

COUNTY OF AUGUSTA, VIRGINIA

2017-2018 BUDGET

TERRY L. KELLEY JR., BEVERLEY MANOR

GERALD W. GARBER, MIDDLE RIVER

MASHALL W. PATTIE, NORTH RIVER

TRACY C. PYLES, JR., PASTURES

MICHAEL L. SHULL, RIVERHEADS

CAROLYN S. BRAGG, SOUTH RIVER

WENDELL L. COLMAN, WAYNE



BOARD OF SUPERVISORS
FY17-18 Budget
March 27, 2017

The Board of Supervisors endorsed the following revisions to County Administrator's budget at their Monday, March 27, 2017 work session:

Expenditures

FY18 Budget:

Operating:

Sheriff Reserve Program:

11-31020-2700	Worker's Comp Insurance	\$ 10,500
11-31020-7002	Academy	1,240

Library Positions:

11-73010-1100	Salaries & wages	\$ 26,558
11-73010-1300	Part-time wages	10,900
11-73010-2100	FICA	2,864
11-73010-2210	Retirement	2,725
11-73010-2300	Hospitalization	7,804
11-73010-2400	Group Life	348
11-73010-2500	VRS Hybrid ST/LT Disability Ins	157
11-73010-2700	Workers Comp Insurance	25

Other:

11-92020-2300	Health Insurance	\$(36,770)
11-92040-9999	Contingencies	<u>(26,351)</u>

Total		\$ 0
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**COUNTY OF AUGUSTA
BUDGET HEARING AND TAX RATES
FOR FISCAL YEAR ENDING JUNE 30, 2017
AND JUNE 30, 2018**

Public hearings will be held by the Augusta County Board of Supervisors on Wednesday, April 12, 2017, at 7:00 p.m. at the Augusta County Government Center in Verona, Virginia. Interested citizens are encouraged to attend and express their views. County staff will be available to answer questions from 6:30 - 7:00 p.m. prior to the public hearings.

	REVISED 2016-2017	PROPOSED 2017-2018
<u>FUNDING SOURCES:</u>		
General Property Taxes	\$ 57,093,000	\$ 57,412,000
Other Local Revenues	20,844,339	20,412,443
State Revenues	27,261,627	27,560,117
Federal Revenues	1,696,120	1,370,870
Sales Tax (state/local)	17,093,942	17,347,797
State School Revenues	43,962,412	45,217,423
Federal School Revenues	10,589,444	9,756,728
Non-Revenue Receipts	16,738,475	846,186
Total Revenues	<u>\$ 195,279,359</u>	<u>\$ 179,923,564</u>
Transfers From Other Funds	\$ 57,110,899	\$ 56,383,010
Fund Balances and Reserves	60,231,021	41,258,092
Total Sources	<u>\$ 312,621,279</u>	<u>\$ 277,564,666</u>
<u>FUNDING USES:</u>		
General Government Administration	\$ 4,243,570	\$ 4,883,530
Judicial Administration	2,073,083	2,180,445
Public Safety	21,775,901	22,074,327
Public Works	3,724,992	3,795,448
Health & Public Assistance	17,794,333	18,551,419
Recreation & Library	2,952,846	2,994,720
Community Development	1,957,621	1,966,586
Non-Departmental & Contingencies	1,424,156	1,437,065
Education-Operating Funds	110,983,593	112,316,530
Education-Capital Improvements	32,252,431	4,152,918
Debt	7,638,650	9,592,934
County Capital Improvements	7,431,112	3,201,081
Total Expenditures	<u>\$ 214,252,288</u>	<u>\$ 187,147,003</u>
Transfers to Other Funds	\$ 57,110,899	\$ 56,383,010
Fund Balances and Reserves	41,258,092	34,034,653
Total Uses	<u>\$ 312,621,279</u>	<u>\$ 277,564,666</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	\$ 0.58	\$ 0.58
Personal Property-auto and motorcycle	\$ 2.50	\$ 2.50
Personal Property-business, large trucks and trailers, machinery & tools	\$ 2.00	\$ 2.00
Personal Property-campers, boats, boat trailers, horse trailers, airplanes, trailers	\$ 2.50	\$ 2.50

Timothy K. Fitzgerald, Clerk
Board of Supervisors

COUNTY OF AUGUSTA

ADVERTISED BUDGET

2017-2018

FUND	BALANCE 7/1/2017	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2018
GENERAL OPERATING FUND	6,500,000	89,955,635	860,000	97,305,635	38,599,293	52,732,342	5,974,000
FIRE REVOLVING LOAN FUND	2,620,096	386,000	-	3,006,096	605,000	-	2,401,096
ASSET FORFEITURE FUND	38,359	11,000	-	49,359	48,000	-	1,359
ECONOMIC DEVELOPMENT FUND	-	303,000	-	303,000	303,000	-	-
REVENUE RECOVERY FUND	601,500	1,351,600	160,000	2,113,100	634,200	850,000	628,900
VIRGINIA PUBLIC ASSISTANCE	4,300	11,613,517	1,130,530	12,748,347	12,744,047	-	4,300
CSA	-	3,165,000	1,785,000	4,950,000	4,950,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,000	62,701,504	40,932,841	103,637,345	103,634,345	-	3,000
SCHOOL CAFETERIA FUND	1,801,193	4,353,292	-	6,154,485	4,353,292	-	1,801,193
SCHOOL CAPITAL IMPROVEMENT**	3,778,985	15,421	469,310	4,263,716	4,152,918	-	110,798
DEBT FUND	-	40,000	9,552,934	9,592,934	9,592,934	-	-
HEAD START FUND	-	2,734,042	-	2,734,042	2,734,026	-	16
GOVERNOR'S SCHOOL FUND	302,739	1,594,867	-	1,897,606	1,594,867	-	302,739
COUNTY CAPITAL IMPROVEMENT	25,607,921	1,698,686	1,502,395	28,809,002	3,201,081	2,800,668	22,807,253
TOTALS	41,258,092	179,923,564	56,383,010	277,564,666	187,147,003	56,383,010	34,034,653

34,034,653

COUNTY OF AUGUSTA

REVISED BUDGET

2016-2017

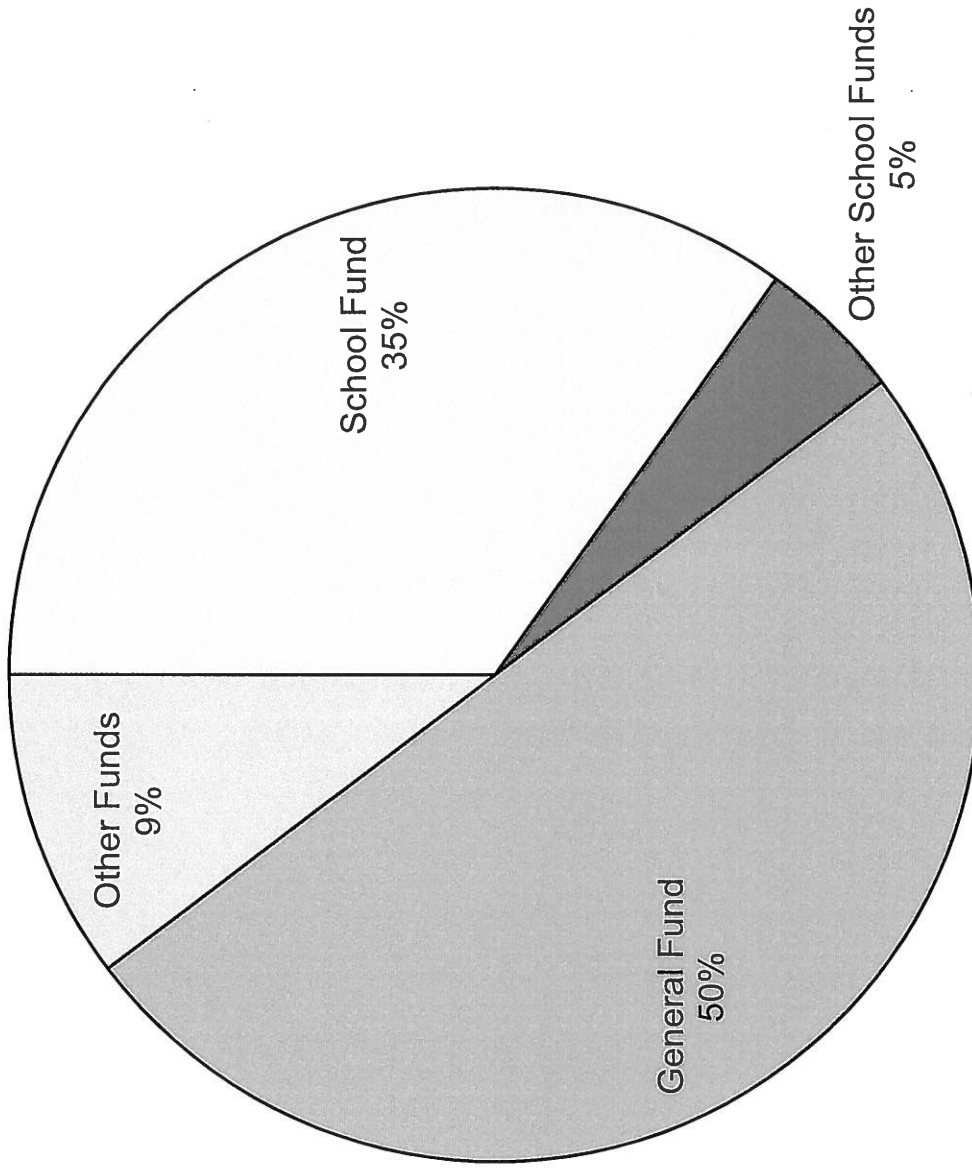
FUND	BALANCE 7/1/2016	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2017
GENERAL OPERATING FUND	8,329,247	89,695,035	825,000	98,849,282	37,455,005	54,894,277	6,500,000
FIRE REVOLVING LOAN FUND	2,839,096	386,000	-	3,225,096	605,000	-	2,620,096
ASSET FORFEITURE FUND	54,759	41,600	-	96,359	58,000	-	38,359
ECONOMIC DEVELOPMENT FUND	-	303,000	-	303,000	303,000	-	-
REVENUE RECOVERY FUND	550,000	1,301,600	160,000	2,011,600	585,100	825,000	601,500
VIRGINIA PUBLIC ASSISTANCE	4,300	10,865,512	1,124,885	11,994,697	11,990,397	-	4,300
CSA	-	3,165,000	1,785,000	4,950,000	4,950,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,000	61,509,831	40,201,766	101,711,597	101,711,597	-	3,000
SCHOOL CAFETERIA FUND	1,801,193	4,244,569	-	6,045,762	4,244,569	-	1,801,193
SCHOOL CAPITAL IMPROVEMENT**	19,327,131	16,051,785	652,500	36,031,416	32,252,431	-	3,778,985
DEBT FUND	-	40,000	7,598,650	7,638,650	7,638,650	-	-
HEAD START FUND	14	3,473,337	-	3,473,351	3,473,351	-	-
GOVERNOR'S SCHOOL FUND	322,739	1,534,076	-	1,856,815	1,554,076	-	302,739
COUNTY CAPITAL IMPROVEMENT	26,999,543	2,668,014	4,763,098	34,430,655	7,431,112	1,391,622	25,607,921
TOTALS	60,231,021	195,279,359	57,110,899	312,621,279	214,252,288	57,110,899	41,258,092

41,258,092

2017-18 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2016-17 REVISED	2017-18 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	61,509,831	62,701,504	1,191,673
43- SCHOOL CAFETERIA FUND	4,244,569	4,353,292	108,723
44- SCHOOL CAP. IMP. FUND	16,051,785	15,421	(16,036,364)
47- SCHOOL HEAD START FUND	3,473,337	2,734,042	(739,295)
48- GOVERNOR'S SCHOOL FUND	1,534,076	1,594,867	60,791
TOTAL SCHOOL SOURCES	86,813,598	71,399,126	(15,414,472)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	89,695,035	89,955,635	260,600
12- FIRE REVOLVING LOAN FUND	386,000	386,000	0
13- ASSET FORFEITURE FUND	41,600	11,000	(30,600)
14- ECONOMIC DEVELOPMENT FUND	303,000	303,000	0
15- REVENUE RECOVERY FUND	1,301,600	1,351,600	50,000
23- SOCIAL SERVICES FUND	10,865,512	11,613,517	748,005
24- COMPREHENSIVE SERVICES FUND	3,165,000	3,165,000	0
45- DEBT FUND	40,000	40,000	0
70- COUNTY CAP. IMP. FUND	2,668,014	1,698,686	(969,328)
TOTAL GENERAL GOVERNMENT	108,465,761	108,524,438	58,677
TOTAL SOURCES	195,279,359	179,923,564	(15,355,795)
TRANSFERS FROM OTHER FUNDS	57,110,899	56,383,010	(727,889)
FUND BALANCES & RESERVES	60,231,021	41,258,092	(18,972,929)
GRAND TOTAL-ALL FUNDS	312,621,279	277,564,666	(35,056,613)

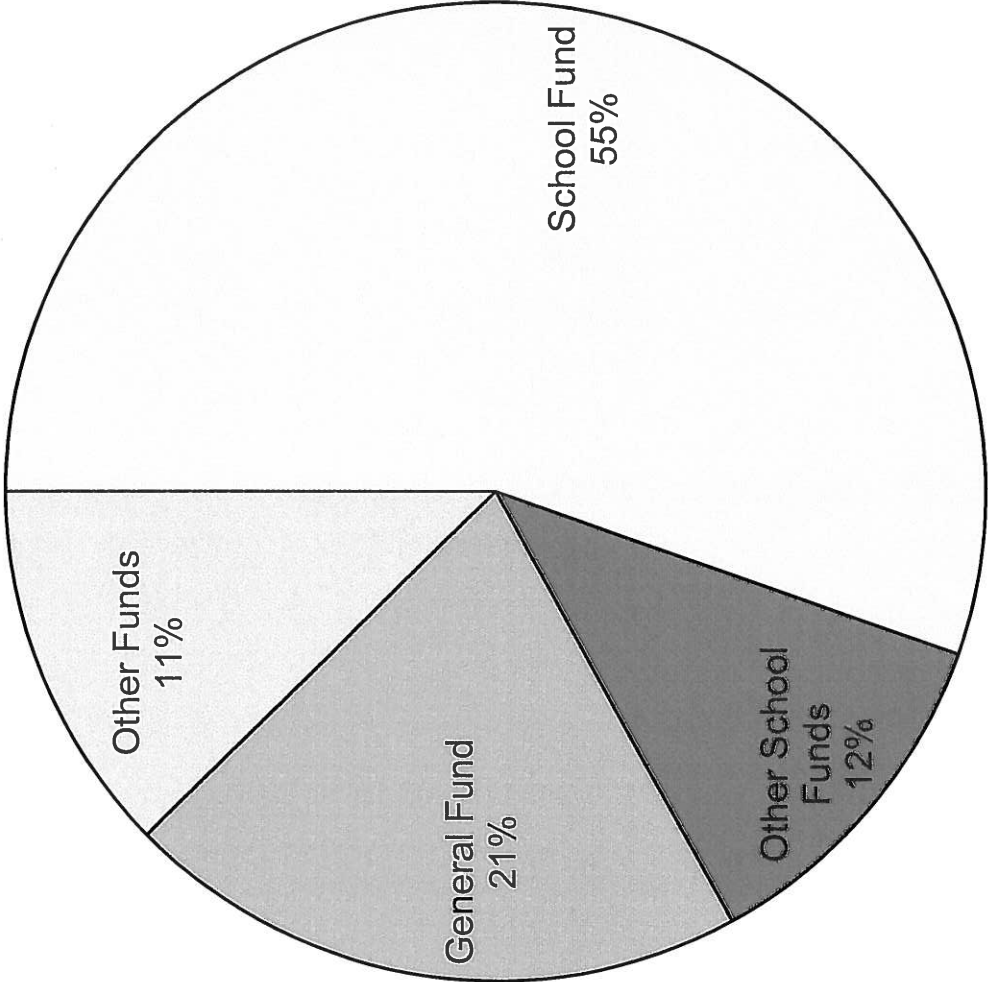
2017-2018 Budget Revenues



2017-18 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2016-17 REVISED	2017-18 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	101,711,597	103,634,345	1,922,748
43- SCHOOL CAFETERIA FUND	4,244,569	4,353,292	108,723
44- SCHOOL CAP. IMP. FUND	32,252,431	4,152,918	(28,099,513)
45- DEBT FUND	6,941,852	8,900,911	1,959,059
47- SCHOOL HEAD START FUND	3,473,367	2,734,026	(739,341)
48- GOVERNOR'S SCHOOL FUND	1,554,076	1,594,867	40,791
TOTAL SCHOOL USES	150,177,892	125,370,359	(24,807,533)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	37,455,005	38,599,293	1,144,288
12- FIRE REVOLVING LOAN FUND	605,000	605,000	0
13- ASSET FORFEITURE FUND	58,000	48,000	(10,000)
14- ECONOMIC DEVELOPMENT FUND	303,000	303,000	0
15- REVENUE RECOVERY FUND	585,100	634,200	49,100
23- SOCIAL SERVICES FUND	11,990,397	12,744,047	753,650
24- COMPREHENSIVE SERVICES FUND	4,950,000	4,950,000	0
45- DEBT FUND	696,798	692,023	(4,775)
70- COUNTY CAP. IMP. FUND	7,431,112	3,201,081	(4,230,031)
TOTAL GENERAL GOVERNMENT	64,074,412	61,776,644	(2,297,768)
TOTAL USES	214,252,304	187,147,003	(27,105,301)
TRANSFERS TO OTHER FUNDS	57,110,899	56,383,010	(727,889)
FUND BALANCES & RESERVES	41,258,076	34,034,653	(7,223,423)
GRAND-TOTAL ALL FUNDS	312,621,279	277,564,666	(35,056,613)

2017-2018 Budget Expenditures



Typical Augusta County Household

Typical Assessed Value

\$186,100 - \$1,079.38 Real Estate Taxes
 (At advertised tax rate of 58 cents)



<u>Funds</u>	<u>Budgeted Amount</u>	<u>Local Funds Percentage</u>	<u>Tax Amount</u>
General Government	\$33,423,023	38.58%	\$416.42
Social Services	2,820,530	3.26%	35.14
School Operating	40,932,841	47.25%	509.98
School Debt	7,263,900	8.38%	90.50
County Debt	692,023	0.80%	8.62
County Capital Improvements	<u>1,502,395</u>	<u>1.73%</u>	<u>18.72</u>
TOTALS**	<u>\$86,634,712</u>	<u>100.00%</u>	<u>\$1,079.38</u>

** Includes \$38,366,000 in Real Estate Taxes.

AUGUSTA COUNTY, VIRGINIA

ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2018

Real Estate (Net of Land Use Value)	\$6,893,260,000
Mobile Homes	\$33,278,000
Personal Property	\$565,239,000
(Vehicles, Motorcycles, Campers, Boats, Boat Trailers, Horse Trailers, Airplanes, Trailers)	
Personal Property – Business Personal Property.....	\$112,138,000
(Large trucks and trailers)	
Machinery & Tools	\$203,913,000
Public Service Corporations	
Real Estate	\$426,021,000
Personal Property	<u>\$1,238,000</u>
	<u>\$427,259,000</u>
TOTAL ESTIMATED ASSESSED VALUATIONS	<u>\$8,235,087,000</u>

TAX RATES SOURCE

Fiscal Period	Real Estate	Personal Property	Public Service Corp.	Machinery & Tools
77-78 to 80-81	0.50	3.10	3.10 Per. Prop. 0.50 Real Estate	3.10
81-82	0.45	3.10	3.10 Per. Prop. 0.45 Real Estate	3.10
82-83	0.48	3.10	3.10 Per. Prop. 0.48 Real Estate	3.10
83-84	0.55	3.10	3.10 Per. Prop. 0.55 Real Estate	3.10
84-85	0.60	3.10	3.10 Per. Prop. 0.60 Real Estate	3.10
85-86 to 94-95	0.58	3.10	3.10 Per. Prop. 0.58 Real Estate	3.10
95-96 to 07-08*	0.58	1.90	1.90 Per. Prop. 0.58 Real Estate	1.90
08-09	0.58	2.25 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.58 Real Estate	1.90
09-10 to 11-12	0.48	2.25 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.48 Real Estate	1.90
12-13	0.48	2.50 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.48 Real Estate	1.90
13-14	0.51	2.50 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.51 Real Estate	1.90
14-15	0.56	2.50 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. .56 Real Estate	1.90
15-16 to 16-17	0.58	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. .58 Real Estate	2.00
Proposed 17-18	0.58	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. .58 Real Estate	2.00

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