073,173	1,089,670	1,135,480	1,101,935	1%
Churchville Branch Library	102,388	105,545	109,685	105,105	0%
Total Health & Public Assistance	\$2,671,877	\$2,770,795	\$2,731,865	\$2,710,110	2%

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. It is not always easy to take time out for recreation. We often lose sight of just how good it is for us to relax and have fun.

Natural Chimneys Park in Mt. Solon, Virginia offers more than simply the splendor of towering limestone formations. Both day visitors and those who choose to stay overnight in the seasonal campground find plenty of space and opportunities for recreation, relaxation and fellowship. County Parks & Recreation staff manage the facility.

Strategic Goals and Objectives:

- Complete installation of WebTrac software for on-line registrations
- Improve WebTrac to accept on-line camping and facility reservations
- Open Natural Chimney's one month earlier
- Continue to evaluation cost/benefit of programs offered to the community
- Improve the quality of the P&R publication
- Continue to improve use of social media
- Continue improvements at Deerfield Park

Budget Summary:

Parks & Recreation:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$869,925	\$931,175	\$828,725	\$828,275	-11%
Operating	470,848	469,230	470,740	477,350	-2%
Total	\$1,340,773	\$1,400,405	\$1,299,465	\$1,305,625	-7%

***Decrease in personnel costs is due to a retirement in FY2012, elimination of Assistant Director position and transfer of position to Tourism (Economic Development).

Natural Chimneys:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$80,567	\$88,385	\$106,065	\$103,295	17%
Operating	74,976	86,790	81,170	94,150	9%
Total	\$155,543	\$175,175	\$187,235	\$197,445	13%

***Change in personnel cost due is in part-time, increase in operating due in part to new filtration system.

Service and Performance Measures:

Item	FY2012 Actual
Programs Offered	697
Enrollees	12,548
Facebook followers	203

Accomplishments:

- Improvements to Natural Chimney's: stage and pool house upgrades, additional camp sites with sewer access
- Completion of water filtration system installation at Natural Chimneys, including training of personnel
- Transition of P&R Director
- Augusta Spring Park complete.

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

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:

- To create a welcoming library environment which encourages frequent use
- To network with Valley Library Connection and other community organizations to improve and promote public library services.
- To explore additional methods of informing the public about the library and its services.
- To provide a library facility within fifteen minutes driving distance from most county residents.
- To use technology to enhance patron services and improve staff productivity.

Budget Summary:

Library:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$729,989	\$747,055	\$757,735	\$753,840	1%
Operating	343,184	342,615	377,745	348,095	2%
Total	\$1,073,173	\$1,089,670	\$1,135,480	\$1,101,935	1%

***Increase in revised operating budget is due to addition of insurance expenditure to library budget in order to increase State Aid reimbursement in future and expenditure for e-rate funds received mid-year (\$26,476). Requests in FY14 for full-time custodian, increase at Middlebrook Library, local books and capital requests were not recommended.

Churchville Library:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$88,264	\$90,405	\$93,545	\$88,135	-3%
Operating	14,124	15,140	16,140	16,970	12%
Total	\$102,388	\$105,545	\$109,685	\$105,105	0%

***Change in personnel budget is due to a retirement in fiscal year 2013.

Service and Performance Measures:

	FY2011-2012 Actual
Circulation	557,026
Items Added	11,981
Collection Total	185,054
Number of Patrons Registered	21,596
Number of Patron Visits	269,885
Number of Programs	563
Program Attendance	22,365
Uses of Meeting Rooms and Attendance	10,767
Uses of Website	44,758
Reference Questions Asked (Fishersville only)	1,767
Volunteer Hours Donated	7,543

Accomplishments:

- Approve Strategic Plan 2012-2017
- Begin loaning Nooks (a grant funded project from Target)
- Increased technology training programs for public: one-on-one, OverDrive, Gadgets Galore
- Upgraded to Library Solution 4.2. automated system
- Parking and traffic pattern reconfigured at Fishersville
- Upgraded broadband to Ethernet
- Provided technology training at Staunton Senior Center
- Renovated Deerfield Library Station
- Received NACo Award for Title 1 Library Card Program
- Added Early Literacy centers (educational toys) at Deerfield and Middlebrook Library Stations

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 2013-2014
Departmental Budgets by Function
Community Development

Department	FY2012-2013 Actual Expenditures	FY2013-2014 Adopted Budget	FY2013-2014 Amended Budget	FY2014-2015 Adopted Budget	% Growth
Community Development	\$852,356	\$929,345	\$948,540	\$940,415	1%
Tourism	196,887	195,960	195,995	178,995	-9%
Economic Development	180,707	211,259	228,219	273,154	29%
Environmental Management System	60,221	44,905	42,365	38,275	-3%
Extension Office	83,221	94,660	94,660	94,660	0%
County Farm	8,904	13,000	13,000	13,000	0%
Total Community Development	\$1,382,296	\$1,489,129	\$1,522,779	\$1,538,499	3%

Community Development (includes Building Inspections)

Department Overview:

The Augusta County Community Development Department is responsible for reviewing and developing plans that reflect the County's interest in the preservation of the environment, the provision of efficient public facilities and services, the provision of diverse housing opportunities, and the effective utilization of the area's land resources.

In its day to day operations, the Community Development Department:

- Coordinates the implementation of the Comprehensive Plan.
- Drafts Subdivision and Zoning Ordinance Amendments as requested or needed.
- Seeks and administers grants, including Indoor Plumbing, Community Development Block Grant, Rural Development, and Transportation Enhancement and Hazard Elimination grants.
- Coordinates the Traffic Impact Analysis process for development proposals.
- Reviews and makes staff reports on potential rezoning and rezoning applications, comprehensive plan amendments, special use permits, and variances.
- Assists with economic development projects as needed.
- Reviews and makes reports on potential rezonings.
- Reviews designs 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.
- Administers the Zoning, Subdivision, Erosion and Sediment Control, and Stormwater Ordinances and Floodplain Overlay District.
- Reviews major subdivision preliminary plats and final plats in accordance with the Subdivision and Zoning Ordinances.
- Maintains subdivision and erosion and sediment control bonds and letters of credit.
- 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.
- Enforces Zoning, Subdivision, Stormwater, Erosion and Sediment Control Ordinances.
- Reviews major and minor subdivision plats and master plans to assure their compliance with appropriate ordinances.
- Performs zoning inspections prior to issuance of certificates of occupancy.
- 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 applications for Agricultural and Forestal Districts.
- Handles Emergency Watershed Protection (EWP) projects.
- Administers the Revenue Sharing Rural Rustic Road Program.
- Responsible for the enforcement of the Uniform Statewide Building Code

Strategic Goals and Objectives:

- Strive to implement the goals and objectives of our Comprehensive Plan.
- Continue the review and revision of the Comprehensive Plan.
- Participate in the continued revisions to the County's Zoning and Subdivision Ordinances as directed by the Board of Supervisors.
- Provide the best information and documentation we can to the Board of Supervisors, Planning Commission, Board of Zoning Appeals and other Departments on our staff reports for rezoning, special use permits, variance requests, flood plain, site plans, and subdivision master plans.

- Effectively administer the County’s Erosion & Sediment Control, Stormwater, Zoning and Subdivision Ordinances.
- Provide assistance to customers: in identifying and understanding the Zoning Ordinance; providing documented section of the County Code to promote an understanding of specific zoning, weed, trash or junk vehicle violations; with more one-on-one contact when investigating complaints; by offering accurate information, fast and efficient service, and timely inspections; and by offering owners, contractors and design professional’s assistance with their projects to help them to keep in compliance with Codes at the minimal possible cost.
- Seek grant funding for County projects where appropriate and cost effective.
- Comply with the Department of Conservation and Recreation recommendations on our Erosion & Sediment Control and Stormwater Programs.

Budget Summary:

Building Inspections:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$374,709	\$367,965	\$364,930	\$343,015	-7%
Operating	28,908	19,900	19,245	19,650	-1%
Total	\$403,617	\$387,865	\$384,175	\$362,665	-6%

***Change in personnel due to retirements during fiscal year. Change in operating due to consolidating office expenditures with Community Development.

Community Development:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$743,612	\$771,585	\$781,080	\$786,100	2%
Operating	108,744	157,760	167,460	154,315	-2%
Total	\$852,356	\$929,345	\$948,540	\$940,415	1%

*** Change in personnel figures are driven largely by increase in health insurance costs and part-time position funded by DCR grant for Stormwater Management Implementation. Revised budget for operating included equipment purchased under the same grant. Increase in operations due assuming office expenditures with Building Inspections.

Service and Performance Measures:

Item	FY2011 – 2012 Actual
Building permits issued	780
Total permits issued	2445
Inspections	6790

Special Use permits	46
Variances	2
Rezoning requests	14
Zoning certificates issued	199
Administrative permits reviewed	332
Field inspections (zoning)	1486
E&S inspections	1033
E&S control plan review	26
Site plan review	17
Final plat review	19
Flood plain review	20
Minor subdivision plat reviews	210

Accomplishments:

- Developed regulations for the Village Mixed Use Zoning District.
- Drafted Zoning Ordinance Amendments to address concerns of the Board of Supervisors.
- Began work on the review of the Comprehensive Plan.
- Completed seven Drainage Improvement Projects.
- Completed paving of County right-of-way.
- Completed reconstruction of Mill Place Commerce Park BMP #4.
- Received \$25,000 Stormwater Management Implementation grant from DCR.
- Administered Back Creek Flood Study.
- Successfully integrated Building Inspection into the Community Development Department.
- Compiled BMP inventory.
- Assist with construction phase for Mills Creek Dam.

Contact Information:

Timothy K. Fitzgerald, Director of Community Development

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 Community Development Department
 18 Government Center Lane
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 Verona, VA 24482

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Fax: (540) 245-5066

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

Tourism & Economic Development

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, region, 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 amongst 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
- Support Existing Businesses
- Stimulate New Business Activities
- Enhance Labor Resources
- Enhance Physical Infrastructure and Site Readiness

Budget Summary:

Tourism:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$196,887	\$195,960	\$195,995	\$178,995	-9%

*FY 2013 – 2014 budget reflects additional support for the Augusta County Fair, a decrease in support of the Afton TIC and the elimination of support for the Frontier Culture TIC, which was replaced with a kiosk.

Economic Development:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$111,903	\$131,750	\$148,560	\$181,265	37%
Operating	68,804	79,509	79,659	91,889	16%
Total	\$180,707	\$211,259	\$228,219	\$273,154	29%

*FY 2013 – 2014 budget reflects consolidation of tourism initiatives with economic development activities. Increase in wages and associated benefits previous included in P & R expenditures. Increase in Shenandoah Valley

Partnership dues offset by reduction in Tourist Information Center expenditures. Small Business Development Center net contribution reduced from in-kind contribution.

Service and Performance Measures:

	FY2012-2013 Actual	FY2013-2014 Expected	FY2014-2015 Expected
Recruiting Event	2	3	4
Prospect Leads +\$5M	11	15	20
Business License	CY2012- 579	CY2013 - 590	CY2014 - 610
Expansion	0	3	2
New Industries +\$5M	0	3	1

Accomplishments:

- McKee Foods Corporation Expansion
- Daikin-McQuay International Expansion
- Shamrock Dairy
- Contributions to route 636
- Establishment of Health Care Corridor
- Pad Ready Legislation
- Fields of Gold – DHCD Grant
- Launch of Artisans Trail

Contact Information:

Vacant, Director of Economic Development

Location: Augusta County Government Center
 Economic Development Office
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 Verona, VA 24482

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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. 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, ACSA and ACPS 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, ACSA and ACPS 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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$57,780	\$40,855	\$38,315	\$33,975	-17%
Operating	2,441	4,050	4,050	4,300	-6%
Total	\$60,221	\$44,905	\$42,365	\$38,275	-15%

***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.

Service and Performance Measures:

Item	FY2011 – 2012 Planned	FY2011 - 2012 Actual	FY2012 – 2013 Planned
DEQ Reports	14	4	4
Program Audits/Reviews	4	4	2

***DEQ allowed the County to combine ten reports into one for Augusta County Service Authority Wastewater Treatment Facilities.

Accomplishments:

EMS Management – All Facilities

1. As required by Virginia Department of Environmental Quality (DEQ) and the Virginia Environmental Excellence Program (VEEP), 4 annual reports were submitted for review for our 19 E3 Certified facilities. DEQ approved the reports. This past year DEQ allowed the County to submit the 10 WWTP together versus separately. This has saved tremendous time and energy. Reports are included under the tabbed section "DEQ Reports".
2. 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 10 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. A local farmer picks up mixed paper from USDA's office, Social Services and Extension. There is no cost to the County.
5. Compliance audits where conducted for the County Government Center.
6. Parks and Recreation Department collects leaves from the Augusta County Government Center and takes them to the Berry Farm for habitat.
7. Parks and Recreation Department provides citizens with "Go Green" classes and events throughout the year.
8. Compliance audits where completed for the Maintenance Department and Parks and Recreation Shops.

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. Met with several schools (all invited) concerning recycling.

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. Compliance audits were completed for all 10 WWTPS and the ACSA Shop.
7. ACSA continues to look at cutting energy usage and costs. Energy audits and projects are continually completed.

Contact Information:

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

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Environmental Management Department
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Extension Office

Mission:

Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. Building local relationships and collaborative partnerships, we help people put scientific knowledge to work through learning experiences that improve economic, environmental, and social well-being.

Department Overview:

The Augusta County Office of Virginia Cooperative Extension provides the citizens of Augusta County, Staunton and Waynesboro with educational, research-based information from Virginia Tech and Virginia State University. Currently the staff includes 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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$4,994	\$85,560	\$85,560	\$85,560	0%
Operating	8,227	9,100	9,100	9,100	0%
Total	\$83,221	\$94,660	\$94,660	\$94,660	0%

***Recommend flat funding

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

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Verona, VA 24482

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County Farm

Department Overview:

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

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$8,904	\$13,000	\$13,000	\$13,000	0%

Augusta County
Fiscal Year 2013-2014
Departmental Budgets by Function
Non-departmental & Contingencies

Department	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Other Operational Functions	868,317	762,640	704,325	1,077,915	41%
Contributions	306,189	316,012	316,542	351,458	11%
Contingencies	72,058	70,489	91,239	156,890	123%
Transfers to Other Funds	46,630,911	44,282,442	46,783,272	46,815,229	6%
Total Non-departmental & Contingencies	\$47,877,475	\$45,431,583	\$47,895,378	\$48,401,492	7%

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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$868,317	\$762,640	\$704,325	\$1,077,915	41%

***Increase is due to pay increase for employees of 4%

Contributions

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$306,189	\$316,012	\$316,542	\$351,458	11%

***Increase is due to change in formula based contributions for FY14

Contingencies

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$72,058	\$70,489	\$91,239	\$156,890	123%

***Increase is due to unallocated funding from tax increase

Transfers

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$46,630,911	\$44,282,442	\$46,783,272	\$46,815,229	6%

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

**Augusta County
Fiscal Year 2013-2014
All Other Funds**

Funds	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Fire Revolving Loan Fund	\$0	\$505,000	\$405,000	\$405,000	20%
Drug Enforcement Fund	155,405	95,620	103,350	98,785	3%
Economic Development Fund	87,421	74,000	74,000	74,000	0%
Revenue Recovery Fund	680,903	742,300	742,545	1,215,215	64%
Virginia Public Assistance Fund	10,127,295	10,444,022	10,551,022	11,123,750	7%
Comprehensive Services Act Fund	3,389,975	3,500,000	3,200,000	3,300,000	-6%
School Operating Fund	90,581,347	91,087,223	93,953,091	93,716,983	3%
School Cafeteria Fund	4,485,528	4,713,225	4,595,496	4,667,034	1%
School Capital Improvement Fund	7,721,208	6,728,561	7,605,735	0	-100%
Debt Fund	8,855,401	9,094,960	8,314,817	8,704,461	-4%
Head Start Fund	2,125,103	2,218,306	2,310,745	2,123,035	-4%
Governor's School Fund	1,185,056	1,264,289	1,269,892	1,320,409	4%
County Capital Improvement Fund	7,214,818	2,726,882	12,852,315	13,307,527	388%
Total Other Funds	\$136,609,460	\$133,294,388	\$145,978,008	\$140,056,199	5%

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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$0	\$505,000	\$405,000	\$405,000	20%

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

Drug Enforcement 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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Personnel	\$82,674	\$84,910	\$89,140	\$88,785	5%
Operating	72,731	10,710	14,210	10,000	-7%
Total	\$155,405	\$95,620	\$103,350	\$98,785	3%

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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$87,421	\$74,000	\$74,000	\$74,000	0%

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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$680,903	\$742,300	\$742,545	\$1,215,215	64%

***Increase is due to addition of three new career staffed rescue stations.

Virginia Public Assistance Fund

Description:

Shenandoah Valley Social Services administers health and welfare benefits and programs for the Cities of Staunton and Waynesboro and the County of Augusta.

The Services Program provided the following services directly, or via purchase of service: Adult Services, Adult Protective Services, Child Protective Services, Day Care Services, Employment Services, Foster Care and Adoption, Intake, and Volunteer Payee 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 Staunton-Augusta DSS. Assistance is provided for families who adopt children. This program also performs court-ordered custody investigations.
- **Intake Services:** Screening and assessing of families in need to determine solution and appropriate referral.
- **Volunteer Payee Services:** Coordinated volunteer services providing 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.

The Benefits Program provides medical, financial, fuel and food stamp assistance to the citizens of Augusta County, and the Cities of Staunton and Waynesboro. These benefits can be paid from Federal, State, and/or local funds.

- **SNAP- Supplemental Nutrition Assistance Program (Food Stamps):** Provides Food assistance to low income and resource eligible persons to alleviate hunger and malnutrition.
- **General Relief:** This program provides burial assistance for indigent persons or families who are unable to pay burial expenses.
- **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.
- **State/Local Hospitalization:** This program uses local funds to match available State funds to reimburse hospitals for care given to indigent residents.
- **Energy Assistance Program:** Provides fuel and emergency crisis heating assistance to low income households for wood, coal, natural gas, LP gas, oil, or electricity, and is administered from October through March. Provides cooling assistance in summer months to eligible households.
- **Medical:** 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.

Strategic Goals and Objectives:

- 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 and obtain addition admin funding.
- Continue to work with the Courts, CSB, and Juvenile Court staff to cut-back on the number of children being ordered to DSS care and requiring expensive CSA placements.
- Make every effort to reduce CSA costs by close monitoring of cases.
- Continue the development of the new Prevention Unit.
- Pursue best practices to improve service to clients and streamline caseload management for staff.
- Pursue continued renewal of the Adoption Grant, Respite grant, Title IV-E pass-thru grant, and the TANF competitive grant.
- Meet and maintain the state and federal required participation rates in the VIEW employment program.
- To secure the staff/equipment resources needed to handle continually increasing Benefit and Service caseloads.
- To keep staff educated and trained on all State & Local policy changes.
- Improve the use of automation and technology to streamline operations.
- Seek further cost savings measures to maintain proper staffing levels while dealing with flat or reduced funding.
- Meet and maintain case processing and error rate mandates in all Eligibility & Service programs as required by State/Federal regulations.
- Maintain consistent membership, attendance, and active participation on various VLSSE Committees.

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$10,127,295	\$10,444,022	\$10,551,022	\$11,123,750	7%
County Transfer	746,102	891,596	891,596	907,934	2%

***The State is going to a single admin pool for funds in FY14, allowing SVSS to receive an additional \$505,025 in 84.5% reimbursement funding, which will offset the new single admin pass-thru rate of 26% federal and state and 74% local, leaving the local match relatively flat. Budget reflects increase in state funds for salary adjustment, increase in health insurance costs and the same positions as the prior year.

Service and Performance Measures:

	FY2011-2012 Actual
Family/Children Medicaid	2,308
Adult Medicaid	2,006
FAMIS	620
Food Stamps	2,874
TANF/Diversions	231
VIEW	75
Energy Assistance	2,902
Foster Care	70
CPS Investigations and Assessments	480
CPS Service	20
Day Care	119
APS Investigations	240
AS/APS/Guardianship Ongoing Service Cases	208
Adoptions	29
Total Cases	12,182

Accomplishments:

- SVSS handled 26,862 cases in FY2012 which is an increase in caseloads of 1.5% with 409 additional new cases over record setting FY2011 totals. Caseloads have remained up 42% during the past 5 years over the FY2007 totals.
- Processed combined agency payments for FY2012 including operations and all benefit payments to clients exceeding \$137,696,000. This is down slightly (2.4%) from FY2011 all time highs due primarily to a drop in Medicaid spending.
- 29 children in our care were adopted during FY2012.
- We have been awarded and commended the second year in a row for being one of the Best in Class local agencies in our size group with a ranking of # 2 in Benefit Programs and also # 2 in Child Welfare programs by the State and VDSS Commissioner.
- 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. There have already been over 600 applications received online and routed to our agency.
- Fraud cases and collections have been on the rise. We have recouped approximately \$117,000 during the past year which helps 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 exceed the state minimum employment participation rate of 50% and successfully placed clients in employment @ 10.25% on average above the minimum wage. Our agency also received an award from the state for having the highest consistency in our region for achieving the 50% employment participation rate.
- We have received an award from VDSS for the number of family partnership meetings held which has helped families and brought in over \$31,000 during the past 2 years in additional admin funds.

- Obtained grant fund renewals for Adoptions, Respite, IV-E FC Training/Purchases, and the TANF Competitive Grant.

Contact Information:

Verona Location:

Augusta County Government Center

Social Services Building

68 Dick Huff Lane

PO Box 7

Verona, VA 24482-0007

Phone: 540.245.5800

Fax: 540.245.5880

Hours: Monday -Friday 8:00 AM to 5:00 PM

Waynesboro Location:

1200 Shenandoah Avenue

PO Box 1028

Waynesboro, VA 22980-0748

Phone: 540.942.6646

Fax: 540.942.6658

Hours: Monday - Friday 8:00 a.m. to 5:00 p.m

Email: anita.harris@dss.virginia.gov

Comprehensive Services Act Fund

Description:

The Comprehensive Services Act of 1992 was created as law to form a collaborative system of services and funding that is child-centered, family-focused and community-based when addressing the strengths and needs of troubled and at-risk youths and their families in the Commonwealth. The Act creates two teams of professionals that review requests for services under this funding stream, the Family Assessment and Planning Team (FAPT) and the Community Planning and Management Team (CPMT). Each locality has its own FAPT and CPMT teams, which develop and apply rules that are designed to meet the needs of the local community. Each team consists of representatives from the local Schools, State Health Department, Parent Representatives, Court Services, Community Services Board (CSB) and the local Department of Social Services. The teams meet monthly and decide what the needs of these children are, 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.

Children served under this Act are considered non-mandated and mandated children. Non-mandated children are children that apply for services but are not in Foster Care or do not have an Individual Educational Plan (IEP). Mandated children are children where the State has custody (Foster Care) or where educational needs are mandated under the Free and Appropriate Clauses of the Educational Acts and so listed in the IEP. Non-mandated children are not required to receive services but may if funding is available and all parties agree that the services are in the best interest of the family and child as well as remove any threat of the child being at-risk of entering into foster care without preventative services being rendered. 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.

Budget Summary:

Item	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Operating	\$3,389,975	\$3,500,000	\$3,200,000	\$3,300,000	-6%
County Transfer	1,164,226	1,116,000	1,090,250	1,143,000	2%

Service Levels and Performance:

Item	FY2012 – 2012 Actual
Children Served	201

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 \$8,980 (for 2010-2011).

Augusta County Public Schools is comprised of 12 elementary schools, 4 middle schools, 5 high schools and 1 vocational school and 1 governor’s school. Effective with the 2013-2014 school year, there will be 11 elementary schools. The projected daily membership for funding the upcoming school year is 10,250 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:

	FY2011-2012 Expenditures (per audit)	FY2012-2013 Adopted Budget	FY2012-2013 Amended Budget	FY2013-2014 Adopted Budget	% Change from FY2013
Instruction	\$72,507,665	\$73,654,278	\$75,767,694	\$76,154,537	3%
Administration	1,707,226	1,748,212	1,953,123	1,940,725	11%
Health Services	1,171,499	1,212,313	1,302,351	1,297,386	7%
Pupil Transportation	5,938,537	5,516,692	5,563,868	5,222,414	-5%
Operations & Maintenance	9,256,420	8,955,728	9,366,055	9,101,921	2%
Total	\$90,581,347	\$91,087,223	\$93,953,091	\$93,716,983	3%
County Transfer-operating	31,865,816	34,285,816	34,285,816	36,158,049	5%
County Transfer-capital	0	580,000	580,000	0	-100%

Service Levels and Performance:

In 2013-2014 the School Board Operating Fund will include more than \$92.3 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.

Schools 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:

	FY2011-2012 Expenditures	FY2012-2013 Adopted Budget	FY2012-2013 Amended Budget	FY2013-2014 Adopted Budget	% Change from FY2013
Operating	\$4,485,528	\$4,713,225	\$ 4,595,496	\$4,667,034	1%

Service Levels and Performance:

This federal program provides subsidized and nutritious meals to eligible students at reduced or no cost. In the SY 2011-2012 there were 1,178,796 student lunches, 339,571 student breakfasts, and 48,322 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 125 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:

	FY2011-2012 Expenditures	FY2012-2013 Adopted Budget	FY2012-2013 Amended Budget	FY2013-2014 Adopted Budget	% Change from FY2013
Capital	\$7,721,208	\$6,728,561	\$7,605,735	\$0	-100%

Service Levels and Performance:

For 2012-2013 the fund will be used to fund the completion of the Wilson Elementary School renovation/expansion project as well as facilitate the replacement of the division’s student information systems data base.

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:

	FY2011-2012 Expenditures	FY2012-2013 Adopted Budget	FY2012-2013 Amended Budget	FY2013-2014 Adopted Budget	% Change from FY2013
Operating	\$8,855,401	\$9,094,960	\$8,314,817	\$8,704,461	4%

***Adopted FY2013 budget included estimates for debt service payments on expected bond issues. Amended budget is based on actual data.

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:

	FY2011-2012 Expenditures	FY2012-2013 Adopted Budget	FY2012-2013 Amended Budget	FY2013-2014 Adopted Budget	% Change from FY2013
Operating	\$2,125,103	\$2,218,306	\$ 2,310,745	\$2,123,035	-4%

Service Levels and Performance:

In 2013-2014 the Shenandoah Valley Head Start Operating Fund will include \$ 2,114,710 in financially related activities to serve 289 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:

	FY2011-2012 Expenditures	FY2012-2013 Adopted Budget	FY2012-2013 Amended Budget	FY2013-2014 Adopted Budget	% Change from FY2013
Operating	\$1,185,056	\$1,264,289	\$1,269,892	\$1,320,409	4%

Service Levels and Performance:

SVGS is a regional program currently serves 220 high ability students (140 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	FY2011 - 2012 Expenditures	FY2012 - 2013 Adopted	FY2012 - 2013 Revised	FY2013 - 2014 Adopted	% Change from FY2013
Capital	\$5,943,841	\$564,726	\$11,080,253	\$11,913,654	2010%
Transfers	1,270,977	2,162,156	1,883,062	1,393,873	-36%
Total	\$7,214,818	\$2,726,882	\$12,852,315	\$13,307,527	388%

***Increase in capital expenditures is due to Greenville Sewer construction and Rt. 636 construction, both of which are financed through grants and loan proceeds. Emergency communications upgrades also contribute to the increase in expenditures.

***Transfers are to cover debt service in Debt Fund, including new projects for Greenville Sewer and Rt. 636.

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	FY12 Approved	FY13 Approved	FY13 Revised	FY14 Adopted
General Government				
Board of Supervisors	7	7	7	7
County Administrator	5	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	5
Board of Elections	2	2	2	2
Total General Government	46	45	45	45
Judicial Administration				
Circuit Court	1	1	1	1
Clerk of the Circuit Court	10	10	10	10
Commonwealth Attorney	10	10	10	10
Total Judicial Administration	21	21	21	21
Public Safety				
Sheriff	74	74	75	76
Emergency Communication Center	18	18	18	18
Fire & Rescue	59	59	80	81
Building Inspection	6	6	6	6
Animal Control	3	3	3	3
Total Public Safety	160	160	182	184
Public Works				
Maintenance	8	8	8	8
Total Public Works	8	8	8	8
Health and Welfare				
Department of social services	129	129	129	129
Total Health and Welfare	129	129	129	129

Culture and Recreation

Parks and Recreation	11	11	9	10
Library	15	15	15	15
Total Culture and Recreation	26	26	24	25

Community Development

Community Development	12	11	11	11
Total Community Development	12	11	11	11

Economic Development

Economic Development	1	1	2	2
Total Economic Development	1	1	2	2

Total Full Time Employees	403	401	422	425
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***Changes in staffing are primarily due to the addition of 21 Fire Fighter positions through the SAFER Grant.

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

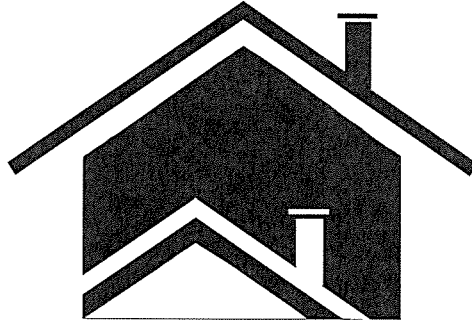
*Personal Property Assessed at 100% versus 40% in 1995-96

**Assessed Valuation of
Taxable Property
Estimates for the Year Ending June 30, 2014**

Real Estate, net of land use value	\$6,749,775,000
Mobile Homes	39,564,000
Personal Property-Vehicles & Motorcycles	450,099,000
Personal Property-Other	128,849,000
Machinery & Tools	171,114,000
Public Service Corporations:	
Real Estate	297,447,000
Personal Property	1,302,000
TOTAL ESTIMATED ASSESSED VALUATIONS	\$7,838,150,000

Typical Augusta County Household Typical Assessed Value

\$186,600 - \$951.66 Real Estate Taxes
(at approved tax rate of 51 cents)



<u>Funds</u>	<u>Budgeted Amount</u>	<u>Local Funds Percentage</u>	<u>Tax Amount</u>
General Government	\$27,299,391	36.91%	\$351.29
Social Services	2,050,934	2.77%	26.39
School Operating	36,158,049	48.89%	465.29
Debt	7,275,327	9.85%	93.62
County Capital Improvements	<u>1,170,919</u>	<u>1.58%</u>	<u>15.07</u>
<u>TOTALS**</u>	\$73,954,620	<u>100.00%</u>	\$951.66

** Includes \$33,270,000 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, 2013
AND JUNE 30, 2014**

A public hearing will be held by the Augusta County Board of Supervisors on Wednesday, April 17, 2013, 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 2012-2013</u>	<u>PROPOSED 2013-2014</u>
<u>FUNDING SOURCES:</u>		
General Property Taxes	\$ 47,796,500	\$ 49,591,500
Other Local Revenues	18,340,836	18,465,826
State Revenues	27,244,121	29,762,796
Federal Revenues	2,466,530	2,014,020
Sales Tax (state/local)	15,350,000	15,600,000
State School Revenues	40,583,625	40,932,980
Federal School Revenues	11,882,779	9,178,403
Non-Revenue Receipts	6,682,614	1,498,530
Total Revenues	<u>\$ 170,347,005</u>	<u>\$ 167,044,055</u>
Transfers From Other Funds	\$ 49,430,334	\$ 50,410,602
Fund Balances and Reserves	48,735,978	42,333,500
Total Sources	<u>\$ 268,513,317</u>	<u>\$ 259,788,157</u>
<u>FUNDING USES:</u>		
General Government Administration	\$ 4,193,030	\$ 3,792,525
Judicial Administration	1,809,415	1,809,320
Public Safety	17,686,945	18,302,574
Public Works	3,370,690	3,446,360
Health & Public Assistance	14,518,622	15,212,990
Recreation & Library	2,731,865	2,710,110
Community Development	1,596,779	1,612,499
Non-departmental & Contingencies	1,112,106	1,204,763
Education-Operating Funds	102,129,226	102,114,961
Education-Capital Improvements	7,605,735	-
Education-School Debt	8,314,817	8,704,461
County Capital Improvements	11,680,253	13,267,654
Total Expenditures	<u>\$ 176,749,483</u>	<u>\$ 172,178,217</u>
Transfers to Other Funds	\$ 49,430,334	\$ 50,410,602
Fund Balances and Reserves	42,333,500	37,199,338
Total Uses	<u>\$ 268,513,317</u>	<u>\$ 259,788,157</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	\$ 0.48	\$ 0.53
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
FY13-14 Budget
April 24, 2013
June 12, 2013

The Board of Supervisors endorsed the following revisions to their advertised budget and public hearing of Wednesday, April 17, 2013:

Expenditures

32010-3120	OMD Fire & Rescue	\$ 10,000
92020-9995	Comp. Bd. Salaries Accounts	\$ 96,810
92020-9997	Gen. County Salaries Accounts	\$202,800
92040-9999	Contingency	\$381,500 81,890

Revenue

	<u>Original</u>	<u>Revised</u>
R.E. Tax Increase	5¢	3¢
County	\$1,637,500	\$ 675,000
Schools	\$1,637,500	\$1,350,000

Board Notes

1. Three cent real estate increase split 2/3 schools; 1/3 county.
2. County share \$675,000

\$293,500	Budget adjustments from 3/27/13 and 4/24/17 BOS actions.
<u>381,500</u>	County contingency
\$675,000	

3. School Board to consider health Insurance for School Bus drivers and Cafeteria workers out of their new funding.
4. School Board authorized to spend up to \$480,000 in FY13-14 from School CIP Account #80000-8134 for IT.
5. Board of Supervisors approved additional 2% increase for County Employee salaries.

2.75%	COL
<u>1.25%</u>	Merit
4.00%	

BOARD OF SUPERVISORS
FY13-14 Budget
April 24, 2013

The Board of Supervisors endorsed the following revisions to their advertised budget and public hearing of Wednesday, April 17, 2013:

Expenditures

32010-3120	OMD Fire & Rescue	\$ 10,000
92040-9999	Contingency	\$381,500

Revenue

	<u>Original</u>	<u>Revised</u>
R.E. Tax Increase	5¢	3¢
County	\$1,637,500	\$ 675,000
Schools	\$1,637,500	\$1,350,000

Board Notes

1. Three cent real estate increase split 2/3 schools; 1/3 county.
2. County share \$675,000

\$293,500 Budget adjustments from 3/27/13 and 4/24/17 BOS actions.

381,500 County contingency
\$675,000

3. School Board to consider health Insurance for School Bus drivers and Cafeteria workers out of their new funding.
4. School Board authorized to spend up to \$480,000 in FY13-14 from School CIP Account #80000-8134 for IT.
5. School Board to allocate new funding for Operating Budget.

BOARD OF SUPERVISORS
FY13-14 Budget
March 27, 2013

The Board of Supervisors endorsed the following revisions to the County Administrator's budget at their Wednesday, March 27, 2013, work session:

Expenditures

Revised Budget:

31040-5501 Travel	(\$2,050)
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FY14 Budget:

31020-MISC School Resource Officer	\$45,000
32010-MISC F&R Restructure	(18,925)
32010-MISC F&R Budget Analyst	59,925
32020-3205 Volunteer F&R Training	145,000
32020-5603 Member Pay for Participation	80,000
32020-8001 Fire/EMS Equipment	12,000
43010-MISC Ladd Maintenance	(29,500)
81020-5603 Afton TIC	(10,000)

Total	\$283,500
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Revenue

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

Total	\$3,275,000
County	\$1,637,500
School	\$1,637,500

Appendix D

Augusta County

**Adoption Resolutions
FY2012-2013 Revised
FY 2013-2014**

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 2012-2013 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	145,205
12010	COUNTY ADMINISTRATOR	560,065
12030	PERSONNEL	182,140
12040	LEGAL SERVICES	249,510
12090	COMMISSIONER OF REVENUE	804,990
12100	REASSESSMENT	463,800
12130	TREASURER	533,225
12150	CENTRAL ACCOUNTING	356,020
12200	MANAGEMENT INFORMATION SYSTEMS	616,250
13010	BOARD OF ELECTIONS	281,825
21010	CIRCUIT COURT	97,975
21020	GENERAL DISTRICT COURT	6,100
21030	MAGISTRATE	3,975
21060	CLERK OF THE CIRCUIT COURT	763,840
22010	COMMONWEALTH ATTORNEY	937,525
31020	SHERIFF	5,514,135
31040	EMERGENCY SERVICES OPERATIONS	1,540,940
32010	FIRE DEPARTMENT	4,162,655
32020	EMERGENCY SERVICES - VOLUNTEERS	1,901,366
32030	FIRE TRAINING CENTER	277,505
32040	SAFER	782,095
33030	J&D COURT	14,435
33040	COURT SERVICES	3,120
33050	JUVENILE & PROBATION	1,645,704
34010	BUILDING INSPECTIONS	384,175
35010	ANIMAL CONTROL	373,920
41020	HIGHWAYS & ROADS	19,980
41040	STREET LIGHTS	120,000
42010	SANITATION & WASTE	1,803,750
42020	RECYCLING	148,750
43010	BUILDING & GROUNDS	1,278,210
51010	HEALTH DEPARTMENT	517,600
51020	TAX RELIEF FOR THE ELDERLY	250,000
71010	PARKS & REC	1,299,465

71020	NATURAL CHIMNEYS	187,235
73010	LIBRARY-FISHERSVILLE	1,135,480
73020	LIBRARY-CHURCHVILLE	109,685
81010	COMMUNITY DEVELOPMENT	948,540
81020	TOURISM	195,995
81050	ECONOMIC DEVELOPMENT	228,219
82010	ENVIRONMENTAL MGMT. SYSTEMS	42,365
83010	EXTENSION OFFICE	94,660
83050	COUNTY FARM	13,000
92020	OTHER OPERATIONAL FUNCTIONS	704,325
92030	CONTRIBUTIONS	316,542
92040	CONTINGENCIES	91,239
94000	TRANSFERS TO OTHER FUNDS	<u>46,783,272</u>
GRAND TOTAL - GENERAL OPERATING FUND (11)		78,890,807
FROM:	Fire Revolving Loan Fund (12)	
TO:	Fire Revolving Loan Fund (12)	
	50000 Disbursement of Loans	<u>405,000</u>
	Grand Total - Fire Revolving Loan Fund (12)	405,000
FROM:	Drug Enforcement Fund (13)	
TO:	Drug Enforcement Fund (13)	
	31030 - Operations	<u>103,350</u>
	Grand Total - Drug Enforcement Fund (13)	103,350
FROM:	Economic Development Fund (14)	
TO:	Economic Development Fund (14)	
	53000 - Payments to E.D.A.	<u>74,000</u>
	Grand Total - Industrial Development Fund (14)	74,000

FROM:	Revenue Recovery Fund (15)	
TO:	Revenue Recovery Fund (15)	
	32020 - Payments to Agencies	578,545
	94000 - Transfers to Other Funds	164,000
		<hr/>
	Grand Total - Revenue Recovery Fund (15)	742,545

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	7,422,022
	53020 - Public Assistance	2,924,000
	53070 - Family Resource Center	205,000
		<hr/>
	Grand Total - Virginia Public Assistance Fund (23)	10,551,022

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

	53060 - Comprehensive Services	3,200,000
		<hr/>
	Grand Total - Comprehensive Services Act Fund (24)	3,200,000

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	75,767,694
	20000 - Admin/Attend/Health	3,255,474
	30000 - Pupil Transportation	5,563,868
	40000 - Operation/Maintenance	9,366,055
		<hr/>
	Grand Total - School Operating Fund (41)	93,953,091

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>4,595,496</u>
Grand Total - School Cafeteria Fund (43)	4,595,496

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

12100 - Student Data Base Software	150,000
13800 - Computer Replacements	345,000
34000 - Transportation	85,000
62320 - Wilson Elementary	6,760,918
62380 - Churchville Elementary	2,800
62500 - Special Capital Projects (High Schools)	5,517
62560 - Central Office Relocation	<u>256,500</u>
Grand Total - School Capital Improvement Fund (44)	7,605,735

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

92050 - Debt Service	<u>8,314,817</u>
Grand Total - School Debt Service (45)	8,314,817

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

10000 - Instruction	1,852,515
20000 - Admin/Attend/Health	337,415
30000 - Pupil Transportation	61,653
40000 - Maintenance Services	<u>59,164</u>
Grand Total - Head Start Fund (47)	2,310,747

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

11000 - Instruction	1,238,692
40000 - Operations/Maintenance	<u>31,200</u>
Grand Total - Governor's School Fund (48)	1,269,892

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

8012 - Infrastructure - Middle River	33,065
8013 - Infrastructure - North River	43,454
8014 - Infrastructure - Pastures	20,530
8016 - Infrastructure - South River	16,800
8017 - Infrastructure - Wayne	5,000
8057 - Fire Apparatus & Equipment	118,350
8058 - Emergency Communications	1,278,050
8060 - Sheriff Equipment/K-9	252,000
8070 - Scholastic Way	25,000
8073 - Greenville Sewer	2,082,000
8134 - County Schools	176,224
8135 - Regional Correction Center	450,000
8136 - Juvenile Detention Center	100,000
8139 - Tourist Information Center	10,000
8141 - Geographical Information System	9,000
8144 - Information Technology	260,685
8145 - Economic Development	1,173,259
8146 - Firing Range	16,800
8149 - Water & Sewer Projects Contribution	6,130
8152 - Fire & Rescue Equipment	200,000
8153 - Haz Mat Grant	22,000
8157 - SAFER Reserve	150,000
8161 - Blue Ridge Community College	85,000
8162 - Secondary Roads - Revenue Sharing	3,105,000
8165 - Government Center Security	52,920
8166 - Vehicle Sinking Fund	546,000
8198 - Building Sinking Fund	842,986
94000 - Transfers To Other Funds	1,883,062
	<hr/>
Grand Total - Capital Improvement Fund (70)	12,963,315
GRAND TOTAL - APPROPRIATIONS (All Funds)	224,979,817

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	148,045
12010	COUNTY ADMINISTRATOR	536,155
12030	PERSONNEL	181,520
12040	LEGAL SERVICES	203,095
12090	COMMISSIONER OF REVENUE	804,165
12100	REASSESSMENT	180,100
12110	BOARD OF EQUALIZATION	4,500
12130	TREASURER	530,925
12150	CENTRAL ACCOUNTING	362,550
12200	MANAGEMENT INFORMATION SYSTEMS	620,830
13010	BOARD OF ELECTIONS	220,640
21010	CIRCUIT COURT	97,990
21020	GENERAL DISTRICT COURT	5,700
21030	MAGISTRATE	3,855
21060	CLERK OF THE CIRCUIT COURT	763,330
22010	COMMONWEALTH ATTORNEY	938,445
31020	SHERIFF	5,496,765
31040	EMERGENCY SERVICES OPERATIONS	1,565,780
32010	FIRE DEPARTMENT	4,367,205
32020	EMERGENCY SERVICES - VOLUNTEERS	2,067,338
32030	FIRE TRAINING CENTER	274,875
32040	SAFER	1,054,765
33030	J&D COURT	17,920
33040	COURT SERVICES	2,850
33050	JUVENILE & PROBATION	1,568,006
34010	BUILDING INSPECTIONS	362,665

35010	ANIMAL CONTROL	375,405
41020	HIGHWAYS & ROADS	17,000
41040	STREET LIGHTS	116,000
42010	SANITATION & WASTE	1,852,875
42020	RECYCLING	150,750
43010	BUILDING & GROUNDS	1,309,735
51010	HEALTH DEPARTMENT	529,240
51020	TAX RELIEF FOR THE ELDERLY	260,000
71010	PARKS & REC	1,305,625
71020	NATURAL CHIMNEYS	197,445
73010	LIBRARY-FISHERSVILLE	1,101,935
73020	LIBRARY-CHURCHVILLE	105,105
81010	COMMUNITY DEVELOPMENT	940,415
81020	TOURISM	178,995
81050	ECONOMIC DEVELOPMENT	273,154
82010	ENVIRONMENTAL MGMT. SYSTEMS	38,275
83010	EXTENSION OFFICE	94,660
83050	COUNTY FARM	13,000
92020	OTHER OPERATIONAL FUNCTIONS	778,305
92030	CONTRIBUTIONS	351,458
92040	CONTINGENCIES	456,500
94000	TRANSFERS TO OTHER FUNDS	<u>46,815,229</u>

GRAND TOTAL - GENERAL OPERATING FUND (11) 79,641,120

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 98,785

Grand Total - Drug Enforcement Fund (13) 98,785

FROM:	Economic Development Fund (14)	
TO:	Economic Development Fund (14)	
	53000 - Payments to E.D.A.	<u>74,000</u>
	Grand Total - Industrial Development Fund (14)	74,000

FROM:	Revenue Recovery Fund (15)	
TO:	Revenue Recovery Fund (15)	
	32020 - Payments to Agencies	655,215
	94000 - Transfers to Other Funds	<u>560,000</u>
	Grand Total - Revenue Recovery Fund (15)	1,215,215

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	7,689,750
	53020 - Public Assistance	3,199,000
	53070 - Family Resource Center	<u>235,000</u>
	Grand Total - Virginia Public Assistance Fund (23)	11,123,750

FROM:	Comprehensive Services Act Fund (24)	
TO:	Comprehensive Services Act Fund (24)	
	53060 - Comprehensive Services	<u>3,300,000</u>
	Grand Total - Comprehensive Services Act Fund (24)	3,300,000

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	76,123,402
20000 - Admin/Attend/Health	3,269,246
30000 - Pupil Transportation	5,222,414
40000 - Operation/Maintenance	<u>9,101,921</u>
Grand Total - School Operating Fund (41)	93,716,983

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>4,667,034</u>
Grand Total - School Cafeteria Fund (43)	4,667,034

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

92050 - Debt Service	<u>8,704,461</u>
Grand Total - School Debt Service (45)	8,704,461

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

10000 - Instruction	1,707,971
20000 - Admin/Attend/Health	321,975
30000 - Pupil Transportation	62,095
40000 - Maintenance Services	<u>30,994</u>
Grand Total - Head Start Fund (47)	2,123,035

FROM:	Governor's School Fund (48)	
TO:	Governor's School Fund (48)	
	11000 - Instruction	1,289,209
	40000 - Operations/Maintenance	<u>31,200</u>
	Grand Total - Governor's School Fund (48)	1,320,409

FROM:	County Capital Improvement Fund (70)	
TO:	County Capital Improvement Fund (70)	
	8013 - Infrastructure - North River	10,389
	8014 - Infrastructure - Pastures	25,935
	8057 - Fire Apparatus & Equipment	170,570
	8058 - Emergency Communications	475,000
	8070 - Scholastic Way	125,000
	8073 - Greenville Sewer	2,136,000
	8139 - Tourist Information Center	10,000
	8146 - Firing Range	16,800
	8152 - Fire & Rescue Equipment	200,000
	8153 - Haz Mat Grant	10,000
	8157 - SAFER Reserve	546,000
	8161 - Blue Ridge Community College	85,000
	8162 - Secondary Roads - Revenue Sharing	7,845,000
	8198 - Building Sinking Fund	257,960
	94000 - Transfers To Other Funds	<u>1,393,873</u>
	Grand Total - Capital Improvement Fund (70)	13,307,527
	GRAND TOTAL - APPROPRIATIONS (All Funds)	219,697,319

Appendix E

Augusta County

Detailed Budget

2013-14 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2012-13 REVISED	2013-14 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	93,953,091	93,716,983	(236,108)
43- SCHOOL CAFETERIA FUND	4,595,496	4,667,034	71,538
44- SCHOOL CAP. IMP. FUND	7,605,735	0	(7,605,735)
45- SCHOOL DEBT FUND	8,314,817	8,704,461	389,644
47- SCHOOL HEAD START FUND	2,310,747	2,123,035	(187,712)
48- GOVERNOR'S SCHOOL FUND	1,269,892	1,320,409	50,517
TOTAL SCHOOL USES	118,049,778	110,531,922	(7,517,856)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	32,107,535	32,825,891	718,356
12- FIRE REVOLVING LOAN FUND	405,000	405,000	0
13- DRUG ENFORCEMENT FUND	103,350	98,785	(4,565)
14- INDUSTRIAL DEVELOPMENT FUND	74,000	74,000	0
15- REVENUE RECOVERY FUND	578,545	655,215	76,670
23- SOCIAL SERVICES FUND	10,551,022	11,123,750	572,728
24- COMPREHENSIVE SERVICES FUND	3,200,000	3,300,000	100,000
70- COUNTY CAP. IMP. FUND	11,080,253	11,913,654	833,401
TOTAL GENERAL GOVERNMENT	58,099,705	60,396,295	2,296,590
TOTAL USES	176,149,483	170,928,217	(5,221,266)
TRANSFERS TO OTHER FUNDS	48,830,334	48,769,102	(61,232)
FUND BALANCES & RESERVES	42,333,500	37,199,338	(5,134,162)
GRAND-TOTAL ALL FUNDS	267,313,317	256,896,657	(10,416,660)

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 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	23,840	26,680
3120 CONTRACTUAL-STATE ASSEMBLY	20,000	20,000
3125 CENSUS, SURVEYS, REPORTS	11,500	11,500
5501 TRAVEL EXPENSES	18,760	18,760
5502 EXPENSES-STATE ASSEMBLY	750	750
TOTAL-BOARD OF SUPERVISORS	145,205	148,045
12010 COUNTY ADMINISTRATOR		
1100 SALARIES & WAGES	358,970	327,405
1300 SALARIES & WAGES/PART-TIME	3,000	3,000
2100 EMPLOYERS SHARE-FICA	27,690	25,280
2210 EMPLOYERS SHARE-RETIREMENT	39,470	38,980
2300 EMPLOYERS SHARE-HOSPITALIZATION	22,450	30,685
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,760	3,710
2700 WORKERS COMPENSATION INS.	315	350
3121 AUDITING-CONTRACTUAL	48,000	49,340
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	4,635	4,115
5801 DUES & SUBSCRIPTIONS	18,780	20,190
6001 OFFICE SUPPLIES	8,000	8,000
6008 MOTOR VEHICLE FUEL	2,300	2,300
6009 MOTOR VEHICLE MAINT. & SUPPLIES	900	900
TOTAL-COUNTY ADMINISTRATOR	560,065	536,155
12030 PERSONNEL		
1100 SALARIES & WAGES	125,450	124,115
2100 EMPLOYERS SHARE-FICA	9,600	9,495
2210 EMPLOYERS SHARE-RETIREMENT	15,435	15,515
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,920	13,340
2400 GROUP LIFE INSURANCE	1,470	1,480
2700 WORKERS COMPENSATION INS.	95	105
3600 ADVERTISING	700	1,000
5201 POSTAGE SERVICES	1,100	1,100
5203 TELEPHONE SERVICES	600	600

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
5501 TRAVEL EXPENSES	700	700
5504 IN-SERVICE TRAINING & EDUCATION	11,000	11,000
5801 DUES & SUBSCRIPTIONS	1,070	1,070
6001 OFFICE SUPPLIES	3,000	2,000
TOTAL-PERSONNEL	182,140	181,520
12040 COUNTY ATTORNEY		
1100 SALARIES & WAGES	160,635	135,475
2100 EMPLOYERS SHARE-FICA	12,290	10,370
2210 EMPLOYERS SHARE-RETIREMENT	18,505	16,940
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,920	13,340
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,765	1,615
2700 WORKERS COMPENSATION INS.	85	95
3120 CONTRACT SERVICES	35,000	15,000
5201 POSTAGE	300	300
5203 TELEPHONE SERVICES	1,100	1,350
5501 TRAVEL EXPENSES/EDUCATION	1,500	1,900
5801 DUES & SUBSCRIPTIONS	990	990
6001 OFFICE SUPPLIES	1,700	1,700
6004 LAW BOOKS	3,720	4,020
TOTAL-COUNTY ATTORNEY	249,510	203,095
12090 COMMISSIONER OF THE REVENUE		
1100 SALARIES & WAGES	521,960	524,035
1300 SALARIES & WAGES/PART-TIME	8,000	0
2100 EMPLOYERS SHARE-FICA	39,930	40,090
2210 EMPLOYERS SHARE-RETIREMENT	65,245	63,555
2300 EMPLOYERS SHARE-HOSPITALIZATION	65,560	73,370
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,215	6,050
2700 WORKERS COMPENSATION INS.	945	1,040
3320 MAINTENANCE SERVICE CONTRACTS	480	480
3500 BOOKBINDING	1,025	650
3501 CONTRACTUAL ASSESSMENTS-NADA	8,000	8,000
3600 ADVERTISING	1,200	1,200
4100 DATA PROCESSING SERVICES	21,630	21,620
5201 POSTAL SERVICES	32,000	32,000
5203 TELEPHONE SERVICES	4,000	4,000
5305 MOTOR VEHICLE INSURANCE	1,125	1,200
5501 TRAVEL EXPENSES	5,700	5,000
5801 DUES & SUBSCRIPTIONS	1,575	1,475
6001 OFFICE SUPPLIES	17,000	17,000
6008 MOTOR VEHICLE FUEL	2,800	2,800

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
6009 MOTOR VEHICLE MAINT. & SUPPLIES	600	600
TOTAL-COMMISSIONER OF THE REVENUE	804,990	804,165
12100 REASSESSMENT		
3329 CONTRACTUAL SERVICES	453,000	147,000
3600 ADVERTISING	0	500
5201 POSTAGE	0	16,000
5203 TELEPHONE	1,200	600
6001 OFFICE SUPPLIES	6,000	13,000
8001 COMPUTER EQUIPMENT	3,600	3,000
TOTAL-REASSESSMENT	463,800	180,100
12110 BOARD OF EQUALIZATION		
1600 COMPENSATION OF BOARD MEMBERS	0	4,000
3600 ADVERTISING	0	400
5201 POSTAGE	0	50
6001 OFFICE SUPPLIES	0	50
TOTAL-BOARD OF EQUALIZATION	0	4,500
12130 TREASURER		
1100 SALARIES & WAGES	343,315	337,310
1300 SALARIES & WAGES/PART-TIME	2,000	0
2100 EMPLOYERS SHARE-FICA	26,425	25,805
2210 EMPLOYERS SHARE-RETIREMENT	42,165	42,165
2300 EMPLOYERS SHARE-HOSPITALIZATION	41,720	46,690
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,015	4,015
2700 WORKERS COMPENSATION INS.	285	315
3500 BOOKBINDING	1,000	800
3600 ADVERTISING	400	500
4100 DATA PROCESSING SERVICES	8,710	9,200
5201 POSTAL SERVICES	44,500	45,500
5203 TELEPHONE SERVICES	1,550	1,550
5307 MONEY & SECURITIES INSURANCE	1,010	1,050
5501 TRAVEL EXPENSES	3,200	3,200
5801 DUES & SUBSCRIPTIONS	1,400	1,375
6001 OFFICE SUPPLIES	10,000	10,000
6018 DOG TAGS	495	500
6099 DELINQUENT TAX COLLECTION EXPENSES	1,035	950
TOTAL-TREASURER	533,225	530,925

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
12150 CENTRAL ACCOUNTING		
1100 SALARIES & WAGES	255,800	258,130
2100 EMPLOYERS SHARE-FICA	19,570	19,750
2210 EMPLOYERS SHARE-RETIREMENT	31,975	32,270
2300 EMPLOYERS SHARE-HOSPITALIZATION	29,800	33,350
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,970	3,075
2700 WORKERS COMPENSATION INS.	190	210
4100 DATA PROCESSING SERVICES	3,825	4,175
5201 POSTAL SERVICES	3,100	3,100
5203 TELEPHONE SERVICES	1,150	1,100
5501 TRAVEL EXPENSES	2,500	2,500
5801 DUES & SUBSCRIPTIONS	640	640
6001 OFFICE SUPPLIES	4,500	4,250
TOTAL-CENTRAL ACCOUNTING	356,020	362,550
12200 MANAGEMENT INFORMATION SYSTEMS		
1100 SALARIES & WAGES	278,215	274,545
1200 SALARIES & WAGES/OVER-TIME	0	8,000
1300 SALARIES & WAGES/PART-TIME	26,100	26,100
2100 EMPLOYERS SHARE-FICA	23,280	23,610
2210 EMPLOYERS SHARE-RETIREMENT	34,030	34,320
2300 EMPLOYERS SHARE-HOSPITALIZATION	35,760	40,020
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,240	3,270
2700 WORKERS COMPENSATION INS.	195	215
3320 MAINTENANCE SERVICE CONTRACTS	82,350	76,340
3321 MAINTENANCE SERVICE - GIS	18,090	18,750
3322 CONTRACT SERVICES	27,650	27,700
3323 CONTRACT SERVICES-GIS	7,000	5,000
5201 POSTAL SERVICES	100	200
5203 TELEPHONE SERVICES	57,675	60,560
5305 MOTOR VEHICLE INSURANCE	565	600
5501 TRAVEL & TRAINING EXPENSES	6,000	6,000
5502 TRAVEL & TRAINING - GIS	2,000	2,000
5801 DUES & SUBSCRIPTIONS	200	300
6001 OFFICE SUPPLIES	5,100	5,000
6002 OFFICE SUPPLIES - GIS	2,500	3,000
6008 MOTOR VEHICLE FUEL	800	800
6009 MOTOR VEHICLE MAINT & SUPPLIES	400	500
8002 OFFICE FURNITURE	5,000	0
8004 COMPUTER SOFTWARE	0	4,000
TOTAL-MANAGEMENT INFORMATION SYSTEMS	616,250	620,830

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
13010 BOARD OF ELECTIONS		
1100 SALARIES & WAGES	85,225	84,225
1300 SALARIES & WAGES/PART-TIME	25,600	20,915
1600 COMPENSATION OF MEMBERS	11,030	10,025
2100 EMPLOYERS SHARE-FICA	9,335	8,810
2210 EMPLOYERS SHARE-RETIREMENT	10,530	10,530
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,920	13,340
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,005	1,005
2700 WORKERS COMPENSATION INS.	85	95
3200 COMP. OF ELECTION OFFICIALS	46,010	30,410
3201 CUSTODIAN & MECH.-VOTING MACHINES	3,900	3,900
3320 MAINTENANCE SERVICE CONTRACTS	10,270	10,535
3600 ADVERTISING	550	550
3900 PRIMARY ELECTIONS	35,065	0
5201 POSTAL SERVICES	5,950	4,200
5203 TELEPHONE SERVICES	1,260	1,180
5300 INSURANCE - VOTING MACHINES	285	350
5402 RENT OF VOTING PRECINCTS	1,125	1,130
5501 TRAVEL EXPENSES	4,635	5,000
5801 DUES & SUBSCRIPTIONS	295	295
6001 OFFICE SUPPLIES	5,200	4,400
6007 REPAIRS & MAINTENANCE-VOTING MACH	2,700	2,700
6028 BALLOTS & VOTING MACHINE SUPPLIES	9,850	7,045
TOTAL-BOARD OF ELECTIONS	281,825	220,640
21010 CIRCUIT COURT		
1100 SALARIES & WAGES	42,645	41,645
1300 SHARE OF SALARY-LAW CLERK	24,620	25,000
2100 EMPLOYERS SHARE-FICA	3,265	3,185
2210 EMPLOYERS SHARE-RETIREMENT	5,205	5,205
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,960	6,670
2400 EMPLOYERS SHARE-GROUP LIFE INS.	495	495
2700 WORKERS COMPENSATION INS.	35	40
3200 COMPENSATION-JURORS & WITNESSES	6,000	6,000
3201 COMPENSATION OF JURY COMMISSIONERS	3,500	3,500
3320 MAINTENANCE SERVICE CONTRACTS	250	250
5201 POSTAL SERVICES	1,200	1,200
5203 TELEPHONE SERVICES	1,000	1,000
5801 DUES & SUBSCRIPTIONS	700	700
6001 OFFICE SUPPLIES	3,100	3,100
TOTAL-CIRCUIT COURT	97,975	97,990

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
21020 GENERAL DISTRICT COURT		
5203 TELEPHONE SERVICES	3,000	3,000
5501 TRAVEL EXPENSES	200	200
6001 OFFICE SUPPLIES	2,000	2,500
8002 FURNITURE & EQUIPMENT	900	0
TOTAL-GENERAL DISTRICT COURT	6,100	5,700
21030 MAGISTRATE		
5201 POSTAGE	50	50
5203 TELEPHONE SERVICES	2,000	2,000
5501 TRAVEL & TRAINING	200	200
5604 PRO-RATA SHARE-CHIEF MAGISTRATE	115	115
5801 DUES & SUBSCRIPTIONS	460	490
6001 OFFICE SUPPLIES	400	400
8002 FURNITURE & EQUIPMENT	750	600
TOTAL-MAGISTRATE	3,975	3,855
21060 CLERK OF THE CIRCUIT COURT		
1100 SALARIES & WAGES	494,190	485,190
1300 PART-TIME WAGES	3,200	3,200
2100 EMPLOYERS SHARE-FICA	38,050	37,365
2210 EMPLOYERS SHARE-RETIREMENT	60,650	60,650
2300 EMPLOYERS SHARE-HOSPITALIZATION	59,600	65,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	5,775	6,405
2700 WORKERS COMPENSATION INS.	380	420
3121 AUDITING-APA	3,120	3,200
5201 POSTAL SERVICES	6,500	6,500
5203 TELEPHONE SERVICES	8,300	8,300
5501 TRAVEL EXPENSES	1,100	1,000
5801 DUES & SUBSCRIPTIONS	600	600
6001 OFFICE SUPPLIES	15,000	15,000
6014 STATE LIBRARY GRANT	17,400	25,000
8002 FURNITURE & FIXTURES	4,700	500
9999 TECHNOLOGY TRUST FUND	45,275	45,000
TOTAL-CLERK OF THE CIRCUIT COURT	763,840	763,330
22010 COMMONWEALTH ATTORNEY		
1100 SALARIES & WAGES	590,350	581,345
2100 EMPLOYERS SHARE-FICA	45,395	44,475
2210 EMPLOYERS SHARE-RETIREMENT	71,170	71,170

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
2300 EMPLOYERS SHARE-HOSPITALIZATION	59,600	66,700
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,775	6,775
2700 WORKERS COMPENSATION INS.	325	360
3320 MAINTENANCE SERVICE CONTRACTS	200	200
5201 POSTAL SERVICES	1,600	1,600
5203 TELEPHONE SERVICES	4,700	4,300
5501 TRAVEL EXPENSES	3,780	3,600
5801 DUES & SUBSCRIPTIONS	2,600	2,600
6001 OFFICE SUPPLIES	14,000	18,000
6017 VICTIM/WITNESS GRANT	71,920	71,920
6018 DOMESTIC VIOLENCE GRANT	46,900	46,900
6019 SANE GRANT	18,210	18,500
TOTAL-COMMONWEALTH ATTORNEY	937,525	938,445
31020 SHERIFF		
1100 SALARIES & WAGES	3,141,900	3,095,485
1104 COURTROOM SECURITY	163,440	154,180
1200 OVER-TIME	198,720	199,000
2100 EMPLOYERS SHARE-FICA	261,500	261,345
2210 EMPLOYERS SHARE-RETIREMENT	398,500	402,890
2300 EMPLOYERS SHARE-HOSPITALIZATION	441,040	493,580
2400 EMPLOYERS SHARE-GROUP LIFE INS.	38,100	38,360
2700 WORKERS COMPENSATION INS.	32,400	35,640
3110 PHYSICALS-NEW EMPLOYEES	1,000	1,500
3202 PROFESSIONAL SERVICES	3,000	3,600
3320 MAINTENANCE SERVICE CONTRACTS	67,300	71,875
3321 RADIO MAINTENANCE CONTRACT	8,500	0
3322 TRANSFER OF CUSTODY AGREEMENT	7,800	8,500
5201 POSTAL SERVICES	3,000	3,200
5203 TELEPHONE SERVICES	51,000	49,900
5300 INSURANCE	0	3,000
5305 MOTOR VEHICLE INSURANCE	48,300	52,000
5501 TRAVEL & TRAINING	17,150	23,150
5801 DUES & SUBSCRIPTIONS	5,135	5,035
6001 OFFICE SUPPLIES	25,000	26,250
6005 CRIME PREVENTION SUPPLIES	9,950	7,450
6008 MOTOR VEHICLE FUEL	280,000	280,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	110,000	113,000
6010 POLICE SUPPLIES	19,400	20,000
6011 WEARING APPAREL-UNIFORMS	29,500	32,400
6012 RADAR EQUIPMENT	4,300	4,500
6013 AMMO RANGE SUPPLIES	14,900	16,900
6014 K-9 UNIT	11,600	15,600
6016 TACTICAL UNIT EXPENSES	10,700	18,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
6018 PUBLIC SAFETY GRANTS	40,000	5,000
7002 CENTRAL SHEN.CRIMINAL JUSTICE CENT.	40,300	41,600
8001 EQUIPMENT-COMPUTER	29,800	12,425
8002 FURNITURE & EQUIPMENT	900	1,400
TOTAL-SHERIFF	5,514,135	5,496,765
31040 EMERGENCY COMMUNICATIONS CENTER		
1100 SALARIES & WAGES	736,260	735,990
1200 SALARIES & WAGES OVERTIME	65,000	65,000
1300 SALARIES & WAGES/PART-TIME	13,000	13,000
2100 EMPLOYERS SHARE-FICA	62,290	62,270
2210 EMPLOYERS SHARE-RETIREMENT	87,365	92,000
2300 EMPLOYERS SHARE-HOSPITALIZATION	107,280	120,060
2400 EMPLOYERS SHARE-GROUP LIFE INS.	8,320	8,760
2700 WORKERS COMPENSATION INS.	1,715	1,885
3110 CONTRACTUAL PROFESSIONAL SERVICES	4,200	4,200
3320 MAINTENANCE SERVICE CONTRACTS	162,300	159,100
5201 POSTAL SERVICES	650	650
5203 TELEPHONE SERVICES	210,000	212,900
5305 MOTOR VEHICLE INSURANCE	800	900
5400 COMMUNICATIONS SITE LEASE	24,110	25,885
5401 EQUIPMENT LEASE (MICROWAVE)	32,400	32,400
5501 TRAVEL EXPENSES	4,000	6,050
5801 DUES & SUBSCRIPTIONS	540	550
6001 OFFICE SUPPLIES	6,500	6,500
6007 MAINTENANCE SUPPLIES	300	300
6008 VEHICLE & POWER EQUIP. FUEL	250	300
6009 TRANSPORTATION-VEHICLES	900	3,670
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	0	1,000
8002 FURNITURE & FIXTURES	350	0
TOTAL-EMERGENCY COMMUNICATIONS CENTER	1,540,940	1,565,780
32010 FIRE DEPARTMENT		
1100 SALARIES & WAGES	2,464,770	2,491,635
1200 SALARIES & WAGES - OVERTIME	40,000	40,000
1300 SALARIES & WAGES/PART-TIME	137,270	241,110
2100 EMPLOYERS SHARE-FICA	200,000	226,685
2210 EMPLOYERS SHARE-RETIREMENT	282,200	288,365
2300 EMPLOYERS SHARE-HOSPITALIZATION	339,720	373,520

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
2400 EMPLOYERS SHARE-GROUP LIFE INS.	27,000	27,460
2700 WORKERS COMPENSATION INS.	50,490	77,020
3110 PHYSICALS	27,150	12,550
3120 PROFESSIONAL SERVICES OMD	13,000	40,000
3130 ROCKINGHAM COUNTY CONTRACTUAL	30,000	0
3310 REPAIRS & MAINT.-CONTRACTUAL	21,900	23,525
3320 MAINTENANCE SERVICE CONTRACTS	25,500	21,800
3700 LAUNDRY SERVICES	2,500	0
5201 POSTAL SERVICES	3,000	3,000
5203 TELEPHONE SERVICES	13,500	16,500
5305 MOTOR VEHICLE INSURANCE	24,645	25,000
5501 TRAVEL& TRAINING EXPENSES	16,000	25,000
5651 CONTRIBUTION - L.E.P.C.	800	800
5801 DUES & SUBSCRIPTIONS	1,400	1,400
6001 OFFICE SUPPLIES	11,450	13,450
6006 LINEN SUPPLIES	1,000	1,200
6007 REPAIRS & MAINT. SUPPLIES-BLDGS.	5,000	20,000
6008 VEHICLE & POWERED EQUIP.-FUEL	76,000	80,000
6009 APPARATUS/EQUIP.-MAINT.& REPAIRS	75,000	80,000
6010 ADMIN VEHICLE MAINT. & REPAIRS	6,500	8,000
6011 WEARING APPAREL	53,195	47,080
6012 EMS SUPPLIES	21,000	39,550
6014 FIRE FIGHTING SUPPLIES	124,165	67,555
6015 EMERGENCY SEARCH/RESCUE SUPPLIES	1,000	1,000
8001 EQUIPMENT	56,000	38,300
8002 FURNITURE & FIXTURES	1,500	5,700
8003 EMS 50/50 GRANT	10,000	30,000
TOTAL-FIRE DEPARTMENT	4,162,655	4,367,205
32020 EMERGENCY SERVICES-VOLUNTEER		
3121 AUDITING - CONTRACTUAL	65,000	65,000
3205 VOLUNTEER FIRE & EMS TRAINING	75,000	220,000
3320 MAINTENANCE CONTRACTS	48,150	59,550
3800 STATE ASSIST. - FOREST FIRE CONTROL	10,920	10,920
5203 TELEPHONE SERVICES	14,000	14,000
5306 INSURANCE - CASUALTY & PROPERTY	181,000	195,000
5308 ACCIDENT & HEALTH INS.	49,105	49,105
5602 MEMBER REIMBURSEMENT-FUEL	75,000	75,000
5603 MEMBER PAY FOR PARTICIPATION	0	80,000
5649 E.M.S. COUNCIL-\$4 FOR LIFE	78,000	78,000
5650 CENTRAL SHEN. E.M.S. COUNCIL	30,870	30,870
6003 MARKETING & RECRUITMENT	5,000	5,000
6004 MEDICAL SUPPLIES	1,750	1,750
6005 REVENUE RECOVERY SUPPLIES	525	500

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
6010 \$75 PP TAX DEDUCTION PER PERSON	39,500	39,500
6012 EMS SUPPLIES-REHAB	750	750
6013 FIRE PREVENTION	3,500	3,500
6016 FOAM REIMBURSEMENT/REPLACEMENT	10,000	10,000
8001 FIRE/EMS EQUIPMENT	2,000	14,000
9101 BRIDGEWATER VOL. FIRE DEPT.	34,554	29,928
9102 CHURCHVILLE VOL. FIRE DEPT.	69,840	72,578
9103 CRAIGSVILLE VOL. FIRE DEPT.	75,240	76,928
9104 DEERFIELD VOL. FIRE DEPT.	51,890	56,098
9105 DOOMS VOL. FIRE DEPT.	79,290	85,278
9106 GROTTOS VOL. FIRE DEPT.	57,690	60,328
9107 MIDDLEBROOK VOL. FIRE DEPT.	57,140	55,928
9108 RAPHAINE VOL. FIRE DEPT.	47,407	48,086
9109 STUARTS DRAFT VOL. FIRE DEPT.	88,290	83,528
9110 VERONA VOL. FIRE DEPT.	84,790	83,178
9111 WEYERS CAVE VOL. FIRE DEPT.	82,540	80,778
9112 PRESTON L.YANCEY VOL.FIRE DEPT.	10,000	20,170
9113 SWOOPE VOL. FIRE DEPT.	63,740	64,278
9114 WALKERS CREEK VOL. FIRE DEPT.	11,098	11,320
9115 WILSON FIRE STATION	56,840	56,528
9116 MT.SOLON VOL. FIRE DEPT.	59,740	62,378
9117 NEW HOPE VOL.FIRE DEPT.	60,140	57,978
9118 WINTERGREEN FIRE DEPT.	11,098	11,320
9130 WINTERGREEN RESCUE SQUAD	12,373	12,595
9151 AUGUSTA COUNTY VOLUNTEERS	31,798	31,220
9152 RIVERHEADS VOLUNTEERS	24,798	33,470
9160 NON-COUNTY AGENCY CONTRIBUTION	21,000	21,000
9161 PLY-REVOLVING LOAN APPARATUS PYMT	120,000	0
TOTAL-EMERGENCY SERVICES-VOLUNTEER	1,901,366	2,067,338
32030 FIRE & EMS TRAINING		
1100 SALARIES & WAGES	115,530	112,105
1200 SALARIES & WAGES - OVERTIME	5,000	5,000
2100 EMPLOYERS SHARE-FICA	9,220	8,960
2210 EMPLOYERS SHARE-RETIREMENT	14,015	14,015
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,920	13,340
2400 EMPLOYERS SHARE-GROUP LIFE INSUR	1,335	1,335
2700 WORKERS COMPENSATION INS.	3,320	3,650
3110 PHYSICALS	750	750
3310 REPAIR & MAINTENANCE-CONTRACTUAL	2,900	2,950
3320 MAINTENANCE SERVICE CONTRACTS	10,765	11,020
5100 ELECTRIC SERVICES	550	550
5102 HEATING SERVICES	2,800	2,800
5103 WATER & SEWER SERVICES	400	600

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
5203 TELEPHONE SERVICES	1,650	1,650
5305 INSURANCE - BUILDINGS & GROUNDS	3,000	3,000
5501 TRAVEL EXPENSES	2,000	2,000
5502 INSTRUCTIONAL TRAINING REIMB	30,600	30,000
5652 CONTRACTUAL TRAINING	5,000	5,000
5801 DUES & SUBSCRIPTIONS	100	400
6001 OFFICE SUPPLIES	2,000	2,000
6005 JANITORIAL SUPPLIES	300	300
6007 REPAIR & MAINTENANCE SUPPLIES	750	750
6008 VEHICLE & POWERED EQUIP.-FUEL	3,500	3,500
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	3,000	3,000
6011 WEARING APPAREL	1,200	1,200
6012 EMS SUPPLIES	3,000	3,000
6013 TRAINING MATERIALS-TEXT BOOKS & SUP	31,000	31,000
6014 TRAINING SUPPLIES-SMOKE & NITROGEN	3,500	3,500
8001 FIRE & EMS EQUIPMENT	3,400	2,500
8003 EMS GRANT 50/50 STATE TRAINING	5,000	5,000
TOTAL-FIRE & EMS TRAINING	277,505	274,875
32040 FIRE SAFER GRANT		
1100 SALARIES & WAGES	543,630	709,200
2100 EMPLOYERS SHARE-FICA	40,720	54,300
2210 EMPLOYERS SHARE-RETIREMENT	64,355	88,700
2300 EMPLOYERS SHARE-HOSPITALIZATION	107,000	167,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,130	8,500
2700 WORKERS COMPENSATION INS.	16,950	22,200
2800 LINE OF DUTY	3,310	4,865
TOTAL-FIRE SAFER GRANT	782,095	1,054,765
33030 J&D COURT		
5203 TELEPHONE SERVICES	3,500	3,500
5501 TRAVEL EXPENSES	500	500
5801 DUES & SUBSCRIPTIONS	885	900
6001 OFFICE SUPPLIES	8,600	12,000
8002 FURNITURE & FIXTURES	950	1,020
TOTAL-J&D COURT	14,435	17,920
33040 COURT SERVICES		
5203 TELEPHONE SERVICES	2,800	2,850
8002 FURNITURE & FIXTURES	320	0
TOTAL-COURT SERVICES	3,120	2,850

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
33050 JUVENILE & PROBATION		
6015 OFFICE ON YOUTH	131,500	131,500
7001 DETENTION HOME-OPERATING EXP	31,140	15,105
7002 MRRJ-OPERATING EXPENDITURES	1,480,564	1,418,901
7004 SAW FIRING RANGE	2,500	2,500
TOTAL-JUVENILE & PROBATION	1,645,704	1,568,006
34010 BUILDING INSPECTIONS		
1100 SALARIES & WAGES	265,385	247,255
2100 EMPLOYERS SHARE-FICA	20,305	18,915
2210 EMPLOYERS SHARE-RETIREMENT	31,790	30,910
2300 EMPLOYERS SHARE-HOSPITALIZATION	41,720	40,020
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,030	2,945
2700 WORKERS COMPENSATION INS.	2,700	2,970
5305 MOTOR VEHICLE INSURANCE	2,245	2,400
5501 TRAVEL EXPENSES	500	750
6008 MOTOR VEHICLE FUEL	14,500	14,500
6009 MOTOR VEHICLE MAINT & SUPPLIES	2,000	2,000
TOTAL-BUILDING INSPECTIONS	384,175	362,665
35010 ANIMAL CONTROL		
1100 SALARIES & WAGES	114,400	114,150
1200 SALARIES & WAGES- OVERTIME	5,000	5,000
2100 EMPLOYERS SHARE-FICA	9,135	9,115
2210 EMPLOYERS SHARE-RETIREMENT	13,930	14,270
2300 EMPLOYERS SHARE-HOSPITALIZATION	17,880	20,010
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,330	1,360
2700 WORKERS COMPENSATION INS.	910	1,000
3110 VET BILLS	3,000	3,000
5203 TELEPHONE SERVICES	2,000	1,500
5305 MOTOR VEHICLE INSURANCE	1,685	1,800
5501 TRAVEL EXPENSES	750	1,000
5684 ANIMAL SERVICES CENTER OPERATIONS	182,000	182,000
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	2,200	1,500
6011 WEARING APPAREL	600	600
6030 DMV ANIMAL FRIENDLY PLATES	2,000	2,000
8001 EQUIPMENT	500	500
TOTAL-ANIMAL CONTROL	373,920	375,405

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
41020 HIGHWAYS & ROADS		
3325 REPLACEMENT & SUPPLIES-ST.SIGNS	12,000	12,000
8001 EQUIPMENT	7,980	5,000
TOTAL-HIGHWAYS & ROADS	19,980	17,000
41040 STREET LIGHTS		
5100 ELECTRIC SERVICES	120,000	116,000
TOTAL-STREET LIGHTS	120,000	116,000
42010 SANITATION & WASTE REMOVAL		
1100 SALARIES & WAGES	140,800	140,800
1300 SALARIES & WAGES-PART TIME	10,975	10,975
2100 EMPLOYERS SHARE-FICA	11,610	10,600
2700 WORKERS COMPENSATION INS.	5,215	5,740
3310 MAINTENANCE & UPKEEP OF SITES	18,000	18,000
3311 LEASE PAYMENTS	15,150	15,660
3322 CONTAINERIZATION PROGRAM-CONTR.	666,000	677,000
3500 AUGUSTA COUNTY CLEAN UP	25,000	15,000
3800 SANITARY LANDFILL #1-CONTRACT	868,000	915,000
3900 LEACHEATE EXPENSES	37,000	38,000
5100 ELECTRIC SERVICES	6,000	6,100
TOTAL-SANITATION & WASTE REMOVAL	1,803,750	1,852,875
42020 RECYCLING PROGRAM		
3310 MAINT. & UPKEEP OF SITES	500	500
3322 HAULING RECYCLING CONTAINERS	143,000	145,000
3323 RECYCLING-CONTRACTUAL	5,250	5,250
TOTAL-RECYCLING PROGRAM	148,750	150,750
43010 MAINTENANCE OF BLDGS.& GROUNDS		
1100 SALARIES & WAGES	297,215	288,170
1200 OVER-TIME	8,000	8,000
1300 SALARIES & WAGES/PART-TIME	17,140	13,370
2100 EMPLOYERS SHARE-FICA	24,280	23,680
2210 EMPLOYERS SHARE-RETIREMENT	36,025	36,025
2300 EMPLOYERS SHARE-HOSPITALIZATION	47,680	53,360
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,430	3,430
2700 WORKERS COMPENSATION INS.	4,910	5,400

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
3310 REPAIRS & MAINT-CONTRACTUAL	160,000	165,000
3325 CONTRACTUAL - MAINTENANCE	30,000	30,500
5100 ELECTRIC SERVICES	355,000	341,000
5102 HEATING SERVICES	120,000	156,000
5103 WATER & SEWER SERVICES	15,500	13,000
5104 REFUSE COLLECTION CHARGES	17,400	15,700
5105 STORMWATER MAINTENANCE	1,100	1,100
5203 TELEPHONE SERVICES	3,500	3,500
5300 INSTITUTIONAL INS. PREMIUMS	49,800	63,000
5305 MOTOR VEHICLE INSURANCE	3,930	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	23,000	25,000
6008 VEHICLE & POWERED EQUIP.-FUEL	11,000	11,000
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	7,000	7,000
8001 EQUIPMENT	1,500	1,500
TOTAL-MAINTENANCE OF BLDGS.& GROUNDS	1,278,210	1,309,735
51010 HEALTH DEPARTMENT		
5601 CONTRIBUTION TO STATE HEALTH DEPT.	517,600	529,240
TOTAL-HEALTH DEPARTMENT	517,600	529,240
51020 TAX RELIEF FOR THE ELDERLY		
5799 TAX RELIEF FOR THE ELDERLY	250,000	260,000
TOTAL-TAX RELIEF FOR THE ELDERLY	250,000	260,000
71010 PARKS & RECREATION		
1100 SALARIES & WAGES	383,100	338,850
1300 SALARIES & WAGES/PART-TIME	68,700	81,000
1500 SALARIES & WAGES-AFTER SCH.PROGRAM	160,000	173,500
1550 SAL.& WAGES-KIDS CAMP	49,000	57,500
1600 COMPENSATION OF BOARD MEMBERS	3,500	3,500
2100 EMPLOYERS SHARE-FICA	50,555	50,065
2210 EMPLOYERS SHARE-RETIREMENT	42,430	42,360
2300 EMPLOYERS SHARE-HOSPITALIZATION	57,615	66,700
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,040	4,035
2700 WORKERS COMPENSATION INS.	9,785	10,765
3201 INSTRUCTION-FEE BASED PROGRAMS	68,000	75,000
3205 CREDIT CARD FEES	12,500	11,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
3320 MAINTENANCE SERVICE CONTRACTS	36,680	33,500
3600 ADVERTISING	30,000	33,500
3800 CONTRACT SERVICES-LIFEGUARDS	21,500	22,500
5100 ELECTRIC SERVICES	16,500	17,500
5103 WATER & SEWERAGE SERVICES	5,800	4,800
5201 POSTAL SERVICES	4,500	3,700
5203 TELEPHONE SERVICES	6,500	6,500
5305 MOTOR VEHICLE INSURANCE	6,760	7,200
5501 TRAVEL EXPENSES	1,800	2,400
5801 DUES & SUBSCRIPTIONS	500	700
6001 OFFICE SUPPLIES	16,000	16,000
6002 SUPPLIES-CARE PROGRAMS	10,000	11,500
6003 KIDS CAMP SUPPLIES	9,800	10,750
6005 JANITORIAL & HOUSEKEEPING SUPPLIES	3,500	4,300
6007 REPAIR & MAINT-GROUNDSKEEP/GENERAL	4,700	4,500
6008 VEHICLE & POWERED EQUIPMENT-FUEL	35,200	35,000
6009 VEH MAINT & SUPPLIES-FLEET VEHICLES	5,670	5,500
6010 POWER EQUIPMENT MAINT & SUPPLIES	7,830	7,500
6011 REPAIR & MAINT-SHOP/GENERAL	3,760	3,500
6012 REPAIR & MAINT-EASEMENT	22,090	21,500
6013 REPAIR & MAINT-SD SWIMMING POOL	7,520	7,500
6014 REPAIR & MAINT-PARKS	6,110	6,000
6015 REPAIR & MAINT-COMMUNITY GYM/CENTER	2,820	2,500
6021 ATHLETIC SUPPLIES	8,000	6,500
6024 ADULT PROGRAM SUPPLIES	108,000	105,000
8001 EQUIPMENT	8,700	10,000
8003 COMPUTER SOFTWARE	0	1,500
TOTAL-PARKS & RECREATION	1,299,465	1,305,625
71020 NATURAL CHIMNEYS		
1100 SALARIES & WAGES	35,970	38,470
1300 SALARIES & WAGES/PART-TIME	51,700	45,440
2100 EMPLOYERS SHARE-FICA	6,710	6,420
2210 EMPLOYERS SHARE-RETIREMENT	4,375	4,810
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,960	6,670
2400 EMPLOYERS SHARE-GROUP LIFE INS.	420	460
2700 WORKERS COMPENSATION INS.	930	1,025
3320 MAINTENANCE SERVICE CONTRACTS	16,000	11,200
3600 ADVERTISING	500	0
3800 CONTRACT SERVICES-LIFEGUARDS	10,800	11,250
5100 ELECTRIC SERVICES	19,000	20,500
5104 REFUSE COLLECTION CHARGES	6,500	6,750
5203 TELEPHONE SERVICES	2,100	2,350
5300 FACILITY INSURANCE	2,545	2,700

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
5305 MOTOR VEHICLE INSURANCE	1,125	1,200
5501 TRAVEL EXPENSES	1,200	1,400
6001 OFFICE SUPPLIES	500	500
6004 EVENT AND PROGRAM SUPPLIES	2,200	2,500
6005 JANITORIAL SUPPLIES	3,000	2,800
6006 WATER & SEWER SUPPLIES	0	2,250
6007 REPAIR AND MAINTENANCE SUPPLIES	9,000	9,750
6008 VEHICLE & POWERED EQUIPMENT-FUEL	5,100	4,000
6009 VEH & POWERED EQUIP.-MAINT.& SUPPLI	1,600	2,000
8001 EQUIPMENT	0	13,000
TOTAL-NATURAL CHIMNEYS	187,235	197,445
73010 LIBRARY		
1100 SALARIES & WAGES	471,920	461,975
1300 SALARIES & WAGES/PART-TIME	100,800	98,295
2100 EMPLOYERS SHARE-FICA	43,815	42,865
2210 EMPLOYERS SHARE-RETIREMENT	57,565	57,745
2300 EMPLOYERS SHARE-HOSPITALIZATION	77,480	86,710
2400 EMPLOYERS SHARE-GROUP LIFE INS.	5,480	5,500
2700 WORKERS COMPENSATION INS.	675	750
3125 COLLECTION AGENCY FEE	5,000	5,300
3310 REPAIRS & MAINT.-CONTRACTUAL	3,000	3,000
3320 MAINTENANCE SERVICE CONTRACTS	32,815	31,135
3324 JANITORIAL SERVICES-CONTRACTUAL	5,000	5,400
3600 ADVERTISING	100	100
5100 ELECTRIC SERVICES	30,000	31,000
5102 HEATING SERVICES	7,500	7,500
5103 WATER & SEWERAGE SERVICES	2,500	2,500
5104 REFUSE COLLECTION CHARGES	2,660	2,660
5201 POSTAL SERVICES	600	600
5203 TELEPHONE SERVICES	36,735	37,340
5300 INSURANCE-BUILDING	4,775	4,800
5305 MOTOR VEHICLE INSURANCE	565	600
5501 TRAVEL EXPENSES	2,000	2,500
5688 BOOK STATIONS	10,600	10,600
5801 DUES & SUBSCRIPTIONS	1,200	1,200
6001 OFFICE SUPPLIES	5,000	5,000
6005 JANITORIAL SUPPLIES	4,300	4,300
6007 REPAIR & MAINT.SUPPLIES-BLDGS.	1,000	1,000
6008 MOTOR VEHICLE FUEL	1,300	1,300
6009 MOTOR VEHICLE MAINT.& SUPPLIES	800	1,000
6016 BOOKS (LOCAL ONLY)	15,755	10,000
6017 BOOKS (STATE & FEDERAL AID)	101,195	104,960
6018 PERIODICALS (MAGS.,NEWSPAPERS)	10,000	10,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
6019 AUDIOVISUAL MATERIALS	43,000	43,000
6021 LIBRARY MATERIALS & SUPPLIES	20,500	20,500
8001 EQUIPMENT	7,800	0
8002 FURNITURE & FIXTURES	1,465	800
8200 IMPROVEMENT TO SITES	20,580	0
TOTAL-LIBRARY	1,135,480	1,101,935
73020 CHURCHVILLE BRANCH LIBRARY		
1100 SALARIES & WAGES	67,730	61,585
2100 EMPLOYERS SHARE-FICA	5,000	4,715
2210 EMPLOYERS SHARE-RETIREMENT	8,070	7,700
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,920	13,340
2400 EMPLOYERS SHARE-GROUP LIFE INS.	770	735
2700 WORKERS COMPENSATION INS.	55	60
3310 REPAIRS & MAINT.-CONTRACTUAL	400	400
3320 MAINTENANCE SERVICE CONTRACTS	600	600
3324 JANITORIAL SERVICES-CONTRACT	200	980
5100 ELECTRIC SERVICES	8,000	8,000
5103 WATER & SEWERAGE SERVICES	300	300
5203 TELEPHONE SERVICES	3,840	3,840
5300 INSURANCE-BUILDING	950	1,000
6001 OFFICE SUPPLIES	900	900
6005 JANITORIAL SUPPLIES	550	550
6007 REPAIR & MAINT. SUPPLIES	400	400
TOTAL-CHURCHVILLE BRANCH LIBRARY	109,685	105,105
81010 COMMUNITY DEVELOPMENT		
1100 SALARIES & WAGES	573,900	564,840
1300 SALARIES & WAGES/PART-TIME	2,000	7,000
1600 COMP.-PLANNING BOARD MEMBERS-CO.	6,000	6,825
1700 COMP. OF ZONING BOARD OF APPEALS	5,800	6,000
1800 COMP. OF PLANNING DIST VI MEMBERS	1,000	1,000
2100 EMPLOYERS SHARE-FICA	44,060	43,760
2210 EMPLOYERS SHARE-RETIREMENT	70,605	70,605
2300 EMPLOYERS SHARE-HOSPITALIZATION	65,560	73,370
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,725	6,725
2700 WORKERS COMPENSATION INS.	5,430	5,975
3110 PROFESSIONAL SERVICES-TOWERS	14,700	9,800
3600 ADVERTISING	15,000	15,000
5201 POSTAL SERVICES	8,800	10,000
5203 TELEPHONE SERVICES	9,505	8,675
5305 MOTOR VEHICLE INSURANCE	2,810	2,400

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
5501 TRAVEL EXPENSES	10,000	10,000
5604 PLANNING DISTRICT VI	48,610	52,600
5801 DUES & SUBSCRIPTIONS	2,695	7,480
6001 OFFICE SUPPLIES	19,600	21,560
6002 DRAFTING SUPPLIES	1,700	2,100
6008 MOTOR VEHICLE FUEL	10,000	10,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	2,600	2,600
8002 FURNITURE & FIXTURES	21,440	2,100
TOTAL-COMMUNITY DEVELOPMENT	948,540	940,415
81020 TOURISM & ECON.DEVELOPMENT		
5603 TOURISM DEVELOPMENT	60,000	38,000
5677 GREATER AUGUSTA CHAMBER OF COMMERCE	1,090	1,090
5679 SHENANDOAH VALLEY AIRPORT	124,405	124,405
5698 FINE ARTS GRANT	10,000	10,000
5700 AUGUSTA COUNTY FAIR	0	5,000
5706 FARMERS MARKET	500	500
TOTAL-TOURISM & ECON.DEVELOPMENT	195,995	178,995
81050 ECONOMIC DEVELOPMENT		
1100 SALARIES & WAGES	115,185	137,500
2100 EMPLOYERS SHARE-FICA	8,815	10,520
2210 EMPLOYERS SHARE-RETIREMENT	14,275	17,190
2300 EMPLOYERS SHARE-HOSPITALIZATION	7,950	13,340
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,360	1,640
2700 WORKERS COMPENSATION INS.	975	1,075
3600 ADVERTISING/MARKETING	15,500	15,500
5201 POSTAL SERVICES	125	125
5203 TELEPHONE SERVICES	650	1,000
5501 TRAVEL EXPENSES	8,250	8,250
5674 SHENANDOAH VALLEY PARTNERSHIP	46,114	55,344
5675 SMALL BUSINESS DEVELOPMENT CENTER	7,500	10,000
5801 DUES & SUBSCRIPTIONS	1,270	1,270
6001 OFFICE SUPPLIES	250	400
TOTAL-ECONOMIC DEVELOPMENT	228,219	273,154
82010 ENVIRONMENTAL MANAGEMENT SYSTEM		
1100 SALARY AND WAGES	30,600	25,760
2100 EMPLOYERS SHARE-FICA	2,340	1,970
2210 EMPLOYERS SHARE-RETIREMENT	2,690	3,220

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
2300 EMPLOYERS SHARE-HOSPITALIZATION	2,385	2,670
2400 EMPLOYERS SHARE-GROUP LIFE INS.	260	310
2700 WORKERS COMPENSATION INS.	40	45
3120 CONTRACT SERVICES	200	200
3600 RECYCLING COMMITTEE	3,050	3,000
5203 TELEPHONE SERVICES	400	400
5501 TRAVEL EXPENSES	100	400
5801 DUES & SUBSCRIPTIONS	200	200
6001 OFFICE SUPPLIES	50	50
6014 ENVIROMENTAL SUPPLIES	50	50
TOTAL-ENVIRONMENTAL MANAGEMENT SYSTEM	42,365	38,275
83010 EXTENSION OFFICE		
1100 SALARIES & WAGES -V.P.I.	85,560	73,060
1300 SALARIES & WAGES/PART-TIME	0	12,500
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	94,660
83050 COUNTY FARM		
6003 AGRICULTURE SUPPLIES & MAINT.	3,000	3,000
6007 AGRICULTURAL DEVELOPMENT FUND	10,000	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	8,000	8,000
2220 LINE OF DUTY	69,000	100,400
2300 HOSPITALIZATION-DEPENDENT CARE	330,000	200,000
2600 UNEMPLOYMENT	2,000	5,000
2700 WORKERS COMPENSATION INS.	3,500	3,500
2800 OTHER BENEFITS	2,900	2,900
2801 HOSPITALIZATION-RETIREEES	50,000	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
9995 PAY & CLASS. PLAN-COMP BOARD	0	193,620
9996 STATE CUTS	180,030	0

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
9997 PAY & CLASS. PLAN-COUNTY	0	405,600
9998 PAY & CLASS. PLAN-SICK	0	20,000
9999 PAY & CLASS. PLAN-PART TIME	5,000	30,000
TOTAL-OTHER OPERATIONAL FUNCTIONS	704,325	1,077,915
92030 CONTRIBUTIONS		
5602 MENTAL HEALTH SERVICES BOARD	117,860	138,350
5604 VALLEY EDUCATION ALLIANCE	1,000	1,000
5665 VALLEY PROGRAM FOR AGING SERVICES	15,404	15,404
5673 BLUE RIDGE COMMUNITY COLLEGE	5,000	5,000
5703 COORD. AREA TRANSPORTATION SERV.	33,176	34,382
5707 CATS-TAX EXEMPTION	5,672	13,518
5711 COMMUNITY CENTERS (FROM P&R)	11,250	11,250
5714 CRAIGSVILLE MEALS TAX	20,530	25,934
5715 VERONA FOOD PANTRY	39,540	39,540
5720 CRAIGSVILLE PERSONAL PROPERTY REIMB	22,390	22,390
5750 LIONS OF VA-TAX EXEMPTION	900	872
5751 OAK GROVE THEATER-TAX EXEMPTION	2,170	2,168
5760 CAP-SAW CONTRIBUTION	41,650	41,650
TOTAL-CONTRIBUTIONS	316,542	351,458
92040 CONTINGENCIES		
9997 FEMA GRANT DISBURSEMENTS	10,250	0
9998 CDBG-FIELDS OF GOLD AGRITOURISM	20,500	0
9999 CONTINGENCIES	60,489	156,890
TOTAL-CONTINGENCIES	91,239	156,890
94000 TRANSFERS TO OTHER FUNDS		
0015 TRANSFERS TO REVENUE RECOVERY FUND	160,000	160,000
0023 TRANSFERS TO VPA FUND	891,596	907,934
0024 TRANSFERS TO CSA FUND	1,090,250	1,143,000
0041 TRANSFERS TO SCHOOL FUND	34,285,816	36,158,049
0045 TRANSFERS TO SCHOOL DEBT FUND	7,264,255	7,275,327
0070 TRANSFERS TO CO. CAPITAL IMPROV.	3,091,355	1,170,919
TOTAL-TRANSFERS TO OTHER FUNDS	46,783,272	46,815,229
GRAND TOTAL GENERAL OPERATING FUND	78,890,807	79,641,120

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
RECAPITULATION:		
11010 BOARD OF SUPERVISORS	145,205	148,045
12010 COUNTY ADMINISTRATOR	560,065	536,155
12030 PERSONNEL	182,140	181,520
12040 COUNTY ATTORNEY	249,510	203,095
12090 COMMISSIONER OF THE REVENUE	804,990	804,165
12100 REASSESSMENT	463,800	180,100
12110 BOARD OF EQUALIZATION	0	4,500
12130 TREASURER	533,225	530,925
12150 CENTRAL ACCOUNTING	356,020	362,550
12200 MANAGEMENT INFORMATION SYSTEMS	616,250	620,830
13010 BOARD OF ELECTIONS	281,825	220,640
21010 CIRCUIT COURT	97,975	97,990
21020 GENERAL DISTRICT COURT	6,100	5,700
21030 MAGISTRATE	3,975	3,855
21060 CLERK OF THE CIRCUIT COURT	763,840	763,330
22010 COMMONWEALTH ATTORNEY	937,525	938,445
31020 SHERIFF	5,514,135	5,496,765
31040 EMERGENCY COMMUNICATIONS CENTER	1,540,940	1,565,780
32010 FIRE DEPARTMENT	4,162,655	4,367,205
32020 EMERGENCY SERVICES-VOLUNTEER	1,901,366	2,067,338
32030 FIRE & EMS TRAINING	277,505	274,875
32040 FIRE SAFER GRANT	782,095	1,054,765
33030 J&D COURT	14,435	17,920
33040 COURT SERVICES	3,120	2,850
33050 JUVENILE & PROBATION	1,645,704	1,568,006
34010 BUILDING INSPECTIONS	384,175	362,665
35010 ANIMAL CONTROL	373,920	375,405
41020 HIGHWAYS & ROADS	19,980	17,000
41040 STREET LIGHTS	120,000	116,000
42010 SANITATION & WASTE REMOVAL	1,803,750	1,852,875
42020 RECYCLING PROGRAM	148,750	150,750
43010 MAINTENANCE OF BLDGS.& GROUNDS	1,278,210	1,309,735
51010 HEALTH DEPARTMENT	517,600	529,240
51020 TAX RELIEF FOR THE ELDERLY	250,000	260,000
71010 PARKS & RECREATION	1,299,465	1,305,625
71020 NATURAL CHIMNEYS	187,235	197,445
73010 LIBRARY	1,135,480	1,101,935
73020 CHURCHVILLE BRANCH LIBRARY	109,685	105,105
81010 COMMUNITY DEVELOPMENT	948,540	940,415
81020 TOURISM & ECON.DEVELOPMENT	195,995	178,995
81050 ECONOMIC DEVELOPMENT	228,219	273,154
82010 ENVIRONMENTAL MANAGEMENT SYSTEM	42,365	38,275
83010 EXTENSION OFFICE	94,660	94,660
83050 COUNTY FARM	13,000	13,000
92020 OTHER OPERATIONAL FUNCTIONS	704,325	1,077,915

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
92030 CONTRIBUTIONS	316,542	351,458
92040 CONTINGENCIES	91,239	156,890
94000 TRANSFERS TO OTHER FUNDS	46,783,272	46,815,229
GRAND TOTAL GENERAL OPERATING FUND	78,890,807	79,641,120

FIRE REVOLVING LOAN FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 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

DRUG ENFORCEMENT FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
31030 OPERATIONS		
1100 SALARIES & WAGES	49,150	48,150
1200 OVER-TIME	22,000	22,000
2100 EMPLOYERS SHARE-FICA	5,435	5,370
2210 EMPLOYERS SHARE-RETIREMENT	6,020	6,020
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,960	6,670
2400 EMPLOYERS SHARE-GROUP LIFE INS.	575	575
6010 POLICE SUPPLIES	710	0
8001 COMPUTER EQUIPMENT	3,500	0
9999 DRUG BUYS	10,000	10,000
TOTAL-OPERATIONS	103,350	98,785
GRAND TOTAL DRUG ENFORCEMENT FUND	103,350	98,785

ECONOMIC DEVELOPMENT FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
53000 CAPITAL CONTRIBUTIONS		
8000 PAYMENTS TO IDA	74,000	74,000
TOTAL-CAPITAL CONTRIBUTIONS	74,000	74,000
GRAND TOTAL ECONOMIC DEVELOPMENT FUND	74,000	74,000

REVENUE RECOVERY FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
32020 VOLUNTEER CONTRIBUTIONS		
9001 DEERFIELD RESCUE SQUAD	22,130	20,300
9002 CHURCHVILLE RESCUE SQUAD	92,205	118,525
9003 STUARTS DRAFT RESCUE SQUAD	161,225	166,240
9004 CRAIGSVILLE/AUG.SPRINGS RESCUE SQD	74,290	41,055
9005 NEW HOPE RESCUE SQUAD	20,615	25,860
9006 MOUNT SOLON RESCUE SQUAD	32,080	44,425
9007 WEYERS CAVE	0	32,860
TOTAL-VOLUNTEER CONTRIBUTIONS	402,545	449,265
32040 SERVICE FEES		
3100 PROFESSIONAL SERVICES	42,000	68,750
TOTAL-SERVICE FEES	42,000	68,750
92040 CONTINGENCIES		
9991 STAUNTON AUGUSTA RESCUE	25,600	17,400
9992 WAYNESBORO FIRST AID CREW	14,400	9,800
9993 AUGUSTA AGENCY CONTRIBUTION	94,000	110,000
TOTAL-CONTINGENCIES	134,000	137,200
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	164,000	560,000
TOTAL-TRANSFERS TO OTHER FUNDS	164,000	560,000
GRAND TOTAL REVENUE RECOVERY FUND	742,545	1,215,215

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
53010 ADMINISTRATION		
1100 SALARIES & WAGES	4,792,000	4,835,060
2100 EMPLOYERS SHARE-FICA	350,000	369,882
2210 EMPLOYERS SHARE-RETIREMENT	547,000	574,682
2300 EMPLOYERS SHARE-HOSPITALIZATION	853,000	973,117
2400 EMPLOYERS SHARE-GROUP LIFE INS.	53,000	54,702
2600 UNEMPLOYMENT COMPENSATION	3,600	4,000
2700 WORKERS COMPENSATION INS.	17,129	18,000
3110 PROFESSIONAL HEALTH SERVICES	1,600	1,700
3120 LEGAL/OTHER PROFESSIONAL SERVICES	275,000	295,000
3310 REPAIRS & MAINT.-CONTRACTUAL	34,000	35,000
5201 POSTAL SERVICES	58,000	60,000
5203 TELEPHONE SERVICES	55,000	58,000
5305 MOTOR VEHICLE INSURANCE	13,763	14,000
5306 SURETY BOND	463	490
5307 PUBLIC OFFICIAL LIABILITY INS.	2,317	2,317
5402 RENT-BUILDING	180,000	185,000
5501 TRAVEL EXPENSES/TRAINING	18,000	22,000
5504 IN-SERVICE TRAINING & EDUCATION	3,000	3,000
5801 DUES & SUBSCRIPTIONS/ADVERTISING	1,000	2,000
6001 OFFICE SUPPLIES	67,200	80,000
6008 MOTOR VEHICLE FUEL	41,000	44,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	17,000	18,000
8002 FURNITURE & FIXTURES	1,500	2,500
8005 MOTOR VEHICLES	37,450	37,300
TOTAL-ADMINISTRATION	7,422,022	7,689,750
53020 PUBLIC ASSISTANCE		
5701 GENERAL RELIEF	23,000	27,000
5702 AUXILIARY GRANTS	135,000	135,000
5706 AID TO DEPT.CHILDREN-FOSTER CARE	520,000	650,000
5714 SPECIAL ADOPTION PAYMENTS	720,000	770,000
5715 ADOPTION SUBSIDY PAYMENTS	880,000	940,000
5717 ADULT & APS SERVICES	21,000	22,000
5718 CLIENT PURCHASED SVCS	110,000	115,000
5725 VIEW PURCHASED SVCS	175,000	190,000
5750 FAMILY OUTREACH GRANT	340,000	350,000
TOTAL-PUBLIC ASSISTANCE	2,924,000	3,199,000
53070 FAMILY RESOURCE CENTER		
5760 FAMILY RESOURCE CENTER	65,000	90,000
5790 INFO & REFERRAL GRANT	140,000	145,000
TOTAL-FAMILY RESOURCE CENTER	205,000	235,000

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	10,551,022	11,123,750

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
RECAPITULATION:		
53010 ADMINISTRATION	7,422,022	7,689,750
53020 PUBLIC ASSISTANCE	2,924,000	3,199,000
53070 FAMILY RESOURCE CENTER	205,000	235,000
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	10,551,022	11,123,750

COMPREHENSIVE SERVICES ACT

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
53060 COMPREHENSIVE SERVICES ACT		
5715 FAMILY COMPREHENSIVE SERVICE	3,200,000	3,300,000
TOTAL-COMPREHENSIVE SERVICES ACT	3,200,000	3,300,000
GRAND TOTAL COMPREHENSIVE SERVICES ACT	3,200,000	3,300,000

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, ELEM, REGULAR	35,745,823	36,968,118
1128 TEACHERS, MIDD, VOC EXT	213,183	213,183
1130 ITCV COORDINATOR	118,062	120,423
1151 AIDES, ELEM, REGULAR	2,012,278	1,985,547
1520 SUBSTITUTE TEACHERS, ELEM, REGULAR	668,400	666,400
1551 SUBSTITUTE AIDES, ELEM, REGULAR	72,500	72,500
1621 TEACHER SUPPLEMENT	767,310	781,811
1650 NAT'L BD CERTIFIED INCENTIVE BONUS	5,000	5,000
1660 BONUS	760,054	0
2100 FICA, UNDESIGNATED PROGRAM	2,946,585	2,875,349
2210 RETIREMENT, ELEM, REGULAR	4,824,286	4,803,251
2300 HOSPITALIZATION, ELEM, REGULAR	4,611,035	5,174,483
2400 GROUP LIFE INS, ELEM, REGULAR	449,554	447,616
2600 UNEMPLOYMENT INSURANCE	18,050	18,050
2700 WORKERS COMPENSATION	109,660	123,610
2800 OTHER BENEFITS	192,050	190,300
3100 PROFESSIONAL SERVICE, RTI	648,582	538,932
3300 MAINTENANCE SERVICE, SPEC ED	53,571	55,203
3500 PRINTING, ELEM, TITLE I	583	0
3600 ADVERTISING, VOCATIONAL, HIGH	500	365
3800 PURCHASED SERVICES, SVRP PT, PT, SP	332,125	424,616
3810 TUITION, OTHER DIVISIONS	214,612	190,627
5203 TELECOMMUNICATIONS - ITCV	540	540
5501 TRAVEL, ELEM, REGULAR	21,433	23,433
5504 CONFERENCE/INSERVICE RTI	106,715	79,274
5801 DUES/MEMBERSHIP, ELEM	18,094	18,094
6001 TEXTBOOK REPAIR SUPPLIES	12,000	4,000
6007 REPAIR & MAINT/ MIDD CAREER & TECH	2,151	1,600
6008 FUEL, INFANT & TODDLER AUGUSTA/HIGH	300	300
6012 TEXTBOOKS, ELEM	124,248	129,450
6013 EDUC SUPPLIES, REGULAR	1,251,387	882,496
6016 PARENTAL INVOLVEMENT TITLE I -ELEM.	10,000	10,000
6017 MATERIALS & SUPPLIES-OUTREACH	13,808	19,000
6040 TECHNOLOGY SOFTWARE	288,716	238,750
6050 NON-CAPITALIZED TECH HARDWARE-SPEC.	208,221	114,930
6070 CONSUMABLE EQUIP, MID CAREER & TECH	64,834	78,980
7100 SVRP TUITION/ OT, PT & SPEECH	883,915	931,720
7201 VVTC TUITION	1,995,235	2,220,230
7202 VVTC - LOCAL COLLECTIONS	483,543	509,196
7203 VVTC - FLOW THROUGH FUNDS	408,889	366,607
7204 VVTC - CARL PERKINS	14,858	15,000
7300 CEN.SHEN.VALLEY GOV.SCHOOL-GIFTED	367,157	392,563
TOTAL-CLASSROOM INSTRUCTION	61,039,847	61,691,547

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
12100 GUIDANCE SERVICES		
1123 COUNSELORS, ELEM	1,614,201	1,646,404
1150 GUIDANCE CLERICAL, MIDD	203,046	207,104
1660 BONUS	33,555	0
2100 FICA	141,588	141,796
2210 RETIREMENT	228,750	233,315
2300 HOSPITALIZATION INSURANCE	233,396	267,716
2400 GROUP LIFE INSURANCE	21,316	21,741
2700 WORKERS COMPENSATION	5,065	5,709
3100 GUIDANCE SERVICES, ELEM	0	3,800
5400 LEASES & RENTALS, MIDD	5,365	5,365
5504 CONFERENCE/EDUC/INSERVICE	6,295	3,500
6013 EDUCATIONAL SUPPLIES	9,558	7,875
6050 NON-CAPITALIZED TECHNOLOGY HARDWARE	1,067	0
TOTAL-GUIDANCE SERVICES	2,503,202	2,544,325
12200 SCHOOL SOCIAL WORKER SERVICES		
1130 OTHER PROFESSIONALS - NON-GRANT	100,629	102,642
1134 VISITING TEACHERS	224,845	229,343
1660 BONUS	5,671	0
2100 FICA	25,333	25,394
2210 RETIREMENT	41,561	42,393
2300 HOSPITALIZATION INSURANCE	42,674	48,876
2400 GROUP LIFE INSURANCE	3,873	3,951
2700 WORKERS COMPENSATION	870	981
3100 PROFESSIONAL SERVICES	600	500
3600 ADVERTISING, VPI	366	0
5004 PARENT ACTIVITY- VPI	1,000	1,000
5203 TELECOMMUNICATIONS-SOCIAL WORKERS	3,000	3,000
5501 TRAVEL, SOCIAL WORKER	300	200
5504 CONFERENCE REIMB	300	1,000
6013 EDUCATIONAL SUPPLIES	500	500
6040 TECH SOFTWARE, SOCIAL WORKERS	500	250
TOTAL-SCHOOL SOCIAL WORKER SERVICES	452,022	460,030
12300 HOMEBOUND INSTRUCTION		
1121 HOMEBOUND INSTRUCTORS, ELEM	35,531	35,531
2100 FICA, HOMEBOUND, ELEM	2,719	2,719
5501 TRAVEL - MILEAGE	250	250
6040 TECHNOLOGY SOFTWARE, HOMEBOUND	10,000	0
TOTAL-HOMEBOUND INSTRUCTION	48,500	38,500

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
13100 IMPROVEMENT OF INSTRUCTION		
1124 CURR SUPERVISOR, REGULAR	768,014	770,272
1130 OTHER PROFESSIONAL, REG	102,037	103,576
1150 OFFICE CLERICAL, REGULAR	269,730	275,125
1626 TITLE I PARENT LIASON	5,000	5,000
1660 BONUS	21,741	0
2100 FICA, REGULAR	89,240	88,279
2210 RETIREMENT, REGULAR	142,346	143,522
2300 HOSPITALIZATION, REGULAR	95,076	108,091
2400 GROUP LIFE INS, REGULAR	13,265	13,373
2700 WORKERS COMPENSATION	3,049	3,437
2800 OTHER BENEFITS	17,809	195
3100 PROF SERVICES, DISTRICT, SPECIAL ED	44,266	0
3500 IMPROV INST. PRINTING SERV SPEC ED	1,300	1,350
5400 LEASES & RENTALS	22,450	22,450
5501 TRAVEL - MILEAGE	400	400
5504 CONFERENCE REIMB, REGULAR	8,250	9,750
6001 OFFICE SUPPLIES, SPECIAL ED	4,000	4,000
6007 REPAIR SUPPLIES - SPEC ED	400	400
6013 EDUCATIONAL SUPPLIES, SPECIAL ED	1,500	1,500
6016 PARENTAL INVOLVE, TITLE I	3,000	3,000
6040 TECHNOLOGY SOFTWARE	34,000	34,000
6050 NONCAPITALIZED TECH HARDWARE	11,194	11,125
TOTAL-IMPROVEMENT OF INSTRUCTION	1,658,067	1,598,845
13200 MEDIA SERVICES		
1122 LIBRARIANS, ELEM	1,088,307	1,050,606
1150 OFFICE CLERICAL, MEDIA CENTER	163,621	166,893
1660 BONUS	25,042	0
2100 FICA, MEDIA CENTER	97,687	93,137
2210 RETIREMENT, MEDIA CENTER	159,872	155,473
2300 HOSPITALIZATION, MEDIA CENTER	165,984	184,482
2400 GROUP LIFE INS, MEDIA CENTER	14,897	14,488
2700 WORKERS COMPENSATION	3,490	3,934
5504 CONFERENCE/EDUC/INSERVICE	7,700	7,700
6012 BOOKS & SUBSCRIPTIONS, BMES	116,320	114,075
6040 SOFTWARE/ON-LINE SUPPLIES	27,700	27,700
TOTAL-MEDIA SERVICES	1,870,620	1,818,488
13800 TECHNOLOGY SERVICES		
1124 SUPERVISORS, TECHNOLOGY	196,110	200,033
1140 TECHNICAL, TECHNOLOGY	648,502	663,354

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
1150 OFFICE CLERICAL, TECHNOLOGY	14,010	15,004
1660 BONUS	16,777	0
2100 FICA, TECHNOLOGY	66,969	67,195
2210 RETIREMENT, TECHNOLOGY	109,644	112,171
2300 HOSPITALIZATION INS, TECHNOLOGY	98,287	112,233
2400 GROUP LIFE INS, TECHNOLOGY	10,215	10,453
2700 WORKERS COMPENSATION, TECHNOLOGY	3,044	3,431
2800 OTHER BENEFITS, TECHNOLOGY	2,000	2,000
3300 MAINTENANCE SERVICE, TECHNOLOGY	2,500	2,500
5001 ON LINE COMPUTER TELECOMMUNICATIONS	595,891	631,000
6001 OFFICE SUPPLIES	9,000	10,000
6040 SOFTWARE/ON-LINE, TECHNOLOGY	175,000	180,000
6050 NON-CAPITALIZED TECH HARDWARE	240,000	180,000
6060 INFRASTRUCTURE, TECHLOGY	30,000	45,000
TOTAL-TECHNOLOGY SERVICES	2,217,949	2,234,374
14100 OFFICE OF THE PRINCIPAL		
1126 PRINCIPALS, ELEM	1,665,947	1,619,443
1127 ASSISTANT PRINCIPALS, ELEM	1,395,869	1,315,350
1150 OFFICE CLERICAL, ELEM	960,320	965,227
1627 ELEM ASSIST PRINCIPAL SUPPLEMENT	6,659	6,659
1628 ATHLETIC ASSISTANT SUPPLEMENT	16,302	0
1660 BONUS	80,058	0
2100 FICA, ELEM	315,573	298,857
2210 RETIREMENT, ELEM	513,626	498,031
2300 HOSPITALIZATION, ELEM	417,440	459,192
2400 GROUP LIFE INS, ELEM	47,866	46,408
2700 WORKERS COMPENSATION	11,277	12,711
2800 UNUSED LEAVE - ELEM	50,000	50,000
5400 LEASES & RENTALS, ELEM	463,085	463,085
5501 TRAVEL, ELEM	29,850	29,850
5504 CONFERENCE REIMB, ELEM	3,615	3,615
TOTAL-OFFICE OF THE PRINCIPAL	5,977,487	5,768,428
21100 BOARD SERVICES		
1111 BOARD MEMBERS	21,000	21,000
2100 FICA	1,610	1,610
2300 HOSPITALIZATION	31,692	36,030
3100 PROFESSIONAL SERVICES	104,736	104,736
3600 ADVERTISING	1,500	1,700
5504 CONFERENCE REIMB	11,000	10,800
5801 DUES & ASSOCIATION MEMBERSHIPS	11,350	11,350
TOTAL-BOARD SERVICES	182,888	187,226

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
21200 EXECUTIVE ADMIN.SERVICES		
1112 SUPERINTENDENT	150,910	153,928
1113 ASSISTANT SUPERINTENDENT	99,522	101,512
1150 OFFICE CLERICAL	97,888	79,411
1660 BONUS	6,530	0
2100 FICA	24,614	23,122
2210 RETIREMENT	44,314	42,594
2300 HOSPITALIZATION	26,410	24,020
2400 GROUP LIFE INS	4,129	3,970
2700 WORKER COMPENSATION	973	1,097
3100 PROFESSIONAL SERVICES	1,030	345
3300 MAINTENANCE OFFICE EQUIP.	3,600	3,600
3500 PRINTING & BINDING	11,500	10,500
5400 LEASES & RENTALS	16,000	17,000
5504 CONFERENCE REIMB	13,000	13,000
5801 DUES & ASSOCIATION MEMBERSHIPS	6,131	6,131
6001 OFFICE SUPPLIES, CENTRAL OFFICE	19,000	18,000
6050 NON-CAPITALIZED TECHNOLOGY HARDWARE	12,500	10,000
6070 NON-CAPITALIZED OFFICE EQUIPMENT	0	1,000
TOTAL-EXECUTIVE ADMIN.SERVICES	538,051	509,230
21400 PERSONNEL SERVICES		
1113 ASSISTANT SUPERINTENDENT, PERSONNEL	92,041	93,882
1150 OFFICE CLERICAL, PERSONNEL	75,343	76,850
1660 BONUS	3,213	0
2100 FICA	13,051	13,061
2210 RETIREMENT	21,376	21,803
2300 HOSPITALIZATION	15,846	18,015
2400 GROUP LIFE INS	1,991	2,032
2700 WORKER COMPENSATION	467	526
3100 CONTRACTED SERVICES	400	400
3102 CONT.SERV.- EMPL EVALUATION/TESTING	400	400
3110 HEALTH SERVICES, EMPLOYEES	14,200	14,200
3300 MAINTENANCE SERVICE, PERSONNEL	0	250
3500 PRINTING & BINDING	2,740	2,740
3800 LICENSE RENEWAL & BACKGROUND CHECK	22,060	22,060
5504 CONFERENCE REIMB	3,800	3,800
5801 PERSONNEL-DUES & ASSOC. MEMBERSHIP	500	500
6001 OFFICE SUPPLIES - PERSONNEL	2,500	2,500
6040 SOFTWARE, PERSONNEL SERVICES	11,350	11,350
TOTAL-PERSONNEL SERVICES	281,278	284,369

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
21600 FISCAL SERVICES		
1130 OTHER PROFESSIONALS, BUSINESS DEPT	162,270	165,515
1137 ACCOUNTANT	169,054	172,435
1660 BONUS	6,388	0
2100 FICA	25,836	25,854
2210 RETIREMENT	42,310	43,157
2300 HOSPITALIZATION	31,692	36,030
2400 GROUP LIFE INS	3,942	4,022
2700 WORKER COMPENSATION	922	1,039
3100 PROFESSIONAL SERVICES	17,800	14,800
3300 MAINTENANCE SERVICES	0	3,600
5501 TRAVEL	125	125
5504 CONFERENCE REIMB	225	225
5801 DUES & ASSOCIATION MEMBERSHIPS	60	60
6040 SOFTWARE, FISCAL SERVICES	0	2,780
TOTAL-FISCAL SERVICES	460,624	469,642
21900 DATA PROCESSING SERVICES		
1130 OTHER PROFESSIONALS, DP	64,091	65,373
1152 COMPUTER OPERATOR, DP	226,892	231,431
1660 BONUS	5,631	0
2100 FICA	22,691	22,706
2210 RETIREMENT	37,158	37,902
2300 HOSPITALIZATION	31,692	36,030
2400 GROUP LIFE INS	3,463	3,531
2700 WORKER COMPENSATION	587	662
3300 COMPUTER MAINTENANCE SERVICES	89,102	83,668
5504 CONFERENCE & TRAINING	4,775	4,755
5801 MEMBERSHIPS & DUES	200	200
6014 DATA PROCESSING SUPPLIES	1,000	1,000
6050 NON-CAPITAL TECH HARDWARE, DATA PRO	3,000	3,000
TOTAL-DATA PROCESSING SERVICES	490,282	490,258
22200 HEALTH SERVICES		
1131 SCHOOL NURSES	410,268	419,118
1140 CLINIC AIDES	154,723	137,278
1660 BONUS	11,406	0
2100 FICA	44,994	43,464
2210 RETIREMENT	72,149	71,053
2300 HOSPITALIZATION	117,800	129,145
2400 GROUP LIFE INS	6,724	6,623
2700 WORKER COMPENSATION	1,691	1,907

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
3100 MEDICAL SERVICES	13,600	13,600
3102 ITCV, EVALUATIONS	6,000	6,000
3103 ITCV, OCCUPATIONAL THERAPY	1,500	1,500
3104 ITCV, PHYSICAL THERAPY	12,000	12,000
3105 ITCV, SPEECH & LANGUAGE	29,000	29,000
3106 HEALTH SERVICES - VISION SERVICE	2,300	2,300
3300 MAINTENANCE SERVICES	400	300
3500 PRINTING & BINDING	650	650
5501 TRAVEL - MILEAGE	200	200
5504 CONFERENCE/EDUC/INSERVICE	250	250
5801 ADMIN/DUES & MEMBERSHIPS, MEDICAID	2,125	2,125
6001 OFFICE SUPPLIES, ITCV	3,818	3,818
6004 MEDICAL & LAB SUPPLIES	6,300	6,300
6040 SOFTWARES / ON-LINE SUPPLIES	7,200	7,200
6050 NON-CAPITALIZED TECH HARDWARE	0	2,500
TOTAL-HEALTH SERVICES	905,098	896,331
22300 PSYCHOLOGICAL SERVICES		
1130 PSYCHOLOGISTS	283,437	289,016
1660 BONUS	5,579	0
2100 FICA	22,111	22,109
2210 RETIREMENT	36,194	36,907
2300 HOSPITALIZATION	26,714	30,633
2400 GROUP LIFE INS	3,373	3,439
2700 WORKER COMPENSATION	640	721
3100 PSYCHOLOGICAL SERVICES	2,000	2,000
5501 TRAVEL-MILEAGE	975	500
5504 CONFERENCE REIMB, PSYCHOLOGISTS	500	1,000
6013 EDUCATIONAL SUPPLIES	5,500	4,500
6040 PSYCHOLOGICAL SERV. - SOFTWARE	1,000	1,000
TOTAL-PSYCHOLOGICAL SERVICES	388,023	391,825
22400 SPEECH/AUDIOLOGY SERVICES		
2100 FICA	180	180
3100 INTERPRETING SERVICES	2,350	2,350
3300 AUDIOMETER MAINTENANCE	1,510	1,600
5501 TRAVEL, MILEAGE	0	700
5504 CONFERENCE/INSERVICE, SPEECH AUDIO	1,000	600
6013 EDUCATIONAL SUPPLIES	3,190	2,000
6040 SOFTWARE/ON-LINE SUPPLIES	1,000	1,000
6050 NON-CAPITALIZED COMPUTER HARDWARE	0	800
TOTAL-SPEECH/AUDIOLOGY SERVICES	9,230	9,230

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
31000 GARAGE MANAGEMENT		
1130 OTHER PROFESSIONALS, TRANSPORTATION	206,851	210,988
1150 OFFICE CLERICAL, TRANSPORTATION	46,009	36,729
1660 BONUS	4,823	0
2100 FICA	19,713	18,950
2210 RETIREMENT	31,013	31,634
2300 HOSPITALIZATION	21,128	24,020
2400 GROUP LIFE INS	2,890	2,948
2700 WORKER COMPENSATION	704	794
5203 TELECOMMUNICATIONS, TRANSPORTATION	9,000	9,000
5400 LEASES & RENTALS	6,500	6,500
6001 OFFICE SUPPLIES, GARAGE	2,000	1,500
6040 TECH SOFTWARE, TRANSPORTATION MGT	1,489	1,489
6050 NON-CAPITALIZED TECH HARDWARE	813	1,000
TOTAL-GARAGE MANAGEMENT	352,933	345,552
32000 VEHICLE OPERATION SERVICE		
1140 AIDES, BUS	67,500	67,500
1170 BUS DRIVERS, REGULAR	1,835,439	1,881,430
1171 SUBSTITUTE BUS DRIVERS	193,500	190,500
1173 BUS DRIVERS, ACTIVITY	94,000	94,000
1660 BONUS	66,320	0
2100 FICA	174,857	173,070
2300 HOSPITALIZATION	771,552	443,304
2600 UNEMPLOYMENT INSURANCE, BUS GARAGE	3,350	3,350
2700 WORKER COMPENSATION	77,769	87,660
2800 OTHER BENEFITS	24,264	22,347
3100 PROFESSIONAL SERVICES	18,500	23,500
3430 TRANSPORTATION BY PARENTS	13,200	7,500
5300 INSURANCE, BUSES	65,566	68,623
5504 CONFERENCE REIMB, DRIVERS	750	750
6001 OFFICE SUPPLIES	300	300
6004 FIRST AID SUPPLIES	2,000	2,000
6008 VEHICLE FUELS, BUSES	965,842	965,842
TOTAL-VEHICLE OPERATION SERVICE	4,374,709	4,031,676
34000 VEHICLE MAINTENANCE SERVICE		
1165 MECHANICS	341,735	348,573
1660 BONUS	6,502	0
2100 FICA	26,639	26,665
2210 RETIREMENT	28,843	29,420
2300 HOSPITALIZATION	47,538	54,045

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
2400 GROUP LIFE INS	4,066	4,147
2700 WORKER COMPENSATION	11,268	12,701
2800 OTHER BENEFITS	600	600
3300 OUTSIDE MAINTENANCE SERVICES	32,000	32,000
3700 LAUNDRY & DRY CLEANING	9,000	9,000
5504 CONFERENCE REIMB, GARAGE	900	900
6009 VEHICLE PARTS, SUPPLIES	327,135	327,135
TOTAL-VEHICLE MAINTENANCE SERVICE	836,226	845,186
41000 OPERATIONS MANAGEMENT		
1130 OTHER PROFESSIONALS, MAINTENANCE	81,248	82,873
1150 OFFICE CLERICAL, MAINTENANCE	31,384	32,012
1660 BONUS	2,253	0
2100 FICA	8,788	8,789
2210 RETIREMENT	14,383	14,671
2300 HOSPITALIZATION	10,564	12,010
2400 GROUP LIFE INS	1,340	1,367
2700 WORKER COMPENSATION	313	353
5201 POSTAL SERVICES	14,000	14,000
5202 DELIVERY SERVICES	1,300	1,300
5203 TELEPHONE SERVICES	115,000	115,000
5300 INSURANCE	41,682	43,854
5410 EQUIPMENT LEASE-CONTRACTUAL	3,700	3,700
6001 OFFICE SUPPLIES, MAINTENANCE	972	1,700
6050 NON-CAPITALIZED TECHNOLOGY	728	0
TOTAL-OPERATIONS MANAGEMENT	327,655	331,629
42000 BUILDING SERVICE		
1130 OTHER PROFESSIONALS, MAINTENANCE	63,382	64,650
1160 MAINTENANCE WORKERS	775,699	791,115
1191 CUSTODIANS	1,470,672	1,442,452
1460 MAINTENANCE PART-TIME/OVER-TIME	6,000	6,000
1491 CUSTODIANS PART-TIME	54,000	54,000
1660 BONUS	44,203	0
2100 FICA	193,092	188,831
2210 RETIREMENT	208,666	208,546
2300 HOSPITALIZATION	438,406	483,403
2400 GROUP LIFE INS	28,468	28,432
2600 UNEMPLOYMENT INSURANCE, MAINTENANCE	5,650	5,650
2700 WORKER COMPENSATION	42,406	47,800
2800 OTHER BENEFITS	26,331	28,000
3300 OUTSIDE MAINTENANCE SERVICES	276,201	292,454

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
3391 CONTRACTED CUSTODIAL SERVICE	110,122	110,122
3700 LAUNDRY & DRY CLEANING	18,440	18,440
5101 ELECTRICAL SERVICES	2,314,675	2,332,386
5102 HEATING SERVICES	1,019,134	1,045,000
5103 WATER & SEWER SERVICES	407,302	437,610
5300 INSURANCE	224,245	198,045
5501 TRAVEL - MAINTENANCE-CUSTODIAL	400	400
5504 CONFERENCES/TRAINING REIMB	1,269	1,200
6005 JANITORIAL, LAUNDRY, HSKPING SUPPLIES	209,040	212,594
6007 REPAIR & MAINTENANCE SUPPLIES	349,685	327,036
6050 NON-CAP TECHNOLOGY HARDWARE, MAINT	45	100
8100 CAPITAL REPLACEMENT	8,364	0
TOTAL-BUILDING SERVICE	8,295,897	8,324,266
43000 GROUNDS SERVICE		
3300 MAINTENANCE SERVICE	31,000	31,000
6007 REPAIR & MAINT SUPPLIES	20,800	21,150
TOTAL-GROUNDS SERVICE	51,800	52,150
44000 EQUIPMENT SERVICE		
1160 TRADES	101,760	105,274
1660 BONUS	1,846	0
2100 FICA	7,925	8,053
2210 RETIREMENT	8,589	8,885
2300 HOSPITALIZATION	15,846	18,015
2400 GROUP LIFE INS	1,210	1,253
2700 WORKER COMPENSATION	1,816	2,047
3300 OUTSIDE MAINTENANCE SERVICES	18,745	19,120
6007 REPAIR & MAINT. SUPPLIES	332,269	40,731
TOTAL-EQUIPMENT SERVICE	490,006	203,378
45000 VEHICLE SERVICE		
3300 MAINTENANCE SERVICE	15,000	14,136
5300 INSURANCE	33,202	32,572
6008 VEHICLE & POWER EQUIPMENT FUELS	127,495	120,143
6009 VEHICLE & POWER EQUIP SUPPLIES	25,000	23,647
TOTAL-VEHICLE SERVICE	200,697	190,498
GRAND TOTAL SCHOOL OPERATING FUND	93,953,091	93,716,983

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	61,039,847	61,691,547
12100 GUIDANCE SERVICES	2,503,202	2,544,325
12200 SCHOOL SOCIAL WORKER SERVICES	452,022	460,030
12300 HOMEBOUND INSTRUCTION	48,500	38,500
13100 IMPROVEMENT OF INSTRUCTION	1,658,067	1,598,845
13200 MEDIA SERVICES	1,870,620	1,818,488
13800 TECHNOLOGY SERVICES	2,217,949	2,234,374
14100 OFFICE OF THE PRINCIPAL	5,977,487	5,768,428
21100 BOARD SERVICES	182,888	187,226
21200 EXECUTIVE ADMIN.SERVICES	538,051	509,230
21400 PERSONNEL SERVICES	281,278	284,369
21600 FISCAL SERVICES	460,624	469,642
21900 DATA PROCESSING SERVICES	490,282	490,258
22200 HEALTH SERVICES	905,098	896,331
22300 PSYCHOLOGICAL SERVICES	388,023	391,825
22400 SPEECH/AUDIOLOGY SERVICES	9,230	9,230
31000 GARAGE MANAGEMENT	352,933	345,552
32000 VEHICLE OPERATION SERVICE	4,374,709	4,031,676
34000 VEHICLE MAINTENANCE SERVICE	836,226	845,186
41000 OPERATIONS MANAGEMENT	327,655	331,629
42000 BUILDING SERVICE	8,295,897	8,324,266
43000 GROUNDS SERVICE	51,800	52,150
44000 EQUIPMENT SERVICE	490,006	203,378
45000 VEHICLE SERVICE	200,697	190,498
GRAND TOTAL SCHOOL OPERATING FUND	93,953,091	93,716,983

SCHOOL CAFETERIA FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
51000 SCHOOL FOOD SERVICES		
1124 SUPERVISOR, FOOD SERVICE	76,385	77,913
1137 ACCOUNTANT, FOOD SERVICE	51,924	52,963
1193 FOOD SERVICE WORKERS	1,187,079	1,245,479
1290 FOOD SERVICE WORKERS OVERTIME	3,500	6,000
1590 FOOD SERVICE SUBSTITUTE WORKERS	150,000	160,000
1660 BONUS	48,161	0
2100 FICA, FOOD SERVICE	116,054	117,990
2210 RETIREMENT, FOOD SERVICE	16,385	16,712
2300 HOSPITALIZATION, FOOD SERVICE	567,796	473,819
2400 GROUP LIFE INS, FOOD SERVICE	1,527	1,557
2600 UNEMPLOYMENT	1,275	1,275
2700 WORKER COMPENSATION, FOOD SERVICE	31,110	31,110
2800 OTHER BENEFITS, FOOD SERVICE	10,000	13,000
3100 PROFESSIONAL SERVICES	41,000	57,216
3300 MAINTENANCE SERVICE	65,000	85,000
5501 TRAVEL-MILEAGE	8,500	9,000
5504 CONFERENCE REIMB	3,500	3,500
6001 OFFICE SUPPLIES	3,000	3,000
6002 FOOD & FOOD SERVICE SUPPLIES	2,100,000	2,163,000
6005 LAUNDRY,HOUSEKEEPING,JANITOR SUPPLI	42,000	47,000
6011 UNIFORMS & WEARING APPAREL	5,000	6,500
6050 NON-CAPITALIZED TECH. HARDWARE	6,300	10,000
6070 NON-CAPITALIZED SNP EQUIPMENT	35,000	50,000
8100 CAPITAL REPLACEMENT	25,000	35,000
TOTAL-SCHOOL FOOD SERVICES	4,595,496	4,667,034
GRAND TOTAL SCHOOL CAFETERIA FUND	4,595,496	4,667,034

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
12100 CAPITAL REPLACEMENT		
6040 CAPITAL REPLACEMENT, STUDENT ACCTNG	150,000	0
TOTAL-CAPITAL REPLACEMENT	150,000	0
13800		
6050 INFORMATION TECHNOLOGY HARDWARE	345,000	0
TOTAL-	345,000	0
34000 TRANSPORTATION CAPITAL OUTLAY		
8100 CAPITAL REPLACEMENT, BUSES	85,000	0
TOTAL-TRANSPORTATION CAPITAL OUTLAY	85,000	0
62320 WILSON ELEMENTARY SCHOOL ADDIT		
1660 BONUS	1,165	0
2100 FICA	4,544	0
2210 RETIREMENT	7,437	0
2300 HOSPITALIZATION	5,282	0
2400 GROUP LIFE INS	693	0
8263 WILSON ELEM PROFESSIONAL SERVICES	582,477	0
8266 WILSON ELEM. CONSTRUCTION COSTS	6,159,320	0
TOTAL-WILSON ELEMENTARY SCHOOL ADDIT	6,760,918	0
62380 CHURCHVILLE ELEMENTARY		
8263 PROFESSIONAL SERVICES	2,800	0
TOTAL-CHURCHVILLE ELEMENTARY	2,800	0
62520 FORT DEFIANCE HIGH, SPEC CAPITAL PR		
8266 FORT DEFIANCE HIGH, SPEC CAPTIAL PR	5,517	0
TOTAL-FORT DEFIANCE HIGH, SPEC CAPITAL PR	5,517	0
62560		
8263 CENTRAL OFFICE RELOCATION, STUDY	6,500	0
8266 CENTRAL OFFICE RELOCATION	250,000	0
TOTAL-	256,500	0

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	7,605,735	0

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
RECAPITULATION:		
12100 CAPITAL REPLACEMENT	150,000	0
13800	345,000	0
34000 TRANSPORTATION CAPITAL OUTLAY	85,000	0
62320 WILSON ELEMENTARY SCHOOL ADDIT	6,760,918	0
62380 CHURCHVILLE ELEMENTARY	2,800	0
62520 FORT DEFIANCE HIGH, SPEC CAPITAL PR	5,517	0
62560	256,500	0
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	7,605,735	0

SCHOOL DEBT FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
92050 DEBT SERVICE		
3099 HANDLING CHARGES	8,000	8,000
9105 BOND REDEMPTION - #5 1992 A	70,000	0
9106 BOND REDEMPTION - #6 1993 A	95,000	0
9107 BOND REDEMPTION - #7 1993 B	15,000	15,000
9108 BOND REDEMPTION - #8 1994 A	615,000	620,000
9110 BOND REDEMPTION - #10 1995 A	300,000	300,000
9111 BOND REDEMPTION - #11 1995 B	582,991	594,261
9112 BOND REDEMPTION - #12 1998 A	667,764	676,173
9113 BOND REDEMPTION - #13 1999 A	100,000	100,000
9114 BOND REDEMPTION - #14 1999 B	306,354	313,231
9115 BOND REDEMPTION - #15 2004 A	288,832	295,000
9116 BOND REDEMPTION - #16 2004 B	309,685	314,348
9117 BOND REDEMPTION - #17 2006 B	1,330,000	1,330,000
9121 BOND REDEMPTION - #18 2007 A	584,336	591,828
9122 BOND REDEMPTION - #19 QSCB 2011	468,750	468,750
9123 BOND REDEMPTION - #20 2012B	0	210,000
9124 BOND REDEMPTION - #21 VRA GVILLE	0	46,339
9125 BOND REDEMPTION - #22 VRA RT. 636	0	271,823
9239 INTEREST ON BOND #5 1992 A	2,048	0
9240 INTEREST ON BOND #6 1993 A	2,613	0
9241 INTEREST ON BOND #7 1993 B	1,125	375
9242 INTEREST ON BOND #8 1994 A	58,202	19,530
9243 INTEREST ON BOND #10 1995 A	53,550	38,250
9244 INTEREST ON BOND #11 1995 B	107,634	77,614
9246 INTEREST ON BOND #12 1998 A	228,487	197,576
9247 INTEREST ON BOND #13 1999 A	45,313	39,463
9248 INTEREST ON BOND #14 1999 B	153,021	134,894
9249 INTEREST ON BOND #15 2004 A	89,633	171,743
9250 INTEREST ON BOND #16 2004 B	205,940	190,027
9251 INTEREST ON BOND #17 2006 B	896,088	828,258
9252 INTEREST ON BOND #18 2007 A	514,413	484,421
9253 INTEREST ON BOND #19 QSCB 2011	14,682	0
9254 INTEREST ON BOND #20 2012 A	200,356	291,723
9255 INTEREST ON BOND #22 VRA RT. 636	0	75,834
TOTAL-DEBT SERVICE	8,314,817	8,704,461
GRAND TOTAL SCHOOL DEBT FUND	8,314,817	8,704,461

HEAD START FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, HEAD START	631,529	623,302
1151 AIDES, HEAD START	179,257	187,124
1520 SUBSTITUTE TEACHER, HEAD START	42,207	33,078
1660 BONUS	17,596	0
2100 FICA	62,407	62,796
2210 RETIREMENT	101,894	104,823
2300 HOSPITALIZATION INSURANCE	144,555	177,183
2400 GROUP LIFE INSURANCE	9,495	9,768
2600 UNEMPLOYMENT INSURANCE	603	1,205
2700 WORKER COMPENSATION	8,851	4,801
2800 TUITION ASSISTANCE- HEAD START	6,324	11,028
3100 PROFESSIONAL SERVICES	3,997	3,748
3300 MAINTENANCE SERVICE, HEAD START	18,542	2,636
3800 PURCHASED SERVICES, GOV'T AGENCY HS	808	500
5000 OTHER CHARGES	18,233	2,796
5001 TELEPHONE SERVICES	4,750	4,522
5002 MILEAGE	12,035	7,700
5003 INSURANCE	6,939	4,039
5004 POLICY COUNCIL EXPENSES	5,189	3,518
5005 MEALS & SNACKS	350	375
5007 FACILITY UPKEEP - HEAD START	20,671	1,466
5504 CONFERENCE REIMB - TTA	705	705
6013 EDUCATIONAL SUPPLIES - HEADSTART	46,749	8,033
6040 TECHNOLOGY SOFTWARE - HEAD START	15,871	9,357
6050 NON CAPITALIZED TECH HARDWARE, HS	20,236	0
8100 CAPITAL REPLACEMENT - HEADSTART	20,000	0
TOTAL-CLASSROOM INSTRUCTION	1,399,793	1,264,503
12100		
1130 MENTAL HEALTH SPECIALIST	30,985	31,605
1660 BONUS	620	0
2100 FICA	2,418	2,417
2210 RETIREMENT	3,957	4,036
2300 HOSPITALIZATION	5,358	6,157
2400 GROUP LIFE INS	369	376
5504 CONFERENCE, MENTAL HEALTH	1,072	975
TOTAL-	44,779	45,566
12200 SOCIAL WORKER SERVICES		
1130 FAMILY SERVICE WORKERS-HEADSTART	52,121	58,812
1150 CLERICAL, HEAD START	24,021	27,029

HEAD START FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
1151 ASST FAM SERV WORKERS-HEAD START	120,793	105,362
1660 BONUS	4,284	0
2100 FICA - HEADSTART	15,387	14,627
2210 RETIREMENT - HEADSTART	23,078	24,417
2300 HOSPITALIZATION - HEADSTART	23,484	30,025
2400 GROUP LIFE INS - HEADSTART	2,150	2,275
2800 CONTINUING EDUCATION - HEAD START	1,925	90
3100 PURCHASED SERVICE, HEAD START	9,742	4,181
5000 SOCIAL/FAMILY SERV HS - OTHER	1,299	950
5504 CONFERENCE - HS, TT&A	8,069	9,094
6013 INSTRUCTIONAL SUPPLIES, HEAD START	4,496	770
6040 TECHNOLOGY SOFTWARE, HEAD START	2,189	0
6050 NON-CAPITALIZED COMP HARDWARE - HS	198	0
TOTAL-SOCIAL WORKER SERVICES	293,236	277,632
13100 IMPROVEMENT OF INSTRUCTION		
1124 SUPERVISORS, HEAD START	57,660	58,812
1150 OFFICE CLERICAL, HEAD START	26,254	28,647
1660 BONUS	1,153	0
2100 FICA	6,105	6,690
2210 RETIREMENT	10,647	11,168
2300 HOSPITALIZATION INSURANCE	10,146	12,010
2400 GROUP LIFE INSURANCE	992	1,041
2800 TUITION ASSISTANCE - HS, TT&A	45	90
5504 CONFERENCE - HS, TT&A	1,487	1,225
6013 EDUCATIONAL SUPPLIES, HEAD START	214	587
TOTAL-IMPROVEMENT OF INSTRUCTION	114,703	120,270
21600 FISCAL SERVICES		
1130 DIRECTOR, HEAD START	83,599	85,271
1150 CLERICAL, HEAD START	40,020	40,821
1630 HEAD START - ASSISTANT DIRECTOR	3,750	2,500
1660 BONUS	2,400	0
2100 FICA	9,678	9,646
2210 RETIREMENT	15,786	16,102
2300 HOSPITALIZATION INSURANCE	10,564	12,010
2400 GROUP LIFE INSURANCE	1,471	1,500
3100 PROFESSIONAL SERVICES	29,596	32,602
5000 OTHER CHARGES, TT&A	20	500
5400 COPIER LEASE, HEAD START	5,806	5,673
5504 CONFERENCE - HS, TT&A	1,501	1,352
6001 OFFICE SUPPLIES	13,211	6,352

HEAD START FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
6013 EDUCATIONAL SUPPLIES - TT&A	0	300
6050 NON CAPITALIZED COMPUTER HARDWARE	1,168	500
TOTAL-FISCAL SERVICES	218,570	215,129
22100 ATTENDANCE SERVICES		
1130 ATTENDANCE PROFESSIONAL-HEAD START	28,366	29,352
1660 BONUS	576	0
2100 FICA - ATTENDANCE - HEAD START	2,202	2,245
2210 VRS- ATTENDANCE- HEAD START	3,674	3,748
2300 HOSPITALIZATION- ATTENDANCE- HEAD S	5,358	6,157
2400 GROUP LIFE- ATTENDANCE- HEAD START	343	350
3100 PROFESSIONAL SERVICE, HS ATTENDANCE	745	300
5000 OTHER, TTA	969	500
5504 CONFERENCE EXPENSE, HS TT&A	969	705
6001 OFFICE SUPPLIES- HS ATTENDANCE	869	300
6040 TECHNOLOGY SOFTWARE, HS	300	0
TOTAL-ATTENDANCE SERVICES	44,371	43,657
22200 HEALTH SERVICES		
1131 HEALTH NURSES (RN) HEAD START	39,517	40,308
1660 BONUS	790	0
2100 FICA	3,041	3,084
2210 RETIREMENT	5,046	5,148
2300 HOSPITALIZATION INSURANCE	5,320	6,081
2400 GROUP LIFE INSURANCE	470	479
2800 HEAD START, OTHER BENEFITS	91	0
3100 PROFESSIONAL SERVICES, HEAD START	2,768	3,015
5000 OTHER - HS, TT&A	665	1,000
5002 HEALTH SERVICES, HS, MILEAGE	0	300
5504 CONFERENCE - HS, T&A	1,303	705
6013 INSTRUCTIONAL SUPPLIES, HEAD START	15,464	3,069
TOTAL-HEALTH SERVICES	74,475	63,189
32000 VEHICLE OPERATION SERVICE		
1130 OTHER PROFESSIONALS	45,093	45,996
1660 BONUS	902	0
2100 FICA	3,506	3,519
2210 RETIREMENT	5,758	5,873
2300 HOSPITALIZATION INSURANCE	5,282	6,005
2400 GROUP LIFE INSURANCE	537	547

HEAD START FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
6013 EDUCATIONAL SUPPLIES, HEAD START	155	155
6050 NON-CAPITALIZED TECH HARDWARE	421	0
TOTAL-VEHICLE OPERATION SERVICE	61,654	62,095
42000 BUILDING SERVICE		
5000 OTHER CHARGES, HEAD START	24,865	27,509
TOTAL-BUILDING SERVICE	24,865	27,509
45000 TRANSPORTATION SERVICES		
3300 VEHICLE MAINT/REPAIRS	2,914	1,485
6009 VEHICLE REPAIR PARTS-HEAD START	10,666	2,000
8100 VEHICLE - CAPITAL	10,219	0
8200 CAPITAL, VEHICLE, ADDITIONAL HS	10,500	0
TOTAL-TRANSPORTATION SERVICES	34,299	3,485
GRAND TOTAL HEAD START FUND	2,310,745	2,123,035

HEAD START FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,399,793	1,264,503
12100	44,779	45,566
12200 SOCIAL WORKER SERVICES	293,236	277,632
13100 IMPROVEMENT OF INSTRUCTION	114,703	120,270
21600 FISCAL SERVICES	218,570	215,129
22100 ATTENDANCE SERVICES	44,371	43,657
22200 HEALTH SERVICES	74,475	63,189
32000 VEHICLE OPERATION SERVICE	61,654	62,095
42000 BUILDING SERVICE	24,865	27,509
45000 TRANSPORTATION SERVICES	34,299	3,485
GRAND TOTAL HEAD START FUND	2,310,745	2,123,035

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, GOVERNORS SCHOOL	563,350	605,234
1421 PART TIME TEACHERS	30,000	8,000
1520 SUBSTITUTE TEACHERS, GOV SCHOOL	3,000	1,000
1660 BONUS	10,695	0
2100 FICA	47,586	47,754
2210 RETIREMENT, GOVERNORS SCHOOL	71,941	77,288
2300 HOSPITALIZATION INS, GOVERNORS SCH	58,558	73,203
2400 GROUP LIFE INS, GOVERNORS SCHOOL	6,704	7,202
2600 UNEMPLOYMENT INSURANCE	508	508
2700 WORKERS COMPENSATION	2,100	1,974
2800 TUITION ASSISTANCE-GOV SCHOOL	15,000	10,000
3100 CONTRACTED SERVICES	14,000	14,000
3120 PROFESSIONAL SERVICES	30,000	30,000
3300 MAINTENANCE SERVICE	3,000	8,000
3500 PRINTING & BINDING	500	500
3830 TUITION - DUAL ENROLLMENT	112,000	112,000
5420 RENTAL SPACE	3,000	3,000
5501 TRAVEL-MILEAGE	1,000	1,000
5504 CONV/EDUC/INSERVICE	4,000	4,000
5801 DUES/MEMBERSHIPS	500	500
6012 TEXTBOOKS	4,000	2,000
6013 EDUCATIONAL SUPPLIES	21,000	18,000
6040 SOFTWARE/ON-LINE CONTENT	12,000	18,000
6050 NON CAPITALIZED COMPUTER HARDWARE	50,000	50,000
6060 NON-CAPITALIZED TECH INFRASTRUCTURE	10,000	30,000
TOTAL-CLASSROOM INSTRUCTION	1,074,442	1,123,163
13100 IMPROVEMENT/INSTRUCTION		
1130 DIRECTOR, GOVERNORS SCHOOL	63,883	65,160
1150 CLERICAL, GOVERNORS SCHOOL	26,981	27,520
1660 BONUS	1,769	0
2100 FICA, GOVERNORS SCHOOL	7,086	7,090
2210 RETIREMENT, GOVERNORS SCHOOL	11,603	11,835
2300 HOSPITALIZATION INS, GOVERNORS SCH	10,659	12,086
2400 GROUP LIFE INS, GOVERNORS SCHOOL	1,081	1,081
2600 UNEMPLOYMENT INSURANCE	103	103
2700 WORKERS COMPENSATION	600	285
5400 EQUIPMENT RENTAL	8,000	8,000
6001 SUPPLIES	0	3,500
6050 NON-CAPITALIZED TECH HARDWARE	3,500	0
TOTAL-IMPROVEMENT/INSTRUCTION	135,265	136,660

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
13800 COMPUTER TECHNICIAN		
1140 COMPUTER TECHNICIAN	21,274	21,699
1660 TECHNOLOGY, BONUS	426	0
2100 SOCIAL SECURITY	1,660	1,660
2210 VA RETIREMENT SYSTEM	2,717	2,771
2300 HOSPITALIZATION INSURANCE	2,655	3,003
2400 GROUP LIFE INSURANCE	253	253
TOTAL-COMPUTER TECHNICIAN	28,985	29,386
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	1,269,892	1,320,409

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,074,442	1,123,163
13100 IMPROVEMENT/INSTRUCTION	135,265	136,660
13800 COMPUTER TECHNICIAN	28,985	29,386
41000 OPERATIONS MANAGEMENT	31,200	31,200
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,269,892	1,320,409

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
80000 CAPITAL OUTLAYS		
8012 INFRASTRUCTURE-MIDDLE RIVER	33,065	0
8013 INFRASTRUCTURE-NORTH RIVER	43,454	10,389
8014 INFRASTRUCTURE-PASTURES	20,530	25,935
8016 INFRASTRUCTURE-SOUTH RIVER	16,800	0
8017 INFRASTRUCTURE-WAYNE	5,000	0
8057 FIRE & RESCUE EQUIP/APPARTUS	118,350	170,570
8058 EMERGENCY COMMUNICATIONS	1,278,050	475,000
8060 SHERIFF EQUIP/K-9	252,000	0
8070 SCHOLASTIC WAY PROJECT	25,000	125,000
8073 GREENVILLE SEWER	2,082,000	2,136,000
8134 COUNTY SCHOOLS	176,224	0
8135 REGIONAL CORRECTION FACILITY	450,000	0
8136 JUVENILE DETENTION CENTER	100,000	0
8139 TOURIST INFORMATION CENTER	10,000	10,000
8141 GEOGRAPHICAL INFO.SYSTEM	9,000	0
8144 INFORMATION TECHNOLOGY	260,685	0
8145 ECONOMIC DEVELOPMENT	1,173,259	0
8146 FIRING RANGE	16,800	16,800
8149 WATER & SEWER PROJECTS CONTRIBUTION	6,130	0
8152 FIRE & RESCUE EQUIPMENT-VOLUNTEER	200,000	200,000
8153 HAZARDOUS MATERIALS GRANT	22,000	10,000
8157 SAFER RESERVE	150,000	546,000
8161 BLUE RIDGE COMMUNITY COLLEGE	85,000	85,000
8162 SECONDARY ROADS-REVENUE SHARING	3,105,000	7,845,000
8165 GOVERNMENT CENTER SECURITY	52,920	0
8166 VEHICLE SINKING FUND	546,000	0
8198 BUILDING SINKING FUND	842,986	257,960
TOTAL-CAPITAL OUTLAYS	11,080,253	11,913,654
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	2,500	0
0044 TRANSFERS TO SCH. CAP. IMPROV.	830,000	0
0045 TRANSFERS TO SCHOOL DEBT FUND	1,050,562	1,393,873
TOTAL-TRANSFERS TO OTHER FUNDS	1,883,062	1,393,873
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND	12,963,315	13,307,527
GRAND TOTAL ALL FUNDS	224,979,815	219,697,319

2013-14 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2012-13 REVISED	2013-14 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	59,667,275	57,558,934	(2,108,341)
43- SCHOOL CAFETERIA FUND	4,595,496	4,667,034	71,538
44- SCHOOL CAP. IMP. FUND	21,200	13,081	(8,119)
45- SCHOOL DEBT FUND	0	35,261	35,261
47- SCHOOL HEAD START FUND	2,310,747	2,123,035	(187,712)
48- GOVERNOR'S SCHOOL FUND	1,254,892	1,290,409	35,517
TOTAL SCHOOL SOURCES	67,849,610	65,687,754	(2,161,856)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	77,448,960	78,896,520	1,447,560
12- FIRE REVOLVING LOAN FUND	506,455	359,150	(147,305)
13- DRUG ENFORCEMENT FUND	15,200	11,000	(4,200)
14- INDUSTRIAL DEVELOPMENT FUND	74,000	74,000	0
15- REVENUE RECOVERY FUND	670,600	1,100,550	429,950
23- SOCIAL SERVICES FUND	9,659,426	10,215,816	556,390
24- COMPREHENSIVE SERVICES FUND	2,109,750	2,157,000	47,250
70- COUNTY CAP. IMP. FUND	11,413,004	7,292,265	(4,120,739)
TOTAL GENERAL GOVERNMENT	101,897,395	100,106,301	(1,791,094)
TOTAL SOURCES	169,747,005	165,794,055	(3,952,950)
TRANSFERS FROM OTHER FUNDS	48,830,334	48,769,102	(61,232)
FUND BALANCES & RESERVES	48,735,978	42,333,500	(6,402,478)
GRAND TOTAL-ALL FUNDS	267,313,317	256,896,657	(10,416,660)

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
11 GENERAL PROPERTY TAXES		
11010-0002 DELINQUENT TAXES-REAL ESTATE	550,000	515,000
11010-0003 LAND REDEMPTIONS	500	500
11010-0005 LAND USE ROLL-BACK TAXES	80,000	80,000
11010-2012 2012 CURRENT TAXES-R.E.	15,945,000	0
11010-2013 2013 CURRENT TAXES-R.E.	16,057,000	17,213,000
11010-2014 2014 CURRENT TAXES-R.E.	0	16,057,000
11020-0003 CURRENT TAXES-P.P.-PUB. SERV. CORP.	25,000	25,000
11020-2012 2012 R.E.-PUBLIC SERVICE	802,000	0
11020-2013 2013 R.E.-PUBLIC SERVICE	714,000	714,000
11020-2014 2014 R.E.-PUBLIC SERVICE	0	714,000
11030-0001 CURRENT TAXES-PERSONAL PROPERTY	8,925,000	8,925,000
11030-0002 DELINQUENT TAXES-PERSONAL PROPERTY	120,000	120,000
11030-0003 MOBILE HOME TAXES	171,000	171,000
11040-0001 CURRENT TAXES-MACHINERY & TOOLS	3,252,000	3,252,000
11060-0001 PENALTIES	315,000	315,000
11060-0002 INTEREST	240,000	240,000
TOTAL-GENERAL PROPERTY TAXES	47,196,500	48,341,500
12 OTHER LOCAL TAXES		
12010-0001 LOCAL SALES & USE TAXES	4,600,000	4,700,000
12020-0001 CONSUMER UTILITY TAXES	1,675,000	1,675,000
12030-0001 BUSINESS & PROFESSIONAL LICENSES	3,200,000	3,200,000
12030-0007 UTILITY LICENSE TAX	270,000	270,000
12060-0001 BANK FRANCHISE TAXES	220,000	220,000
12070-0001 RECORDATION TAXES	610,000	610,000
12070-0002 WILLS & ADMINISTRATION TAX	20,000	20,000
12100-0001 LODGING TAXES	445,000	445,000
12110-0001 MEALS TAX	2,240,000	2,240,000
12190-0001 INTEREST & PENALTY-LOCAL TAXES	40,000	40,000
TOTAL-OTHER LOCAL TAXES	13,320,000	13,420,000
13 PERMITS, PRIV. FEES-REG. LICENSES		
13010-0001 ANIMAL LICENSES	55,000	55,000
13030-0004 LAND USE APPLICATION FEES	47,000	20,000
13030-0005 TRANSFER FEES	2,000	2,000
13030-0006 CELLULAR TOWER FEES	14,700	9,800
13030-0007 ZONING & SUBDIVISION PERMITS	25,000	25,000
13030-0008 BUILDING PERMITS	130,000	130,000
13030-0009 TEMP.CERTIFICATES OF OCCUPANCY	1,000	1,000
13030-0010 ELECTRICAL PERMITS	45,000	50,000
13030-0011 EROSION & SEDIMENT FEES (BLDG INSP)	45,000	45,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
13030-0012 PLUMBING PERMITS	25,000	30,000
13030-0013 REINSPECTION FEES	500	500
13030-0014 MECHANICAL PERMITS	30,000	30,000
13030-0015 PRECIOUS METAL PERMITS	1,000	1,000
13030-0016 DANCE HALL PERMITS	600	600
13030-0018 EMERGENCY FALSE ALARM FEES	5,000	5,000
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	7,000	10,000
13030-0035 AMUSEMENT DEVICE PERMITS	600	600
13030-0036 EROSION & SEDIMENT CONTROL FEES	55,000	55,000
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	537,500	518,600
14 FINES & FORFEITURES		
14010-0001 COUNTY FINES & FORFEITURES	250,000	225,000
14010-0004 DOG VIOLATION FINES	15,000	15,000
TOTAL-FINES & FORFEITURES	265,000	240,000
15 REV. USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	190,000	185,000
15020-0001 RENTAL ON GENERAL PROPERTY	295,000	299,000
15020-0005 SALE OF GOVERNMENT VEHICLES	11,000	4,000
15020-0006 SALE OF MATERIALS & SUPPLIES	15,000	15,000
15020-0007 SALE OF SALVAGE & SURPLUS	1,500	1,500
15020-0008 SALE OF RECYCLABLE MATERIALS	15,000	15,000
15020-0011 BERRY FARM/MILL PLACE OPERATION	5,600	5,600
TOTAL-REV. USE OF MONEY & PROPERTY	533,100	525,100
16 CHARGES FOR SERVICES		
16010-0002 EXCESS FEES-CLK.OF CIRCUIT CT.	34,000	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	80,000	80,000
16010-0007 CONCEALED WEAPONS PERMITS	40,000	25,000
16010-0008 COURTHOUSE SECURITY FEES	130,000	130,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
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	234,000	218,500
16130-0007 C.A.R.E. PROGRAM FEES	303,000	307,000
16130-0008 KIDS CAMP FEES	100,000	108,000
16130-0010 POOL FEES	15,000	17,500
16140-0001 CAMPING FEES-NAT CHIM	173,500	177,500
16140-0002 VISITOR FEES-NATURAL CHIM	400	0
16140-0003 EVENT FEES-NAT CHIM	2,200	3,000
16140-0004 RENTAL FEES-NAT CHIM	4,000	4,000
16140-0010 POOL FEES-NAT CHIM	9,500	11,000
16150-0001 LIBRARY FINES & FEES	12,000	12,000
16150-0002 LIBRARY COLLECTION FEES	5,000	5,300
TOTAL-CHARGES FOR SERVICES	2,255,200	2,245,400
18 MISCELLANEOUS		
18990-0006 MISCELLANEOUS	8,000	5,000
TOTAL-MISCELLANEOUS	8,000	5,000
19 RECOVERED COSTS		
19020-0001 REVENUE RECOVERY-ROCKINGHAM COUNTY	26,000	0
19120-0003 MRRJA RECOVERED COSTS	86,405	85,540
19120-0004 LIBRARY E-RATE REIMBURSEMENT	26,480	26,480
19120-0005 OTHER RECOVERED COSTS	36,000	36,000
19120-0006 ANIMAL CONTROL RESTITUTION PAYMENTS	3,100	3,100
19330-0001 REIMB.-J & D COURT COST	20,000	7,300
TOTAL-RECOVERED COSTS	197,985	158,420
20 REVENUE FROM THE COMMONWEALTH		
22010-0003 MOTOR VEHICLE CARRIER TAXES	88,000	88,000
22010-0005 MOBILE HOME TITLING TAXES	115,000	115,000
22010-0006 TIMBER SALES-STATE	39,350	2,000
22010-0008 MOTOR VEHICLE LEASING TAXES	70,000	70,000
22010-0010 STATE RECORDATION TAX	175,000	175,000
22010-0011 PERSONAL PROPERTY REIMB.	4,296,000	4,296,000
22010-0012 STATE COMMUNICATIONS TAXES	2,600,000	2,600,000
23000-0001 CLERK OF CIRCUIT COURT EXPENSES	362,300	372,800
23000-0002 CIR. CT. STENOGRAPHER REIMBURSEMENT	56,000	56,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
23010-0001 COMMONWEALTH ATTORNEY EXPENSES	537,000	566,000
23010-0002 VICTIM-WITNESS GRANT	71,920	71,920
23020-0001 SHERIFF'S DEPT. EXPENSES	2,726,400	2,732,200
23030-0001 COMM. OF REVENUE EXPENSES	200,200	206,400
23040-0001 TREASURERS EXPENSES	150,700	160,100
23060-0001 REGISTRAR/ELECTORAL BD. EXPENSES	45,100	46,500
24040-0002 WIRELESS E-911 PSAP FUNDING	136,000	136,000
24040-0004 EMS GRANT-MOTOR VEHICLE FEES	78,000	78,000
24040-0007 LITTER CONTROL GRANTS	20,300	16,600
24040-0009 LIBRARY AID	154,200	157,960
24040-0010 PERFORMING ARTS-GRANT	5,000	5,000
24040-0012 SPAY/NEUTER REIMB & DMV PLATES	2,000	2,000
24040-0013 DEPT OF HEALTH-F&R INSTR GRANT	10,000	5,000
24040-0014 TECHNOLOGY TRUST FUND	45,275	45,000
24040-0015 GRANT-RESTORATION OF RECORDS	16,200	25,000
TOTAL-REVENUE FROM THE COMMONWEALTH	11,999,945	12,028,480
32 REVENUE FROM THE FEDERAL GOVT		
32010-0001 CDBG-FIELDS OF GOLD AGRITOURISM	20,500	0
TOTAL-REVENUE FROM THE FEDERAL GOVT	20,500	0
33 REVENUE FROM THE FEDERAL GOVT		
33010-0001 GROUND TRANSPORTATION GRANT DMV	35,000	35,000
33010-0003 JUSTICE ASSISTANCE GRANTS (JAG)	10,300	5,000
33010-0006 PAYMENT IN LIEU OF TAXES	272,000	272,000
33010-0011 SANE GRANT	18,210	18,500
33010-0012 DOMESTIC VIOLENCE GRANT	31,020	31,020
33010-0013 SAFER-HOMELAND SECURITY GRANT	693,600	1,052,500
33020-0001 DISASTER RELIEF (FEMA)	55,100	0
TOTAL-REVENUE FROM THE FEDERAL GOVT	1,115,230	1,414,020
41 NON-REVENUE RECEIPTS		
41050-0015 TRANSFER FROM REVENUE RECOVERY	164,000	560,000
41050-0070 TRANSFER FROM CO. CAP. IMPR	2,500	0
TOTAL-NON-REVENUE RECEIPTS	166,500	560,000
GRAND TOTAL GENERAL OPERATING FUND	77,615,460	79,456,520

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
RECAPITULATION:		
11 GENERAL PROPERTY TAXES	47,196,500	48,341,500
12 OTHER LOCAL TAXES	13,320,000	13,420,000
13 PERMITS, PRIV. FEES-REG. LICENSES	537,500	518,600
14 FINES & FORFEITURES	265,000	240,000
15 REV. USE OF MONEY & PROPERTY	533,100	525,100
16 CHARGES FOR SERVICES	2,255,200	2,245,400
18 MISCELLANEOUS	8,000	5,000
19 RECOVERED COSTS	197,985	158,420
20 REVENUE FROM THE COMMONWEALTH	11,999,945	12,028,480
32 REVENUE FROM THE FEDERAL GOVT	20,500	0
33 REVENUE FROM THE FEDERAL GOVT	1,115,230	1,414,020
41 NON-REVENUE RECEIPTS	166,500	560,000
GRAND TOTAL GENERAL OPERATING FUND	77,615,460	79,456,520

FIRE REVOLVING LOAN FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
51 LOAN REPAYMENT & STATE FUNDS		
51000-0001 FIREMAN'S INSURANCE FUND	203,000	203,000
51000-0002 REPAYMENT OF LOANS	303,455	156,150
TOTAL-LOAN REPAYMENT & STATE FUNDS	506,455	359,150
GRAND TOTAL FIRE REVOLVING LOAN FUND	506,455	359,150

DRUG ENFORCEMENT FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
15 REV. FROM USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	1,200	1,000
TOTAL-REV. FROM USE OF MONEY & PROPERTY	1,200	1,000
41 NON-REVENUE RECEIPTS		
41000-0001 SEIZED FUNDS-LOCAL	2,000	0
41000-0002 SEIZED FUNDS-STATE	10,000	10,000
41000-0003 SEIZED FUNDS-FEDERAL	2,000	0
TOTAL-NON-REVENUE RECEIPTS	14,000	10,000
GRAND TOTAL DRUG ENFORCEMENT FUND	15,200	11,000

ECONOMIC DEVELOPMENT FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
14 LOCAL FUNDS		
14000-0002 LOCAL FUNDS	74,000	74,000
TOTAL-LOCAL FUNDS	74,000	74,000
GRAND TOTAL ECONOMIC DEVELOPMENT FUND	74,000	74,000

REVENUE RECOVERY FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
15 REV. FROM USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	600	550
TOTAL-REV. FROM USE OF MONEY & PROPERTY	600	550
18 MISCELLENEOUS REVENUE		
18990-0001 REVENUE RECOVERY RECEIPTS	670,000	1,100,000
TOTAL-MISCELLENEOUS REVENUE	670,000	1,100,000
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	830,600	1,260,550

VIRGINIA PUBLIC ASSISTANCE

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
24 FROM STATE FUNDS		
24010-0002 PUBLIC ASSISTANCE	2,843,800	3,110,863
24010-0003 FAMILY RESOURCE CENTER	205,000	235,000
24010-0007 ADMINISTRATIVE REIMBURSEMENT	6,610,626	6,869,953
TOTAL-FROM STATE FUNDS	9,659,426	10,215,816
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	891,596	907,934
TOTAL-NON-REVENUE RECEIPTS	891,596	907,934
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	10,551,022	11,123,750

COMPREHENSIVE SERVICES ACT

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
24 FROM STATE FUNDS		
24010-0009 COMPREHENSIVE SERVICES ACT	2,109,750	2,157,000
TOTAL-FROM STATE FUNDS	2,109,750	2,157,000
41 TRANSFERS FROM OTHER FUNDS		
41050-0011 TRANSFERS FROM GENERAL FUND	1,090,250	1,143,000
TOTAL-TRANSFERS FROM OTHER FUNDS	1,090,250	1,143,000
GRAND TOTAL COMPREHENSIVE SERVICES ACT	3,200,000	3,300,000

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
10 FROM LOCAL FUNDS		
15020-0001 RENTS	36,150	31,950
16120-0001 TUITION-DAY SCHOOL	39,449	28,500
16120-0002 SPECIAL FEES FROM PUPILS	127,500	0
16120-0003 TEXTBOOK RESALE & FINES	3,000	3,000
16120-0005 TRANSPORTATION OF PUPILS	750	750
16120-0006 TUITION-ADULT	291,403	308,156
16120-0007 TUITION-SUMMER SCHOOL	6,459	12,000
18030-0003 OTHER REBATES & REFUNDS	442,443	482,489
18990-0005 SALE OF SUPPLIES	173,539	183,904
18990-0010 INSURANCE ADJUSTMENTS	43,300	13,000
18990-0012 LOCAL- OTHER FUNDS	50	360
19010-0002 PAYMENTS-OTHER DIVISIONS	137,302	165,054
19010-0005 SCHOOL-BASED MEDICAL REIMBURSEMENT	811	811
19010-0100 BENEFITS-OTHER STATE AGENCIES	369,027	376,011
TOTAL-FROM LOCAL FUNDS	1,671,183	1,605,985
24 FROM STATE FUNDS		
24020-0001 SALES TAX RECEIPTS	10,750,000	10,900,000
24020-0002 BASIC AID ENTITLEMENT	27,125,406	26,864,744
24020-0003 GED / ISAPF FUNDING	22,115	15,717
24020-0005 REGULAR FOSTER CHILDREN	85,413	93,869
24020-0006 ADULT SECONDARY EDUCATION	15,935	0
24020-0007 EDUCATION OF THE GIFTED	302,246	300,487
24020-0008 REMEDIAL EDUCATION	617,633	614,039
24020-0011 COMPENSATION SUPPLEMENT	0	615,246
24020-0012 SPECIAL EDUCATION SOQ	1,064,431	1,064,769
24020-0014 TEXTBOOK PAYMENTS	589,577	586,146
24020-0017 VOCATIONAL EDUCATION SOQ	1,340,395	1,332,594
24020-0018 CAREER & TECHNICAL EDUCATION- ADULT	5,370	5,370
24020-0021 SOCIAL SECURITY INSTRUCTIONAL	1,596,647	1,587,355
24020-0023 TEACHER RETIREMENT INSTRUCTIONAL	2,661,078	2,645,592
24020-0028 EARLY READING INTERVENTION	115,403	113,414
24020-0041 GROUP LIFE INSURANCE INSTRUCTIONAL	98,558	97,985
24020-0046 HOMEBOUND	20,453	21,885
24020-0048 REGIONAL TUITION PROGRAMS	619,242	750,500
24020-0052 CAREER & TECHNICAL EDUCATION EQUIP	20,877	20,877
24020-0053 CAREER & TECH ED- OCCUPATIONAL PREP	63,881	63,881
24020-0059 SPECIAL EDUCATION FOSTER CHILDREN	51,567	56,671
24020-0062 VOC EDUCATION ADULT-REGIONAL CENTER	113,846	113,846
24020-0065 AT RISK	458,954	456,715
24020-0070 CAREER & TECH ED EQUIP- REGIONAL	8,200	8,200
24020-0073 NATIONAL BD CERTIFIED TEACHER INCEN	5,000	5,000
24020-0075 PRIMARY CLASS SIZE	875,668	876,022

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
24020-0076 TECHNOLOGY	596,000	596,000
24020-0081 AT RISK FOUR-YEAR OLDS	573,570	569,746
24020-0082 VOC ED OCCUPATIONAL PREP-REGIONAL	84,548	84,548
24020-0085 ADDL ASST RETIREMENT INFLATION PRES	482,561	485,749
24020-0091 CLINICAL FACULTY & MENTOR TEACHER	8,585	8,585
24030-0009 ENGLISH AS SECOND LANGUAGE	109,817	115,137
24030-0044 RACE 2 GED	33,291	0
24030-0062 EPIPEN GRANT	2,166	0
24040-0005 SOL ALGEBRA READINESS	95,693	95,693
24040-0015 SOL REMEDIATION- PROJECT GRADUATION	38,600	0
24040-0018 PROJECT GRADUATION SUMMER REGIONAL	11,635	0
24040-0050 ITCV GRANT	53,199	53,199
24040-0067 CAREER SWITCHER MENTORING GRANT	2,000	0
TOTAL-FROM STATE FUNDS	50,719,560	51,219,581
33 FROM FEDERAL FUNDS		
33020-0665 FEDERAL LAND USE (FOREST RESERVE)	175,801	161,466
33020-4002 ADULT LITERACY - FEDERAL	153,069	160,013
33020-4010 TITLE I GRANTS TO LEAs	1,698,617	1,300,269
33020-4027 SPECIAL EDUCATION, FLOW-THROUGH	2,529,835	2,561,941
33020-4048 VOC. EDUCATION - FEDERAL (PERKINS)	139,125	130,594
33020-4173 SPECIAL EDUCATION, PRE-SCHOOL	55,309	61,037
33020-4181 ITCV, FEDERAL	55,645	52,807
33020-4365 TITLE III-PART A	24,839	23,572
33020-4367 ESEA - TITLE II PART A	297,463	281,669
33020-4410 ARRA EDUCATION JOBS FUND	2,146,829	0
TOTAL-FROM FEDERAL FUNDS	7,276,532	4,733,368
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	34,285,816	36,158,049
TOTAL-NON-REVENUE RECEIPTS	34,285,816	36,158,049
GRAND TOTAL SCHOOL OPERATING FUND	93,953,091	93,716,983

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
RECAPITULATION:		
10 FROM LOCAL FUNDS	1,671,183	1,605,985
24 FROM STATE FUNDS	50,719,560	51,219,581
33 FROM FEDERAL FUNDS	7,276,532	4,733,368
41 NON-REVENUE RECEIPTS	34,285,816	36,158,049
GRAND TOTAL SCHOOL OPERATING FUND	93,953,091	93,716,983

SCHOOL CAFETERIA FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
10 FROM LOCAL FUNDS		
15010-0001 INTEREST ON BANK DEPOSITS	13,000	14,000
16120-0041 STUDENT LUNCHES	1,332,000	1,360,279
16120-0042 STUDENT BREAKFASTS	115,000	120,000
16120-0043 ADULT LUNCHES	140,000	145,000
16120-0044 ADULT BREAKFASTS	5,500	5,000
16120-0045 A LA CARTE	585,000	590,000
16120-0046 OTHER REVENUES - REBATES	5,222	5,481
16120-0047 OTHER REVENUES - CATERING	18,000	19,000
16120-0048 OTHER REVENUES - VENDING	2,400	2,400
24020-0015 REIMB.-STATE FOOD PROGRAM	65,482	65,482
24030-0047 SCHOOL BREAKFAST-STATE	18,392	18,392
33020-0553 REIMB.-FEDERAL SCHOOL BREAKFAST	465,500	472,000
33020-0555 REIMB.-FEDERAL SCHOOL LUNCH	1,830,000	1,850,000
TOTAL-FROM LOCAL FUNDS	4,595,496	4,667,034
GRAND TOTAL SCHOOL CAFETERIA FUND	4,595,496	4,667,034

SCHOOL CAPITAL IMPROVEMENT FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
15 FROM LOCAL FUNDS		
15010-0003 INTEREST INCOME-SNAP-WES RENOVATION	8,500	0
TOTAL-FROM LOCAL FUNDS	8,500	0
18 MISCELLANEOUS REVENUE		
18990-0013 EDUCATIONAL BROADBAND LEASE	12,700	13,081
TOTAL-MISCELLANEOUS REVENUE	12,700	13,081
41 NON-REVENUE RECEIPTS		
41050-0070 TRANSFERS FROM CO. CAP. IMPROV.	830,000	0
TOTAL-NON-REVENUE RECEIPTS	830,000	0
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	851,200	13,081

SCHOOL DEBT FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
16		
16190-0001 GREENVILLE SEWER CHARGES-ACSA	0	35,261
TOTAL-	0	35,261
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	7,264,255	7,275,327
41050-0070 TRANSFERS FROM CO. CAP. IMPR.	1,050,562	1,393,873
TOTAL-NON-REVENUE RECEIPTS	8,314,817	8,669,200
GRAND TOTAL SCHOOL DEBT FUND	8,314,817	8,704,461

HEAD START FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
33 FEDERAL FUNDS		
33020-0099 HEAD START FEDERAL REVENUE	2,310,747	2,123,035
TOTAL-FEDERAL FUNDS	2,310,747	2,123,035
GRAND TOTAL HEAD START FUND	2,310,747	2,123,035

GOVERNOR'S SCHOOL FUND

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 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	582,701	618,885
TOTAL-RECOVERED COSTS	582,701	618,885
24 FROM STATE FUNDS		
24020-0029 GOVERNOR'S SCH.-REGIONAL	504,191	503,525
24020-0076 TECHNOLOGY	26,000	26,000
TOTAL-FROM STATE FUNDS	530,191	529,525
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,254,892	1,290,410

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

		2012-2013 REVISED	2013-2014 PROPOSED
12			
	12110-0001 MEALS TAX-CRAIGSVILLE	20,530	25,935
	TOTAL-	20,530	25,935
15			
	15020-0007 SALE OF SALVAGE & SURPLUS	4,000	2,500
	TOTAL-	4,000	2,500
18			
	18990-0009 INSURANCE PROCEEDS	21,000	0
	TOTAL-	21,000	0
19			
	19020-0001 RECOVERED COSTS	77,260	0
	19020-0004 LOCAL CONTRIBUTIONS-FIRING RANGE	16,800	16,800
	TOTAL-	94,060	16,800
24	FROM STATE FUNDS		
	24030-0003 COMMONWEALTH OF VA-VDOT	2,200,000	5,032,000
	24030-0004 COMMONWEALTH OF VA-GOF (GOV OP FUND)	950,000	0
	24040-0005 HAZARDOUS MATERIALS GRANT	10,000	10,000
	24040-0006 RESCUE SQUAD ASSISTANCE FUND (RSAF)	102,000	106,500
	TOTAL-FROM STATE FUNDS	3,262,000	5,148,500
33			
	33010-0005 HOMELAND SECURITY GRANTS	1,275,000	475,000
	33010-0012 HAZARDOUS MATERIALS GRANT	12,000	0
	33020-0003 TRANSPORTATION ENHANCEMENT GRANT	25,000	125,000
	33070-0004 HOMELAND SECURITY-CTP (BACK CREEK)	16,800	0
	TOTAL-	1,328,800	600,000
41	NON-REVENUE RECEIPTS		
	41020-0001 SALE OF LAND	272,000	0
	41040-0001 VWFRF LOAN-GREENVILLE	880,000	973,530

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
41040-0006 VWFRF GRANT-GREENVILLE	475,000	525,000
41040-0007 VRA LOAN PROCEEDS-RT. 636	5,055,614	0
41050-0011 TRANSFERS FROM GENERAL FUND	3,091,355	1,170,919
TOTAL-NON-REVENUE RECEIPTS	9,773,969	2,669,449
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT	14,504,359	8,463,184

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

	2012-2013 REVISED	2013-2014 PROPOSED
RECAPITULATION:		
12	20,530	25,935
15	4,000	2,500
18	21,000	0
19	94,060	16,800
24 FROM STATE FUNDS	3,262,000	5,148,500
33	1,328,800	600,000
41 NON-REVENUE RECEIPTS	9,773,969	2,669,449
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT	14,504,359	8,463,184
GRAND TOTAL ALL FUNDS	218,577,339	214,563,158

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 drug enforcement local revenues and capital depreciation funds.
- **Unassigned fund balance** – Represents the residual classification of the general fund and includes all amounts not assigned to other funds, or restricted, committed, or assigned within the general fund.

Policy

1.0 Committed Fund Balance

The County Board of Supervisors is the highest level of decision making authority for the County. A formal action of the Board of Supervisors is required to establish, modify, or rescind a fund balance commitment. Action to commit resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

2.0 Assigned Fund Balance

The County Board of Supervisors has authorized the County Administrator, or his designee, as the official authorized to assign resources and ending fund balance to a specific purpose as approved by this fund balance policy.

3.0 Unassigned Fund Balance

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 25, 2013

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 2013-14, along with the Capital Improvements Plan for the five years 2013-14 through 2017-18, 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>\$1,574,361</u>
	\$4,462,024

More recently we have “reallocated” reoccurring Capital Funding for Operating purposes for four straight years. This represents a reduction of \$3,784,024 in previously committed Capital funding. To re-establish this funding source would require adding 5.6¢ to our 48¢ 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 4¢ 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, Fire/Rescue Equipment, Emergency Communications Equipment, Geological Information System (GIS) Equipment, Information Technology (IT), Library Automation, Vehicle Depreciation, 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).

2013-14 CAPITAL BUDGET SUMMARY

Specifically, the proposed capital improvement budget for Fiscal Year 2013-14 identifies needs totaling \$26,292,000. The amount of funds represented by the five-year CIP is \$77,180,000. 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 2013-14, the following funding sources are earmarked for capital projects:

<u>General Operating</u>	<u>FY13-14</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	299,000
Lodging Taxes	10,000
Revenue Recovery	200,000
	- 400,000 (1)
	- 278,000 (2)
	- 751,750 (3)
	- 623,000 (4)
	- 834,913 (5)

-1,574,361 (6)

-7,256,250 (7)

\$ 625,726

(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 and V.

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 \$24.7 million. This fund can be broken down into a number of categories:

1. Infrastructure Accounts
2. Matching Grants (Recreation, ACSA and VDOT)
3. Depreciation Accounts
 - Board of Elections Automation
 - Library Automation
 - Fire-Rescue Equipment
 - Emergency Communications
 - Sheriff's Department Equipment
 - GIS Equipment
 - Parks and Recreation
 - IT Equipment

- Security Equipment
- Vehicles
- Building/HVAC
- 4. Specific Capital Projects:
 - Landfill
 - Solid Waste Centers
 - County Schools
 - Flood Control Dams/Stormwater Management
 - Fire Training Center
- 5. Grant Matches
 - School Sidewalk Project
 - Fire and Rescue Equipment
 - 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 listing of CIP projects and what can be allocated based upon available Fund Balance and reoccurring CIP funding availability (**attachment**).

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.

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 requested \$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 High

Buffalo Gap High

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 totalled \$5,639,604. As of June 2012, school debt totalled \$69.9 million. Since 1990, principal and interest costs have increased from \$876,000 in FY90 to \$8,310,465 in FY14.

The School Board’s current capital list includes:

- Pod Elementary Schools Renovation/New Construction
 - Cassell, Riverheads, Verona
- Activities Center at Fort Defiance High School (fieldhouse)

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 \$952,706 based upon a three-year average of prisoner days (38.6%). 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 \$1,052,706:

MRRJ	\$ 952,706
SVRDH	<u>100,000</u>
	\$1,052,706

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 has requested a waiver from the FCC to grant an extension for narrow banding beyond the January 1, 2013 date to allow for the development of two new communication sites in the Middlebrook and Deerfield areas to provide coverage due to narrow banding. An RFP was issued by the County for a vendor to build a tower in Deerfield and allow the County to add our public safety communications equipment on the tower. We are also working on development of the communication site in Middlebrook using current tower sites.

All of the radio equipment for Sheriff, Fire and Rescue has been replaced with new mobile and portable radios. The County will be working to replace the radio infrastructure equipment and adding the new communications sites that meet the new restrictions mandated by NRQZ in Greenbank, West Va. (the national radio quiet zone). The current leases with NTELOS for the existing towers and microwave radio system will need to be reviewed as the microwave system is out dated and needs to be replaced. We are in discussions with NTELOS to continue to use the current towers and purchase our own microwave radio equipment for these sites. 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 total budgetary 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 million.

LANDFILL

Over \$16.9 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 1-2 years. 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** – The technology needs of staff and residents continues to grow. We continue to make forward progress with E-Government access for our citizens by providing on-line payments and registrations. We continue to seek ways of improving our GIS website to help enable our citizens. Social Media has proven to be a very effective communication tool. Not only are we continuously looking to improve our support for the citizens, but we are also proactive in advancing technology in an effort to provide the most efficient and effective technology and support to county staff.

- B) **BLUE RIDGE COMMUNITY COLLEGE** – The current capital program identifies projects totaling over \$65 million; \$23 million of these recently completed projects include a Fine Arts Building, renovating and equipping a new Aviation Facility at the Shenandoah Valley Regional Airport (leased), and the addition of two Parking Lots providing a total of 275 vehicle spaces. A state of the art Advanced Technologies Center serving the local manufacturing industry opened in the fall of 2012 and continues to have a major positive influence on economic development in the region. Now under construction, and planned for completion in July, is a \$10 million non-general fund Fitness and Recreation Center, financed by student fees. Funded by the State and currently being designed is a \$14 million Student Services Administration and Classroom building that will likely be an addition to the existing Houff Student Services building. Also recently funded by the State for design is a \$14 million BioSciences building, which will help support the emerging bioscience and food manufacturing industry in the Valley. A study is currently being performed on the feasibility of the construction of a parking structure. Localities served by the Community College are responsible for the site work associated with projects, i.e., utility extensions, parking lots and roadways, external lighting, sidewalks, etc. Augusta County’s share is \$84,500 a year.

- C) **LIBRARY** – The library increasingly serves as a community hub and technology center for County residents who are impacted by the digital divide either by financial restraints or lack of digital literacy. As every day life becomes increasingly dependent on Internet resources for such activities as E-Government forms, education, communicating with loved ones, and job searching, we have seen higher demand for more convenient access points and assistance in navigating computers. While we have increased bandwidth to accommodate demand and offered more computer classes to assist the public with technology, these efforts reach a fraction of County residents right now (those within convenient driving distance). Where the Library currently lacks locations, such as the North, Middle and South River Districts, our County residents cannot easily take advantage of these resources in an increasingly technology-dependent and competitive world. Library Trustee Marcia Elliott recently established book deposit collections, known as Free Little Libraries, in the northeastern end of the county. They serve to promote literacy and reading amongst residents but cannot meet technological needs. 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 be able to keep up with the ever evolving technological landscape by investing in new devices for staff training and Radio

Frequency Identification Device (RFID) for both security and staff efficiency. By investing in more facilities and technology, we can make larger numbers of trained and knowledgeable staff available to more 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 in the 2013-2014 fiscal year. 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. Staff are currently working on renovations to the performance stage and expect to complete them by June of 2013. 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 continues with an expected completion date in the fall of 2013. This project includes construction of a picnic shelter and a walking trail that traces the property boundary, along with significant 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, just shy of \$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, rehabilitation design for the aviation fuel storage facilities, 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. 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 2008, 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 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.
- 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.
- 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”. 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 and Toms Branch dams. Mills Creek improvements are currently underway. A request has been submitted to add three other dams to the list. 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 Mills Creek (25%).
- O) **SOLID WASTE TRANSFER 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. .

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

PJC/rra

c:/budget/cap13

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2014-2018

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
<u>PUBLIC WORKS:</u>						
INFRASTRUCTURE	350,000	350,000	350,000	350,000	350,000	1,750,000
STORMWATER MANAGEMENT	50,000	50,000	50,000	50,000	50,000	250,000
LANDFILL	338,000	338,000	338,000	338,000	338,000	1,690,000
SECONDARY ROADS	245,000	245,000	245,000	245,000	245,000	1,225,000
REVENUE SHARING-ROADS	5,000,000	500,000	500,000	500,000	500,000	7,000,000
SUB-TOTAL	5,983,000	1,483,000	1,483,000	1,483,000	1,483,000	11,915,000

<u>SCHOOL PROJECTS:</u>	<u>7,256,000</u>	<u>7,256,000</u>	<u>7,256,000</u>	<u>7,256,000</u>	<u>7,256,000</u>	<u>36,280,000</u>
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<u>PUBLIC SAFETY:</u>						
JAIL EXPANSION (DEBT)	953,000	953,000	953,000	953,000	953,000	4,765,000
JUV. DETENTION HOME (DEBT)	100,000	100,000	100,000	100,000	100,000	500,000
COURTHOUSE (DEBT)	600,000	600,000	600,000	600,000	600,000	3,000,000
EMERGENCY COMMUNICATIONS (DA)	4,057,000	225,000	195,000	154,000	124,000	4,755,000
FIRE & RESCUE APPARATUS (DA)	2,865,000	495,000	394,000	365,000	340,000	4,459,000
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)	203,000	35,000	34,000	32,000	22,000	326,000
FIRING RANGE	10,000	10,000	10,000	10,000	10,000	50,000
SUB-TOTAL	9,028,000	2,658,000	2,526,000	2,454,000	2,389,000	19,055,000

<u>OTHER COUNTY PROJECTS:</u>						
G. I. S. (DA)	9,000	6,000	2,000	1,000	1,000	19,000
BLUE RIDGE COMM. COLLEGE	85,000	85,000	85,000	85,000	85,000	425,000
LIBRARY AUTOMATION/TECHNOLOGY (DA)	0	13,000	11,000	7,000	5,000	36,000
RECREATIONAL MATCHING GRANTS	105,000	105,000	105,000	105,000	105,000	525,000
RECREATIONAL COMM. CENTERS	20,000	20,000	20,000	20,000	20,000	100,000
RECREATION (DA)	1,300,000	57,000	57,000	57,000	57,000	1,528,000
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

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2014-2018

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
<u>OTHER COUNTY PROJECTS (CONTINUED):</u>						
INFORMATION TECHNOLOGY (DA)	260,000	177,000	77,000	70,000	12,000	596,000
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)	54,000	40,000	20,000	16,000	15,000	145,000
VEHICLE SINKING FUND (DA)	634,000	43,000	43,000	41,000	31,000	792,000
FLOOD CONTROL DAMS	100,000	100,000	100,000	100,000	100,000	500,000
BUILDING SINKING FUND (DA)	763,000	292,000	285,000	278,000	271,000	1,889,000
ELECTORAL BOARD VOTING EQUIPMENT (DA)	60,000	35,000	35,000	35,000	35,000	200,000
SUB-TOTAL	4,025,000	1,608,000	1,475,000	1,450,000	1,372,000	9,930,000
USES - GRAND TOTAL	26,292,000	13,005,000	12,740,000	12,643,000	12,500,000	77,180,000
SCHOOL BORROWING	7,256,000	7,256,000	7,256,000	7,256,000	7,256,000	36,280,000
V. D. O. T.	5,245,000	745,000	745,000	745,000	745,000	8,225,000
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	626,000	626,000	626,000	626,000	626,000	3,130,000
GENERAL FUND BALANCE	12,656,000	3,869,000	3,604,000	3,507,000	3,364,000	27,000,000
TOURISM (MEALS/LODGING)	10,000	10,000	10,000	10,000	10,000	50,000
SOURCES - GRAND TOTAL	26,292,000	13,005,000	12,740,000	12,643,000	12,500,000	77,180,000