STAUNTON™
VIRGINIA

FY 2024

PROPOSED
OPERATING & CAPITAL BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of Staunton
Virginia

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

The Government Finance Officers Association
of the United States and Canada

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CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department
City of Staunton, Virginia

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Executive Director — Christopher P. Morrill

Date: **September 02, 2022**

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(July 1, 2023 - June 30, 2024)

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Budget Submission from Departments	December 2, 2022	
Budget Notice to Outside Agencies	December 7, 2022	
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Presentation of Draft Capital Improvement Plan	January 12, 2023	
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Advertisement for Proposed Tax Rate - Public Hearing	February 21, 2023	
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Introduction of Total Budget Ordinance for City and Schools	March 23, 2023	7:30 PM
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City Council Budget Work session	April 6, 2023	5:00 PM
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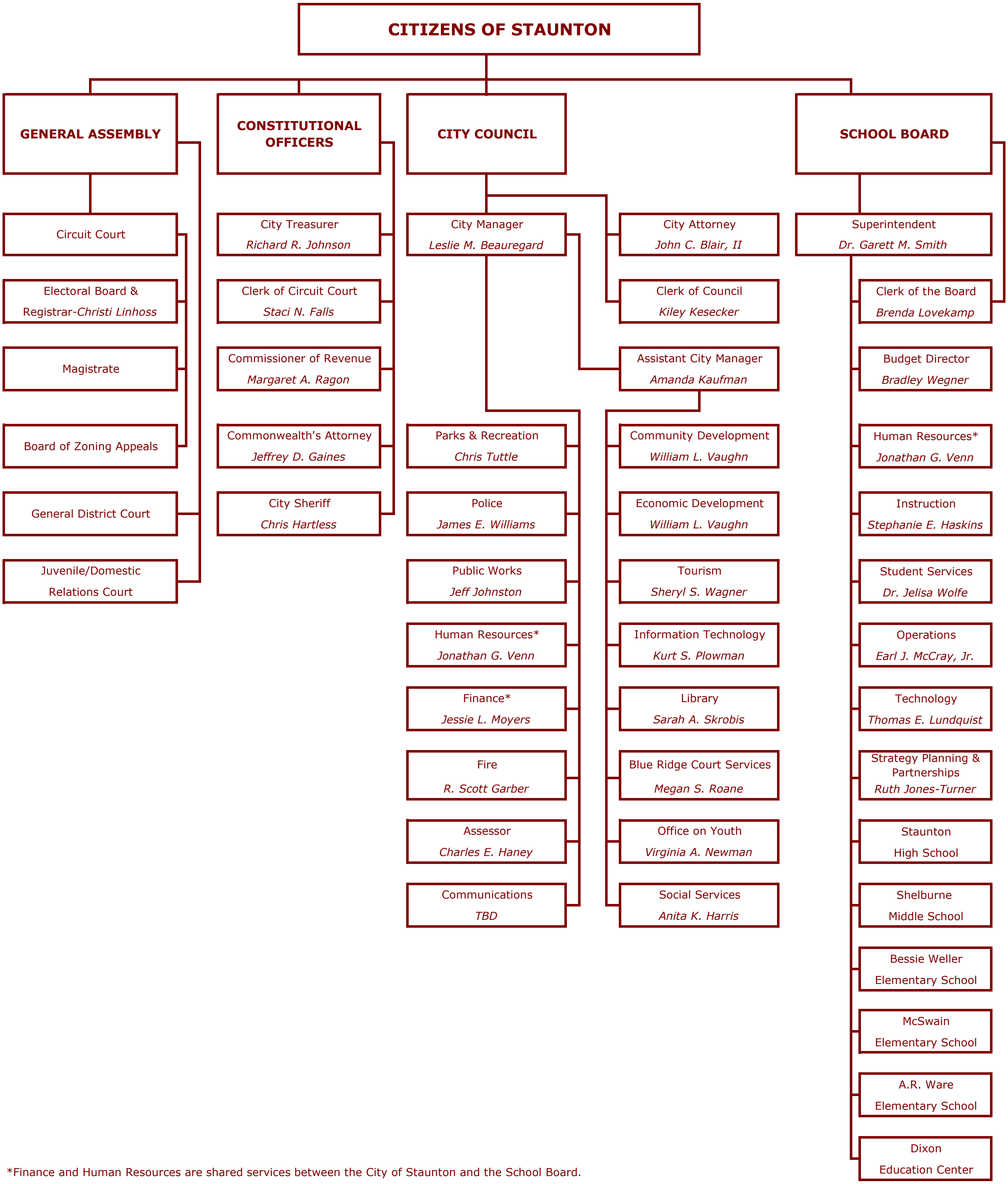
City Council Budget Worksession	April 20, 2023	7:30 PM
City Council Budget Worksession	April 27, 2023	5:00 PM
Adoption of City Budget and Capital Improvement Plan	April 27, 2023	7:30 PM

City of Staunton, Virginia

Organization Chart: FY 2024



*Finance and Human Resources are shared services between the City of Staunton and the School Board.

CITY OF STAUNTON, VIRGINIA

FY 2024 BUDGET

STAUNTON CITY COUNCIL

Stephen W. Claffey, Mayor

Amy G. Darby, Vice-Mayor

Mark A. Robertson

R. Terry Holmes

Bradley D. Arrowood

Michele D. Edwards

Alice L. Woods

CITY MANAGER

Leslie M. Beauregard

CITY ATTORNEY

John C. Blair, II

ASSISTANT CITY MANAGER

Amanda C. Kaufman

CLERK OF COUNCIL

Kiley A. Kesecker

DEPARTMENT HEADS

R. Scott Garber, Fire Chief

Charles E. Haney, City Assessor

Kurt S. Plowman, Chief Technology Officer

Megan S. Roane, Blue Ridge Court Services

Sarah A. Skrobis, Director of Library Services

Jeffrey M. Johnston, Director of Public Works

Jessie L. Moyers, Chief Financial Officer

Vacant, Communications Manager

Christopher J. Tuttle, Director of Parks and Recreation

William L. Vaughn, Director of Economic Development and Community Development

Jonathan G. Venn, Chief Human Resources Officer

Sheryl S. Wagner, Director of Tourism

James E. Williams, Police Chief

CONSTITUTIONAL OFFICERS

Jeffrey D. Gaines, Commonwealth Attorney

Richard R. Johnson, City Treasurer

Margaret A. Ragon, Commissioner of Revenue

Staci N. Falls, Clerk of the Circuit Court

Christopher M. Hartless City Sheriff

REGISTRAR

Christi L. Linhoss

The Staunton Plan

OUR VALUES

Integrity ~ Inclusion & Equity ~ Excellence ~ Engagement ~ Environmental Consciousness

Strategic Areas

Infrastructure

This strategic area focuses on the foundational and physical framework, utility systems, and transportation network that supports the City of Staunton.

Economic Development

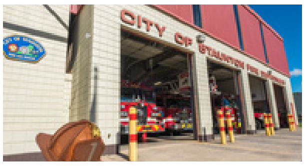
This strategic area affirms City Council's commitment enhancing the economic well-being and quality of life for the City of Staunton through attracting new industries in target areas and supporting the expansion and retention of existing businesses. This area also addresses housing and quality of life needs required to attract and retain a qualified workforce.

Responsive, Efficient Government

This strategic area focuses on the ways in which the city provides services, attracts and grows its employees, and fulfills City Council's goals.

West End

This strategic area indicates City Council's commitment to providing resources to Staunton's West End, to promote this community as an upcoming and vibrant area that has diverse business opportunities and great potential for economic growth.



Built Environment

This strategic area focuses on the city facilities owned and maintained by the City, with an eye on not only what is needed in the current environment but in the future as city space needs evolve and change.

OUR VISION

A culturally rich, historic city with an exciting future of innovation, growth and resilience.

You belong here!

Leslie Beauregard
City Manager

STAUNTON™
VIRGINIA

Birthplace of the
Council-Manager
Form of Government

Office of the City Manager

March 23, 2023

Dear Mayor Claffey and Members of Council:

I submit to you, for your consideration, the City Manager's FY 2024 Proposed Budget for the City of Staunton for the fiscal year beginning July 1, 2023. As always, it is balanced and provides a spending plan for the next fiscal year, which will end on June 30, 2024.

The total FY 2024 Proposed Budget is $152,355,651 for all funds, which is an increase of $9.4 million (6.6%) over the adopted FY 2023 budget of $142,967,876. Almost half of the total budget is the General Fund, proposed at $69,264,351, a $4.1 million (6.25%) increase over FY 2023.

The city continues to be faced with factors beyond the city's control including the threat of a recession, high inflation which results in rising costs to provide our own services, and continued labor shortages in several areas of the city. Each of those risks has the potential to negatively impact the city's budget in the upcoming fiscal year and beyond.

On an optimistic note, we believe that this budget is designed to put the city in a positive position to address these risks and address significant future needs of the city that put us in a position of resilience and financial stability. We need to plan for what's ahead of us. Therefore, it is critical to maintain our strong financial foundation, focus on long term financial health, be adaptable with our decision making and agile in all our actions. As a result, the proposed budget fully funds current debt service and a little more for future borrowing affordability, maintains a healthy fund balance, and begins to anticipate the and plan for future capital needs. The FY 2024 proposed budget has narrowly focused any new revenue growth on the City Council's strategic priority areas. These include a greater focus on economic development, financing mandated facility needs, and addressing compensation disparities to attract and retain quality employees who provide city services to our residents and champion the city for those who visit.

This budget fully funds Staunton City Schools. A successful and thriving school system is critical to the success of the city and we all want to continue to expand on the success and excellence already in place. The School Board and City Council adopted a formula last summer that will fully fund schools and help ensure that excellence now and in the future.

Finally, this budget remains mindful of continued hardship on our citizens and for that reason, proposes a real estate tax rate of $.89 per $100 assessed value, a decrease of three cents on the current tax rate of $.92. While this will still mean property owners in the city will see an increase in their tax bills, it does offer some relief while still funding the important services of the city that everyone expects, values and enjoys, now and for the long term.

BUDGET SUMMARY

The budget comprises numerous governmental and proprietary funds. Governmental funds include the General Fund, Education Fund, Capital Improvement Fund, Debt Service Fund, and various special revenue

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funds for grant programs. Proprietary funds include the Water, Sewer, Parking, Stormwater and Environmental funds.

During the scheduled budget work sessions, staff will review the details of the proposed budget; some of the highlights include:

- **The real estate tax rate is reduced to $.89 per $100 assessed value, a reduction of three cents off the current rate of $.92.** This was an assessment year and assessments increased for a number of reasons, driven by a variety of economic influences which in turn determine sales prices. For the past two years, properties have been selling for much more than pre-pandemic years. The high demand for, but limited supply of, properties available for sale in the City of Staunton led to sales prices skyrocketing. The same trends have occurred in Waynesboro, which is experiencing similar assessment increases, and around most of the State. Historically, Staunton experienced similar trends in 2007 with an increase in assessments of 32.7%, followed by a 9.4% reduction to those assessments.

- This budget includes full funding of Staunton City Schools. There is $904,934 in additional funding for City Schools, honoring the new funding formula approved by the School Board and City Council last summer.

- This proposed budget anticipates future capital needs by fully funding debt payments for existing debt owed by the city, plus additional funds in anticipation of a future debt issuance for known capital projects, such as separation of the Juvenile and Domestic Relations Domestic Court from Augusta County. The exact amount of the required debt issuance is unknown at this time and the funding, as presented in this budget, would come from the debt service sinking fund balance until another source would be identified.

- This budget continues to focus on the city's commitment to ensuring that pay for our employees is and remains competitive, through a phased in implementation of the compensation and classification study recommendations. Details on this can be found later in this message.

- Because *Economic Development, Responsive, Efficient Government* and the *West End* continue to be strategic areas of focus for City Council, a new Director of Community Development has been proposed in this budget. Currently, there is one department head that oversees both the Department of Economic Development and Community Development. Creating this position would create a department head just for Community Development, allowing each department head can dedicate their workload to those distinct areas, rather than splitting up their time and focus. This has been a priority for City Council for several years now.

- Additional expenditures, driven by significant increases in the city's share of the cost of operations of regional entities, include the Middle River Regional Jail, the Shenandoah Valley Juvenile Center, Valley Community Services Board, the Central Shenandoah Health Department, the Shenandoah Valley Airport and the Shenandoah Valley Animal Services Center. Further details on these are found later in this message.

- Finally, unfunded departmental operational requests for FY 2024 total over $801K, which mainly consist of new equipment requests. In addition, $532,690 is unfunded personnel related requests consisting of requests for new full-time positions, new requests to upgrade part-time positions to full time, and a request for the city to participate in the Virginia Retirement System's hazardous duty multiplier retirement option.

REVENUES

City revenues are reviewed and developed by a team of staff, including the City Manager, Assistant City Manager, Chief Finance Officer, Commissioner of Revenue and City Treasurer. The team reviews revenues line item by line item, making projections on historical and currently trending amounts. In addition, the team discusses potential adjustments due to more recent trends, future known changes, and highlighted possible uncertainties (i.e., possibility of a recession). All of these factors influence the projections in this proposed budget.

General Governmental Revenues

Real Estate Taxes

With an average increase in total real property tax assessments of 25.2% (not including new construction), the proposed FY 2024 budget reduces the real estate tax rate to $.89 per $100 assessed value, a reduction of three cents off the current rate of $.92. Given the reassessment, even with the rate reduction, the city will recognize $4,354,980 in additional revenue for FY 2024. One penny on the tax rate equates to approximately $287,261.

The median assessed value of residential property for 2023 in the city is $216,300. Foregone Agricultural and Forestal District real estate taxes total $202,300. The city's housing rehabilitation abatement program results in forgone real estate taxes totaling $152,900. The total cost of these two programs is $355,200, reflecting the high value the City of Staunton places on the conservation of open space and historic preservation.

Other Local Taxes

In other local tax revenues, increases are projected in personal property taxes, in the amount of $345,000; sales taxes, in the amount of $225,000; BPOL taxes, in the amount of $150,000; and meals taxes, in the amount of $426,950. Transient occupancy tax revenue is projected to increase as well by $282,000.

State Funding

State funding is estimated at 18.7% of the General Fund budget, with a projected decrease of $235,116, totaling $12.9 million. The largest categories of state aid are personal property tax relief, health and welfare, revenue for Constitutional Officers, and the Children's Services Act. The decrease is driven by reduced projections for state aid, aligned with service needs, in the areas of Health and Welfare and Children's Services Act.

Federal Funding

Federal revenue accounts for $1.2 million, only 1.8%, of the General Fund budget and is expected to decrease by $340,788, a decrease resulting from revisions in grant funding and funding for health and welfare programs, commensurate with service needs.

Proprietary Fund Revenues

The budget includes no fee increases in the Water, Wastewater, Stormwater, Environmental or Parking funds.

Long term however, it is anticipated that fee increases will need to occur in order to fund significant capital needs to water delivery infrastructure and to fulfill stormwater requirements.

As far as water capital needs, the Gardener Spring Pump Station project was put out for bid and awarded during FY 2023. However, final costs for the project came in significantly higher than the original estimates provided. The new debt issuance in FY 2023 of $8.5 million was not enough to cover the entire cost of the construction phase of this critical project. As a result, $1 million was transferred from the FY 2022 general fund carry over funds and the remaining overage will come from the water fund balance. This very critical water source project and upcoming water infrastructure needs will facilitate a necessity to increase water rates in the near future.

Currently, a study is underway reviewing Staunton's stormwater fee enterprise. This study will quantify expenses over the next five-year permit cycle, determine the appropriate rates to complete the program and offer structural modifications if the current program structure is not sufficient to meet the needs of the city.

Both of these topics will be the focus of much work between now and the development of the FY 2025 budget.

EXPENDITURES

Personnel

Compensation Adjustments

As with any service-based organization, the largest portion of the city's operating budget is devoted to personnel costs, including compensation and benefits. A stable and proficient workforce is the cornerstone of effective service delivery to the community. While the recruitment, development, retention and support of a skilled city workforce continue to be a strong priority in this budget, the City of Staunton, like most employers are still impacted by a labor shortage and the need to offer higher wages and salaries.

In order to ensure that the City of Staunton remains competitive in this tight labor market, the city completed a Classification and Compensation Study with Management Advisory Group in 2022. The goal of the compensation study was to provide the foundation for an appropriate classification and compensation system and pay plan based on current compensation levels for similar public sector employers, municipalities and local market competitors.

The FY 2024 budget proposal encompasses some of the study's recommendations including a 5% cost of living adjustment for full and part time employees at a cost of $1.05M, including benefits. There are also adjustments being made to the minimum salary within salary grades and targeted compression adjustments, where appropriate, at a cost of $172,425. Additional recommendations from this study, yet to be determined, will be addressed during the FY 2025 budget process and beyond.

The School Board approved a budget that includes a 6% pay adjustment for its employees, effective July 1, 2023.

The Police Department and Fire & Rescue have their own unique set of challenges that were actually addressed during FY 2023 and will carry over into FY 2024. For the Police Department, starting pay was increased to $47,000 in response to a mid-year increase implemented by a neighboring locality. Up to that point, Staunton Police Department starting pay was $44,100. We found ourselves in a situation where Police needed to advertise for the academy earlier than July 1, 2023, and the city would have been at a disadvantage advertising at a pay rate that is significantly lower than our immediate neighbor. This will not only ensure that the city remains competitive with our neighbor in terms of recruitment of new officers, but will help to retain our current officer pool. Maintaining the staff expertise and experience the city already has in place is critical.

A similar adjustment was made mid FY 2023 to Fire & Rescue starting pay, which was at $40,000 and adjusted to $42,000. This was done principally to address retention of current staff. If someone were to leave, the city's competitive advantage would be diminished by having a starting salary lower than our immediate neighbor, and it could prove difficult to attract someone with experience if this were the case.

Retirement

After a significant increase in FY 2023, the city's Virginia Retirement System contribution is only increasing from 17.21% to 17.27%, at a minimally additional cost of $10,000.

Health Care

Health care costs for the city are projected to increase by 10%. The main driver has been large claims. City employees will also see a 10% increase in their premiums, effective January 1, 2024. The employee-specific impact will depend on the insurance plan in which an employee is enrolled (point of service or high deductible health plan) and coverage under the plan (employee only, employee and spouse or family). By way of example, an employee enrolled in the city's most expensive plan, the point of service family plan, will pay an additional $15.40 per pay period, increasing the employee contribution from $308 to $338.80 per month.

Education

Education remains one of the city's highest priorities and its largest single expenditure. The proposed transfer to the Education Fund from the General Fund, totaling $15.97 million, accounts for 23.06% of the General Fund budget, and constitutes an increase of $904,934 (6.0% increase) over FY 2023.

The Staunton School Board has adopted a total school budget of $46,583,445, an increase of 7.0%, or $3,065,191, over the adopted FY 2023 budget. The School Board adopted budget includes a local contribution that is balanced with the local contribution in the city's budget. There is a City Council/School Board joint budget work session scheduled for April 13, 2023.

Public Safety

Public safety operations are proposed to increase 7.9%, or $1.2 million. This category includes Police, Fire, the E-911 center, Middle River Regional Jail, Shenandoah Valley Juvenile Center, Office on Youth, building inspections, animal control and the Shenandoah Valley Animal Services Center. A portion of this increase, $231,158 for the Middle River Regional Jail, is attributable to a higher population of inmates from the City of Staunton, which then increases our share of the jail, combined with a decline in the inmate populations from other localities.

Also reflected is an increase for the Shenandoah Valley Juvenile Center in the amount of $222,448, a result of severing ties with the Office of Refugee Resettlement (ORR) Program that provided significant federal dollars to the Center. Like many employers, Shenandoah Valley Juvenile Center (SVJC) has experienced ongoing challenges in returning to pre-COVID staffing levels. SVJC has relied upon a limited number of dedicated staff to ensure safe staffing levels despite reducing the number of youths housed at the facility at any given time. These challenges have been exacerbated by staff being repeatedly assaulted and injured by youth in the ORR Program. This has placed an additional strain on staffing and is impacting SVJC's core mission of providing secure residential services for juveniles from our member jurisdictions. SVJC will be using 35% of their fund balance in FY 2024 to help member jurisdictions ease the financial burden of the transition. While the increase is substantial for the locality members, it is more in line with what other localities have and continue to spend on juvenile detention.

Finally, the Shenandoah Valley Animal Services Center is increasing by $89,141 to continue to help stabilize and improve operations at the shelter. The increase in the city's cost (25.5% of total shelter budget) is due the addition of staff (kennel and facilities attendants) attributable to an overreliance on volunteers in the past to staff shelter operations, transitioning certain positions from part to full time where needed, and the much need expansion of office space at the current location that includes a rental fee.

Other increases include the compensation adjustments made in FY 2023 for Fire & Rescue and Police Department described earlier in this message, a 5% cost of living adjustment for all full and part time staff on July 1, an adjustment to the minimum salary within salary grades and targeted compression adjustments, where appropriate, and increases in health care costs. As far as operational changes, $65,000 is included in the Police Department's budget to purchase a new Emergency Medical Dispatch software that will interface with Computer-Aided Dispatch. The provider of the current system is no longer avaiable.

Health and Welfare

Health and Welfare operations are proposed to decrease by 6.8%, or $538,612. Much of this is due to a decrease in the city's share of public assistance, reflective of the 25.45% local share of total costs, down from 28.85%, for Shenandoah Valley Social Services. At the same time, state funds for Medicaid expansion continue to grow and does not require a local match. Projections for the Children's Services Act are expected to decrease by $150,000 as overall costs for Staunton have levelled with fewer children are coming into care, and others exiting due to either successful reunification or adoption. Staunton has a small group of children who have significant needs that require long-term residential placement, so while spending in therapeutic foster care and community-based services is projected to decrease, overall spending is not projected to fall further due to the increase in cost for those children.

As far as the Central Shenandoah Health District, the proposed $11,889 increase is attributable to the city's share of a 5% salary increase, cost increases to the employee benefit program, and the increased cost of providing services due to inflation.

Finally, the Valley Community Services Board (CSB) has shared that there will be enough state general fund dollars available to cover psychiatric services in FY 2024, the area the city's contribution has historically supported. This year the CSB is requesting $247,129 to "stand up" a crisis receiving center/crisis stabilization unit. While a facility like this is highly desirable and needed in our region, many questions remain about the cost and how the facility will be paid for. Estimates have been shared that the capital costs of the facility could be $5M-$15M, plus operating expenses, depending on whether it is a renovation or a new building. Staff will review information carefully and fully as it is received and update City Council accordingly. As the budget is currently proposed, the full request has been included; this will ultimately be a City Council decision.

Community Development

Community Development, which includes planning and development services, Economic Development, and Tourism, is proposed to increase by $288,395, or 10.3%. Some of this increase is attributable to a 5% cost of living adjustment for all full and part time staff on July 1, an adjustment to the minimum salary within salary grades and targeted compression adjustments, where appropriate, and increases in health care costs.

Also included is a new position, a Director of Community Development. Currently, there is one department head that oversees both the Department of Economic Development and Community Development. Creating this position would create a department head just for Community Development, allowing each department head to dedicate their workload solely to those distinct areas, rather than splitting up their time and focus. This change will make strides in several strategic areas that City Council most recently reaffirmed at their retreat: *Economic Development*, *Responsive, Efficient Government*, and the *West End*.

General Government

General Government Administration (including City Council, City Manager, City Attorney, Communications, Finance, Audit, Assessor, Information Technology, Human Resources, Registrar, Risk Management and two constitutional offices) is proposed to increase 8.1%, or $549,191. A portion of this increase is attributable to a 5% cost of living adjustment for all full and part time staff on July 1, an adjustment to the minimum salary within salary grades and targeted compression adjustments, where appropriate, and increases in health care costs.

Other increases include $22,000 for firefighter physical exams, and $17,000 in the Clerk of Council's budget to account for the true and increasing costs of publishing required legal notices. In the Finance Department budget, there is $300,000 in vacancy savings budgeted up front, realizing that in the current environment, the city will experience this level of savings due to positions becoming vacant, which is offset by funds required for a portion of the compensation increases.

Public Works

Funding for Public Works and Engineering operations is proposed to increase by 2.6%, or $168,864. Much of this increase is attributable to a 5% cost of living adjustment for all full and part time staff on July 1, an adjustment to the minimum salary within salary grades and targeted compression adjustments, where appropriate, and increases in health care costs.

Separate from the General Fund, but under the purview of Public Works, there are two new positions in the Water Fund included in this proposed budget. The Virginia Department of Health recently raised the staffing requirements for Class 1 waterworks like Staunton's. The new requirement is to have at least two operators at the plant at all times (24/7). Additionally, one of the operators needs to have a Class 1 license. For Staunton, this equates to four additonal FTEs. While the city is allowed to phase in these additional positions, we need to show progress towards the goal, resulting in the two proposed for FY 2024. The city plans on adding an additional two (the final two) positions in FY 2025.

Recreation, Parks and Library

This functional area increases by 5.6%, or $232,105. Much of this increase is attributable to a 5% cost of living adjustment for all full and part time staff on July 1, an adjustment to the minimum salary within salary grades and targeted compression adjustments, where appropriate, and increases in health care costs. Also included is $30,000 to replace the trees at the Wharf. The existing trees are causing infrastructure damage to the curbs and bricks.

FY 2024 CAPITAL IMPROVEMENT PLAN (CIP)

Proposed capital projects in FY 2024 include the following:
Funded from FY 2022 Carryover, $850,000:
- $300,000 Fire truck replacement reserve
- $125,000 Bike and pedestrian project
- $100,000 Greenways projects
- $225,000 Building maintenance – Pump House at Gypsy Hill Park
- $100,000 Dog park lights

Funded from Projected FY 2023 Carryover, $1,286,050[1]:
- $30,000 Fire & Rescue breathing apparatus
- $10,000 Fire & Rescue cardiac monitor
- $100,000 Sidewalks
- $100,000 Public Works equipment fund
- $100,000 Public Works building fund
- $41,050 Blue Ridge Community College capital share
- $100,000 School capital reserves
- $100,000 Ineligible streets/parking lots
- $140,000 Adaptive traffic control
- $150,000 Nutanix cluster hardware
- $100,000 Montgomery Hall Park fiber
- $65,000 Library space needs study
- $90,000 Additional funding for Gypsy Hill Park bathroom renovations
- $160,000 Practice field lighting at Montgomery Hall Park

Funded from Projected FY 2023 Carryover, $900,000[2]:
- $100,000 CAD/RMS system replacement
- $600,000 Moxie Stadium renovation
- $200,000 Core network router replacement

Funded from CIP Reserves, $725,000
- $725,000 Churchville pedestrian corridor improvements

Funded from Virginia Department of Transportation (VDOT) Revenue Sharing, $1,786,524
- $675,000 Churchville pedestrian corridor improvements
- $1,111,524 High visibility crosswalks[3]

[1] The Proposed CIP presented to City Council in January 2023 included this as a transfer from the General Fund in the FY 2024 budget. To balance the budget, that transfer has been eliminated.
[2] This revenue source was part of the originally Proposed FY 2024 CIP.
[3] After the proposed capital budget was presented to Council in January, the city received confirmation of this funding.

DEBT

The city's total outstanding debt for governmental and proprietary funds, as of June 30, 2023, is well within the guidelines of the city's Debt Policy for two of the three required ratios. For the third ratio, the city is required to have a 10-year payout ratio of 50% and currently the city is scheduled to retire 44.92% of the general fund debt within the next 10 years, achieving a debt ratio 5.08% less than necessary to meet the 10-year pay down ratio. This is a direct result of the $46 million debt issuance in 2019 for the Staunton High School renovations and additions. This debt issuance has a 30-year term, which significantly affects the city's ability to repay 50% of the current outstanding debt principle within 10 years. Outstanding debt for schools as a percentage of General Fund outstanding debt equals 80%, compared to 20% of General Fund outstanding debt before any new and future debt issuance.

The city will reduce its total outstanding debt by $4.53 million in FY 2024 through principal payments; however, included in the FY 2024 budget is a planned debt issuance for known capital needs, such as separation of the Juvenile and Domestic Relations District Court from Augusta County. The exact amount of the required debt issuance is unknown at this time. This brings the planned net increase in outstanding General Fund debt to $5.47 million as of June 30, 2024. The current planned term of this debt is 20 years, so this debt issuance will not significantly affect the 10-year payout ratio.

The budget includes $6,162,277 for the debt service sinking fund and serves two goals: 1. The General Fund transfer of $5,591,903 fully funds the city's responsibility for what is currently owed by the city after years of reducing those funds to help balance the budget and therefore, relying on debt reserves, in addition to partially funding the potential FY 2024 debt issuance; and 2. Budgeting an additional $570,374 in anticipation of future debt issuance (exact amount unknown at this time) for known capital projects, such as separation of the Juvenile and Domestic Relations Domestic Court from Augusta County. This funding however, as presented in this budget, would come from the debt service sinking fund balance until another source would be identified.

OUTSIDE AGENCY CONTRIBUTIONS

Most outside agencies are proposed at level funding in FY 2024 with a few exceptions based on legal funding requirements and funding formulas that are in place. In addition to the regional agencies discussed earlier in this message, the following changes are proposed:

- The Shenandoah Valley Airport's funding formula has not changed since 2004, while operating costs, local shares of capital projects and airline services costs have increased. A new funding formula was approved by the member jurisdictions in 2019 but at that time, the increase was put on hold due to uncertainties with the pandemic. The airport is now requesting that the newly approved formula be funded. The increase is $65,533.

- The Central Shenandoah Planning District Commission's (PDC) request typically includes funding in several areas: the annual assessment, CERT program, Metropolitan Planning Organization (MPO), BRITE public transit, and the Afton Express. The funding request for FY 2024 is $127,409, which is a decrease from FY 2023. The decrease is attributable to the PDC is discontinuing its CERT program, which will instead be administered by Augusta County on a volunteer basis; and, the hiring of a consultant to reassess the BRITE funding formula for Staunton and the other partners. As a result, Staunton's share decreased while maintaining current routes. As it stands, the public transit program is funded almost entirely from federal and state funds as local partners only carry about 4% of the cost to provide this service.

- The Valley Children's Advocacy Center requested an equal amount of $10,000 from the three localities it serves. This proposed budget however includes an amount that is aligned with the percentage of total children served in the City of Staunton, which is 24% of the total. The proposed contribution is $7,116, which is a decrease of $3,046 from FY 2023.

Funding is not being proposed for two new agencies that requested funds in FY 2024.

- Valley Associates for Independent Living $2,000 – This agency provides direct services to about 37 Staunton residents including living skills training, information & referral, service facilitation and coordination, options counseling and advocacy. At this time though, this budget does not recommend funding new agencies.

- Valley Alcohol Safety Action Program $7,000 – This request was received late in the process and is requested to pay a portion of an additional Case Worker. The request was made equally among all five jurisdictions that are served by Valley ASAP and all partner jurisdictions would need to agree to fund. At this date, that has not been the case.

A complete list of **Outside Agency Contributions** can be found towards the end of this document.

BUDGET BALANCING

Budgets are all about choices. Staunton's budget process begins with the submittal of each department's budget request in December. Departments determine what resources they need to deliver quality services as efficiently as possible. Each department director has to justify the submitted budget request during subsequent budget review discussions. Ultimately, difficult decisions are made to balance the budget, based on an understanding of City Council's strategic priorities, sound financial and management principles and experience.

Unfunded departmental operational requests for FY 2024 total over $801K, which mainly consist of new equipment requests. In addition, there is $532,690 in unfunded personnel related requests consisting of requests for new full time positions, new requests to upgrade part time positions to full time, and a request for the city to participate in the Virginia Retirement System's hazardous duty multiplier retirements option.

In addition, the Transfer to the Capital Improvement Program, in the amount of $1.3M has been eliminated. The FY 2024 CIP will be funded with projected FY 2023 carryover. The FY 2024 planned debt service, which includes a potential debt issuance related to the Juvenile and Domestic Relations District Court, has been reduced by $570,374, with this amount being funded out of the Debt Service Sinking Fund balance. There is $300,000 in vacancy savings budgeted up front, realizing that in the current environment, the city will experience this level of savings due to positions becoming vacant. The complete list of **Unfunded Expenditure Requests** can be found later in this document.

ACCOMPLISHMENTS

It's exciting to share our year of successes and accomplishments in so many areas. Without naming them all, here are some of the highlights:

The city received several grants to help with our economic development efforts around the city and with continued restoration of our historic and vibrant downtown.

- The city was the recipient of a FY 2022 Virginia Business Ready Site Program grant in the amount of $850,000 to take the Staunton Crossing project to a Tier 4 site. This grant will pay for essential due diligence studies, and preliminary and final site engineering and design reports.

- The city was the recipient of a FY 2023 Virginia Business Ready Site Program grant in the amount of $4,550,000 to elevate Staunton Crossing project to a Tier 4/5 site. This grant will pay for construction of the wastewater collection system.

- The former Western State Hospital Steam Plant project received $99,000 in Virginia Industrial Revitalization Funds to assist with transforming the industrial structure to a restaurant and brewery. The activities undertaken in this planning grant will build upon the previous studies for adaptive reuse of the Steam Plant by finalizing the schematic design for the buildings and site, addressing the multiple engineering needs for the project, and developing cost estimates and a budget for the proposed project.

- The city is in its second year of the Environmental Protection Agency Brownfields Assessment Grant award in the amount of $300,000 to continue the efforts to assist in the revitalization of the West End community. The city has contracted for professional services to continue the implementation of the project.

The year also brought additional economic development and business activity in the city. An express carwash opened along Richmond Road, along with a new Sentara Primary Care facility. The Villages are renovating a 10,681 square foot utility/storage facility and building a 12,530 square foot building to create 20 new apartments. Valley Outside Services added a new office building to their site. Next to Stan's Ski and Snowboard shop, Micah's Coffee is renovating a large building to offer drive through coffee services and Walmart is adding space on to their building to accommodate their grocery pick up services. Wendy's, Waffle House and an AT&T store opened new locations at Staunton Crossing. Greenville Avenue opened a new Long John's Silvers and plans are in process for a new Dunkin' Donuts across the street. A Select Bank renovated the former Elliott Jeep building to open up a Staunton branch.

Downtown saw the renovation of the 6,354 square foot former Banker's Insurance building to house Bears and Blankets Early Learning Academy on Central Avenue next to Dollar General, and across the street Gloria's Pupuseria opened in their new space. Several new retail shops and food establishments opened that include Sweet Addie's Waffle Shop, Remedy Burger, Slyde 23, Billy Opal, Burrow and Vine, Accordia, and Queen City Games and Gifts.

Several larger projects underway include 4,376 square feet of historic buildings on Lawyers Row being renovated into eight hotel-type suites, and Staunton Steam Laundry being redeveloped into apartments and retail space. Additional improvements to the downtown landscape continue, with the completion of the Central Avenue Streetscape Improvement Project, which included replacement of the existing concrete sidewalks with brick, undergrounding of utility lines, and the addition of pedestrian safety improvements and decorative lamp posts.

Holy Cross Presbyterian Church has purchased the former Dice's building on Frontier Drive to renovate into their new facility.

As an entitlement community, the city receives annual Community Development Block Grant allocations to provide funding for public services, improvement of public facilities and infrastructure, homeowner-occupied rehabilitations and the identification of homeless and special needs activities. With these funds, the city continued its efforts to provide more affordable housing and other services that benefit income challenged, the elderly and those with special needs in our community. In its fourth year as a U.S. Department of Housing and Urban Development (HUD) entitlement community, the city received an allocation of $317,340, directed to organizations providing services and housing rehab to low-to-moderate income families and infrastructure projects in their neighborhoods.

Last summer, the Staunton Crossing demolition project was completed. All 19 buildings were demolished, and 15 underground and above ground tanks on the site were properly removed. The contractor completed removal of the underground tunnels, other materials and debris on the site, and reseeded all former foundation sites. The required reports have been submitted and approved for the proper close-out of the VEDP/DEQ Brownfields Grant used for environmental abatement at the site. The total demolition cost did not exceed the original contract amount of $2.4 million.

Accomplishments and accolades in other areas of the city include the following:

- The Virginia Scenic Railway tourist rail excursion opened in August 2022, and sold out within four days of the launch. This is bringing significant tourism and visitors to our city!

- Accolades in 2022 included Staunton being named *The South's Best Mountain Town of 2022* and *One of the Best Southern Mountain Towns for Retirement* by Southern Living Magazine; and, Beverley Street was named *One of America's Most Historic Streets* by MSN.com.

- The Gypsy Hill Park "Entrance Improvement Project" was a public/private partnership with public donations exceeding $200,000. This won the Virginia Recreation and Parks Award for the "Best New Renovation."

- Software has been purchased to operate with the nine flood sensors and rain gauges that have been strategically placed throughout the city's three watersheds. Over time this system will provide valuable information for stormwater management relative to best type and location of flood mitigation practices and BMP structures to consider throughout the city.

- The city received, or expects to receive, several grants for large, critical infrastructure projects including the Cole Avenue stream restoration, Gypsy Hill Park stream restoration and improvements to ten pedestrian intersections mostly in the downtown area through the Virginia Department of Transportation.

As evidence of the city's strong financial standing, the Finance Department received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the FY 2023 budget. In order to receive the award, the budget document must meet GFOA criteria requiring that the document be a policy document, a financial plan, and an operations guide and serve as a communications device for the public.

Finally, I am so grateful to our employees who continue to provide effective and efficient services to the public we serve. I am proud of each and every one of them and what we are accomplishing each day together.

CLOSING COMMENTS

Budget development is shaped by a number of factors, including alignment with City Council's vision, values and strategic priorities, the city's financial policies, and principles of budgeting. Forecasting revenues and expenditures is difficult and requires staff to work with imperfect information. As current events demonstrate, budgeting, more so than ever, must be adaptable and agile in the face of unpredictability.

I want to thank the following individuals for their diligent work in preparing this budget: all the department heads and managers who developed their budget requests and then met in person to walk through their needs; Chief Finance Officer Jessie Moyers who worked tirelessly with me for months on end to put this budget together; Assistant City Manager Amanda Kaufman who, while only having been with the city a few weeks, jumped right into the process with great ideas and input; City Assessor Charley Haney for providing the information needed to develop real estate revenue estimates; John Blair and Robin Wallace in the City Attorney's Office for providing guidance and advice on the city's tax and budget ordinances; Commissioner of Revenue Maggie Ragon and Treasurer Rick Johnson for their time and expertise in helping develop the revenue projections; and finally Morgan Smith in the City Manager's Office for her numerous contributions, from development of the budget cover and preparing communications about the budget.

Finally, allow me to thank one more time the entire team of directors and staff of all the city departments and regional agencies for their tireless commitment and passion towards serving the Staunton community. None of this is possible without them.

Budget work sessions are scheduled for April 6, April 13, April 20 and April 27, 2023. Public hearings on the real estate tax rate and the budget ordinances are scheduled for March 23 and April 13, respectively. Budget adoption is scheduled for April 27. During Council's deliberations, staff will be prepared to provide assistance and additional information as Council works through the decisions necessary for adoption.

Respectfully submitted,

Leslie Beauregard
City Manager

City of Staunton, Virginia

Profile of the Government

The City of Staunton was settled in 1732 and later chartered as a town by the Virginia General Assembly in 1761 and the town was formally incorporated in 1801. The City was named for Lady Rebecca Staunton, wife of colonial Governor Sir William Gooch. Staunton was incorporated as a city in 1871. Staunton is the birthplace of the council-manager form of government. Staunton appointed its first city manager, and the nation's first city manager, Charles E. Ashburner, in April 1908.

History

A settler named John Lewis crossed the Blue Ridge Mountains in 1732 and built his home, Fort Lewis, about a mile east of what is today Staunton's city limits. Other settlers followed and a community began to form. Four years later King George II issued a royal land grant to William Beverley for 118,491 acres, including much of what is today Staunton and Augusta County.

In 1747, Beverley measured off a plot of land within his "manor", or estate for a community then called Mill Place. In 1761 that town was chartered by Virginia's General Assembly as Staunton. Throughout the Colonial Era, Staunton thrived in its role as seat for Augusta County, a county that at the time included much of what is today West Virginia, Ohio, Kentucky, Illinois, and Indiana. Staunton was the center of the larger Virginia of that time and a major-stopping point on the Great Philadelphia Wagon Road.

Staunton citizens organized their first volunteer fire department in 1790. The Virginia Central Railroad arrived in 1854 to make Staunton the transportation hub of western Virginia. In 1856, a son was born to Staunton's Presbyterian minister, a boy who was to become Staunton's most noted son, and twenty-eighth President of the United States, Woodrow Wilson. Staunton survived the Civil War with most of its buildings intact. In 1905 when the city population surpassed 10,000, the City was forced by state law to reorganize its government and install a board of alderman and common council. However, the new governmental structure didn't work for the city. After much study and debate, the city established a new form of government using a manager, a city manager to handle city administration. Staunton became the birthplace of the City Manager form of government, the standard government structure now used by thousands of cities across the nation and around the world.

The City was recognized by the National Trust for Historic Preservation in 2001 as one of the nation's "Dozen Distinctive Destinations," and in 2002 as a Great American Main Street City, the first Virginia city to be so honored.

The City of Staunton acknowledges that the City is included in the region of the ancestral and traditional lands of the Manahoac, Shawandasse Tula (Shawanwaki/Shawnee), and Monacan people, who historically inhabited the area.

City Governance

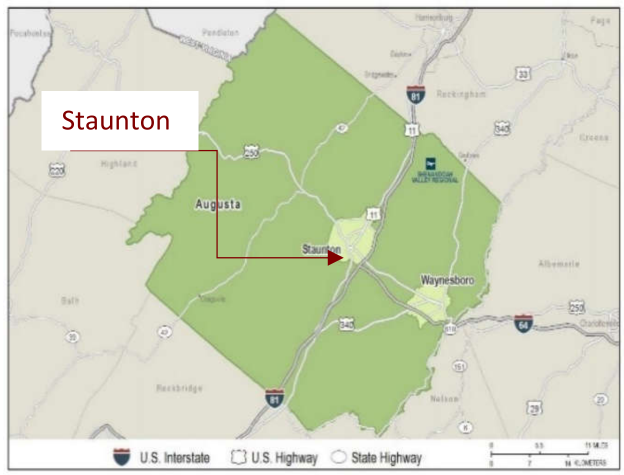
The City is governed by seven members of City Council for policymaking and legislative issues. Council members are elected at large for four-year terms. Council members elect the mayor. The city manager is appointed by City Council and is responsible for the general operations of the City and administering the policies and ordinances enacted by City Council. The city manager appoints all department directors for the various operating departments.

The Staunton City School Board is comprised of six members elected at large for four-year terms with the responsibility of the operation of the City school system. The School Board appoints a superintendent to administer the operations, policies, and procedures of the School Board. The local share of funding for the school system is appropriated through the budget process by City Council and provided through a transfer from the General Fund to the Education Fund.

Other elected officials include the constitutional officer for the offices of; the Commonwealth Attorney, Sheriff, Treasurer, Commissioner of the Revenue, and Clerk of the Circuit Court. The Judges of the Circuit Court, the General District Court and the Juvenile and Domestic Relations Court are appointed by the Virginia General Assembly.

Staunton is an independent city with local government taxing power providing the full range of municipal services. These services include public safety, recreation, parks and culture, education, health and social services, public works and utilities, sanitation, planning and zoning, community development, judicial administration, and general and financial administration services.

Staunton is located at the intersection of I-81 and I-64 in the Shenandoah Valley of Virginia. The City is 90 miles west of Richmond, 85 miles north of Roanoke, and just 150 miles southwest of Washington D.C. The City encompasses an area of 19.98 square miles with a population of approximately 24,972.



Staunton is located within Augusta County and offers a total labor force of more than 100,000 within a thirty-mile radius of Staunton.

The City is located within 35 minutes of eleven colleges and universities: University of Virginia, James Madison University, Washington & Lee University, Virginia Military Institute, Mary Baldwin University, Bridgewater College, Eastern Mennonite University, Blue Ridge Community College, Piedmont Virginia Community College, Old Dominion University at the Blue Ridge Community College campus, and American National University at the Charlottesville and Harrisonburg campuses. The area also has several other specialized education centers: Shenandoah Valley Governor's School, four private high schools, and Valley Career and Technical Center for occupational trades/industrial education and training.

The City has multiple nationally recognized art and culture venues, including the American Shakespeare Center and the Heifetz International Music Institute, a nationally recognized historic downtown, and nine parks, including Montgomery Hall Park, which is listed on the National Register of Historic Places and the Virginia Landmarks Registry, with approximately 500 acres of park land for outdoor activities, athletics, festivals and cultural events. The City is located just twenty minutes west of the Blue Ridge Parkway and Skyline Drive for additional outdoor adventures for camping, hiking and biking trails.

Staunton has five historic districts and 23 individual buildings listed in the National Register of Historic Places and the Virginia Landmarks Registry. The Beverley, Wharf, Newtown, Gospel Hill and Stuart Addition historic districts capture much of the lifestyle and the distinctive architecture of the city's colorful past.

THE BUDGET PROCESS

The City's budget team consists of the City Manager, Assistant City Manager, and Chief Finance Officer (CFO). The budget team reviews the current status of the economy and develops budget guidelines based on City Council's long-term financial outlook, strategic plan, and other factors for the upcoming fiscal year. The City Council held a retreat in February/March 2023 to reaffirm its strategic plan for the upcoming fiscal year:

- Vision: a culturally rich, historic city with an exciting future of innovation, growth, and resilience.
- Values: integrity, inclusion and equity, excellence, engagement, and environmental consciousness.
- Infrastructure - to maximize use of American Rescue Plan Act funds mitigating flood and stormwater issues,
- Strategic Areas: infrastructure, economic development, responsive and efficient government, West End, and built environment

The CFO prepares the guidelines, instructions, and the forms for departments to submit their expenditure budget requests. The CFO is responsible for preparing all governmental and proprietary revenue estimates for tax revenues, state and federal revenues, proprietary fund revenues, and other revenues. After meeting with all departments and prioritizing all budget requests for new personnel, new operating expenditures, and capital requests, the CFO prepares the revenue and expenditure budget and submits the preliminary budget to the City Manager for review. The City Manager is responsible for submitting the proposed budget to City Council for review and discussion.

By a resolution adopted by City Council on May 24, 2012, the City Finance Department provides comprehensive financial management and support services to the School Board, and is responsible for all financial processes, budget, and the annual audit for the City and Staunton City Schools. In 2019, the schools hired a Budget Director to prepare the schools budget with assistance and input given by the CFO. The Chief Finance Officer is appointed by the City Manager.

The City of Staunton and Staunton City Schools also share the School's Human Resources Department for recruitment and all personnel related processes and activities. The Chief Human Resources Officer serves as the department head of the human resources department for the Schools and the City. The Chief Human Resources Officer assists the budget team for the City and Schools with personnel budget requests relating to changes in staff requirements and employee pay increases. The Chief Human Resources Officer is appointed by the City Manager.

BUDGET CONTROL

Per City Code, the Chief Finance Officer serves as the budgetary control officer and shall assist the City Manager in developing and assembling the necessary information and planning and prioritizing financial commitments for the preparation of the annual budget. The City adopts a balanced budget for all funds. The *Code of Virginia* requires the City to adopt a balanced budget by May 15 for the School's Education Fund budget and June 30 for all other City funds. Budget control is maintained at the fund level. The City Manager, or designee, is authorized to transfer appropriations from any line item within each fund as needed to sufficiently fund any expenditure. All departments have on-line, real-time access to all line items within their operating budgets. Purchase orders for materials, supplies, and services are not released until adequate appropriations are available. Open encumbrances are reported as assigned or committed fund balances at the end of each fiscal year. City Council adopts an ordinance to approve budget amendments that require increased or decreased appropriations to the total adopted budget.

INTERNAL CONTROL

Financial management of the City requires the City to establish and maintain procedures to provide an internal control structure to safeguard the City's assets from theft or misuse of property. The internal control procedures are designed to provide reasonable assurance that the City's assets are protected. Reasonable assurance recognizes that the; cost of a control does not exceed the benefits derived, and the valuation of costs and benefits require judgement by management.

BUDGET CALENDAR

A summary of the budget calendar for adopting the City and School budget is provided below.

September- The Staunton City Schools' budget process begins in September each year with a budget memorandum distributed to each principal and administrative department with guidelines for requesting new programs and procedures for submitting an expenditure budget request.

October- The City's budget process begins in October each year with a budget memorandum distributed to each department and outside private and non-profit agencies requesting funding from the City. Budget guidelines and procedures are detailed in the budget memo.

November- School budget requests are due back to the School Budget Director in November. The budget team, consisting of the School Budget Director and the Superintendent of Schools, meets with all principals and administrative departments to discuss and review their budget requests.

December- The CFO reviews and develops revenue estimates for the school budget based on the state-aid funding from the Commonwealth of Virginia.

December-January -City budget requests are due back to the Finance Department in December. In December and January, the budget team meets with all departments to discuss and review their budget requests and request any further analysis or details.

February- After a review of all budget requests, the CFO prepares a total preliminary revenue and expenditure budget for each entity to review with the City Manager and Superintendent. Based on City Council's priorities and the School Board's goals and objectives, budget cuts and or revenue increases are proposed to achieve a balanced budget.

March- The proposed school budget is submitted to the School Board. After a public hearing on the school budget, the Board may change or approve the budget prior to submitting the budget to the City for Council's funding consideration.

March- The City's annual proposed budget is submitted to City Council prior to April 1st each year.

April- City Council conducts budget work sessions during the month of April, open to the public, to review and discuss the proposed revenues and expenditures and any proposed tax or utility rate increases. The public hearings on the budget ordinance and any rate increases are conducted during the month of April.

May- The budget is normally adopted by May 1st each year, and must be adopted by June 30. The school budget must be adopted by May 15th each year.

The FY2023 Budget was presented to City Council on March 24, 2022 and was adopted on April 28, 2022.

FUND TYPES AND BUDGETARY BASIS

The City budget is developed by fund using Generally Accepted Accounting Principles (GAAP). Each fund is considered a separate accounting entity with self-balancing accounts for assets, liabilities, fund equity, revenues and expenditures or expenses.

The City's budget includes governmental funds, special revenue funds, and proprietary funds. The budgets for governmental fund types are prepared based on the modified-accrual basis of accounting. Proprietary fund budgets are based on the accrual basis of accounting.

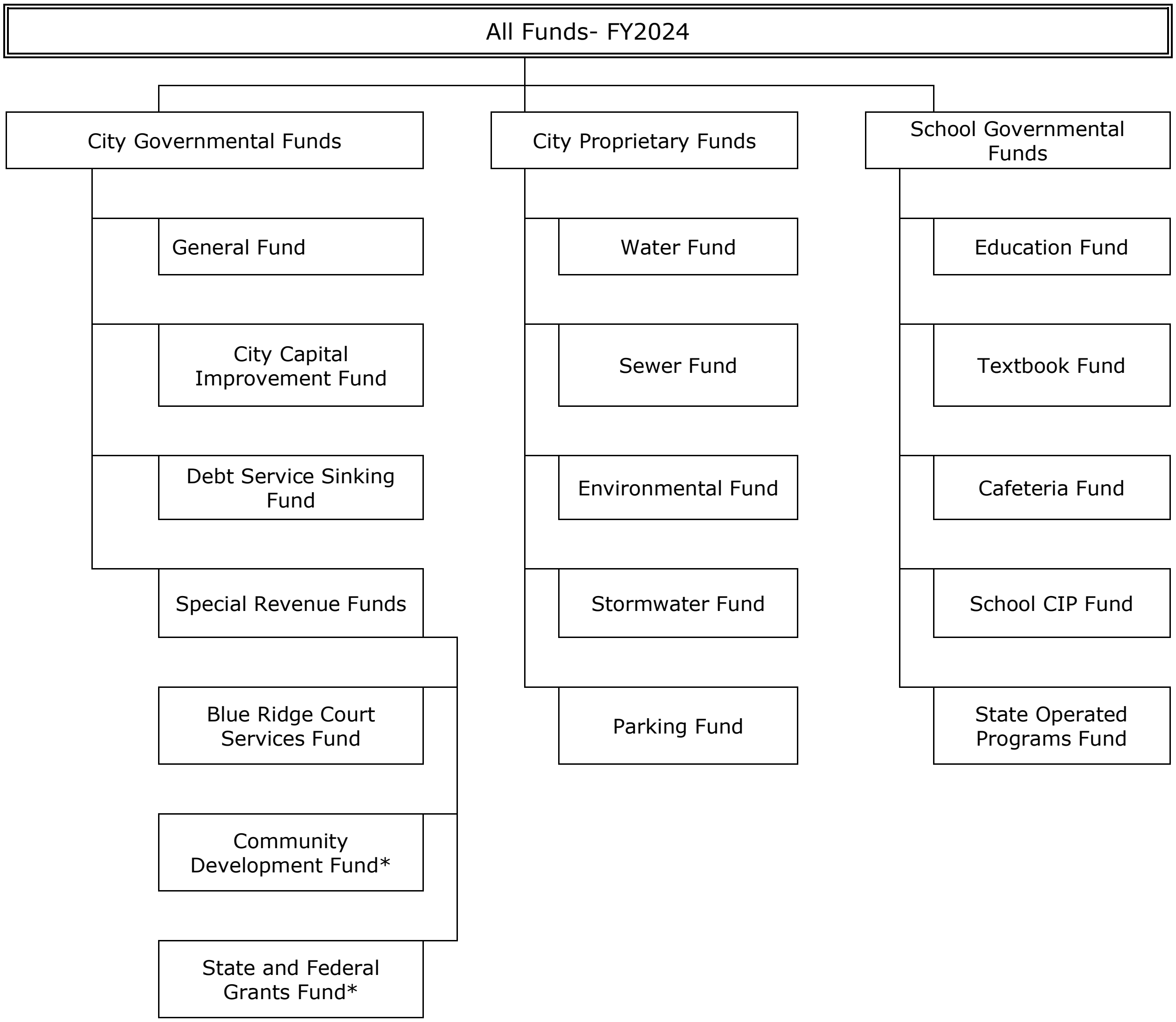
Major governmental funds include the General Fund, Debt Service Sinking Fund, and the Capital Improvement Fund. Expenditures are recorded when the related fund liability is incurred, and revenues are recognized when both measurable and available. The City records revenues received within 45 days of the end of the fiscal year.

The School budget includes the Education Fund, a governmental fund, which accounts for revenues and expenditures for the operations of the City's school system. The School budget includes other governmental funds for operations restricted to a specific purpose for revenues and expenditures; the Textbook Fund, the Cafeteria Fund, the School CIP Fund, and the State Operated Programs Fund.

Special revenue funds are non-major governmental funds and include the Blue Ridge Court Services Fund, Community Development Fund, and the State and Federal Grants Fund. Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed for expenditures for specified purposes. These budgets also use the modified-accrual basis of accounting to record revenues and expenditures.

Proprietary fund budgets are based on the accrual basis of accounting which records revenue when earned and expenses when a liability is incurred. Major proprietary funds include the Water Fund, Sewer Fund, Environmental Fund, and the Stormwater Fund. Non-major proprietary funds include the Parking Fund.

FINANCIAL STRUCTURE



Note* The FY2024 Budget does not have proposed appropriations for the Community Development Fund and the State and Federal Grants Fund.

FUND DESCRIPTIONS AND FUND STRUCTURE

GENERAL FUND EXPENDITURE CATEGORIES

General Fund: The General Fund accounts for all expenditures and revenues not otherwise included in the other funds. It has an annual appropriation. Any unexpended and unencumbered amounts at the end of the fiscal year revert back to fund balance. The City's general fund expenditure budget is divided into seven operating functions: General Government Administration; Judicial Administration; Public Safety; Public Works; Health and Welfare; Parks, Recreation, and Cultural; and Community Development.

General Government Administration includes the legislative, administrative, financial, legal, audit, tax assessment, risk management, technology, and voter/election operations. Legislative functions include City Council to adopt policies, ordinances, and resolutions that governs the City. City Council also appoints members to serve on the numerous agency and board committees. Administration includes the: City Manager's office responsible for the administration of all City functions, provides guidance to all City departments providing services to citizens, and complies with all of the City's ordinances, resolutions, and policies; the Human Resources Department for recruitment and personnel administration for the City and Schools; City Attorney for legal services for the City and Schools; the audit for the annual outside independent audit; and public communication for information to citizens. Financial administration includes the Finance Department for budgeting, accounting, purchasing, utility billing and administration, payroll, payables, risk management, investment and debt management for the City and Schools. Financial administration also includes the Information Technology Department, tax assessment from the City Assessor and Commissioner of the Revenue, tax collections by the City Treasurer, and voter registration and elections by the Electoral Board and Registrar's office.

Judicial Administration includes the operations for the City's court system and court-related services. The City has three courts; Circuit Court, General District Court, and shares the Juvenile-Domestic Relations Court with the County of Augusta. The Sheriff's office provides court security and serves warrants. This function also includes the operations for the offices of; the Commonwealth Attorney and the Clerk of the Circuit Court.

Public Safety includes law enforcement, animal control, emergency communications, emergency fire and rescue services, juvenile and adult criminal facilities, building inspection, and the City's Office on Youth. The Staunton Police Department provides law enforcement services including criminal investigations, patrol, animal control, and administers the Emergency 911 Center for emergency communications for police and fire/rescue services. The Staunton Fire and Rescue Department provides emergency fire and rescue services, the emergency operations center, and fire inspections and permits. The City also funds its share of the cost for several regional facilities including; the Middle River Regional Jail Authority for adult incarceration, the Shenandoah Valley Juvenile Detention Center for juvenile incarceration, the Shenandoah Valley Animal Services Center for animal shelter, and the Shenandoah Valley Office on Youth, shared by Staunton, Waynesboro, and Augusta County, serving the area's youth and families.

Public Works function includes; engineering for the City's infrastructure, street maintenance and construction, building maintenance of all City facilities, and equipment maintenance for the City's fleet of vehicles and equipment. Public Works also provides for the operations, maintenance, and capital for the City's enterprise funds for water, sewer, stormwater maintenance, parking, and solid waste and recycling program.

Health and Welfare services are administered and provided through Shenandoah Valley Social Services (SVSS) providing assistance to adults and children experiencing financial hardship, neglect and abuse. SVSS is a regional facility funded by the cities of Staunton and Waynesboro, and the County of Augusta. The City also funds its share of the public health department.

Parks, Recreation, and Cultural operations include funding for the Parks and Recreation Department, the Staunton Public Library, and contributions to various arts and culture agencies and programs. Services and activities provided by the Staunton Parks and Recreation Department include the maintenance of the City's nine parks and facilities, swimming pools, horticulture, community centers, athletic programs for adults and children, and recreational programs and trips for adults and children.

Community Development includes funding for planning and zoning, economic development, tourism, community development agencies, and the regional transit system.

Capital Improvements Program (CIP) Fund: The CIP Fund accounts for major capital outlays of the General Government and School Board. The City's Planning Commission reviews and approves a five-year program with an eye towards the City's financial policies. The City Council adopts the five-year program but appropriates funding for the first year of the five-year program only. Thus, the five-year program is reviewed and adopted every year to ensure that needs are addressed in relation to the City's most current fiscal environment.

ENTERPRISE / PROPRIETARY FUNDS

Parking Fund: The parking fund accounts for the revenues and expenditures, including capital improvements program, for City's Parking facilities. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The Parking fund five-year program is also reviewed and re-adopted each year.

Water Fund: The Water Fund accounts for the revenues and expenditures, including capital improvements program, for City's water production and distribution needs. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The Water fund five-year program is also reviewed and re-adopted each year.

Sewer Fund: The Sewer Fund accounts for the revenues and expenditures that relate to the operations of the City's sewer system. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The five-year program is also reviewed and re-adopted each year.

Environmental Fund: The environmental fund accounts for the operational revenues and expenditures of the environmental fund for refuse collections and street cleaning for the City. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The Environmental fund five-year program is also reviewed and re-adopted each year.

Stormwater Fund: The Stormwater Fund accounts for the operational revenues and expenditures, including capital improvements program, for the City's stormwater management program. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The five-year program is also reviewed and re-adopted each year.

COMPONENT UNITS

School Board: The School Board is a publicly-elected body consisting of seven members. A chairperson and a vice-chairperson is elected by the members. The School Board has jurisdiction over the administration of the City's pre-Kindergarten to High School education system, and other ancillary activities. The School Board sets its own budget and requests an annual transfer from the General Government. Excess of revenues over expenditures remain in each of the School Board funds and is available for their use in future years. The School Board does not have the ability to raise taxes or issue debt. All debts are issued by the General Government and associated debt service payments are budgeted by the General Government. The School Board established three funds to account for its operations:

- **Operating Fund** – The Operating Fund accounts for all expenditures and revenues that pertain to the operation of the City's pre-Kindergarten to High School education system and not otherwise included in the other funds
- **Community Service Fund** – The Community Service Fund accounts for all expenditures and revenues that relate to the operation of a daycare, the television access programs and other community education programs
- **Food Service Fund** – The Food Service Fund accounts for all expenditures and revenues relating to the provision of food and beverages to the students of the City.

STRUCTURE OF CITY FUNDS
City of Staunton Fund Structure

General Fund
Revenue Sources:
Taxes, Permits, Fees & Licenses, Charges for Services, Recovered Costs, Fines & Forfeitures, Use of Money & Property, Revenue from the Commonwealth, and Federal Government.

Special Revenue Fund
Blue Ridge Court Services
Community Development
Grant
Revenue Sources:
Transfers from General Fund, State and Federal Revenues, User Fees

Componet Unit
School Fund
Textbook Fund
State Operated Programs
Cafeteria Service
School CIP Fund
Revenue Sources:
State and Federal Funds and transfers from General Fund

Debt Service Fund
Revenue Sources:
Transfers from the General Fund

Capital Projects Fund
Revenue Sources:
Transfers from General Fund
Debt Issuance
Meals Tax

Proprietary Funds
Parking
Water
Sewer
Environmental
Stormwater
Revenue Sources:
User Fees

(All funds are officially adopted and appropriated)

GENERAL FUND DEPARTMENT / FUND RELATIONSHIP

FY2023 CITY OF STAUNTON – GENERAL FUND DEPARTMENTAL DESCRIPTIONS

City Attorney - Provides legal advice and representation to the Mayor, City Council, City Manager, other city officials, and employees on a broad range of issues.

City Council - The Staunton City Council comprises seven members who are elected by City voters and empowered by the City Charter and the Code of Virginia with the responsibility of establishing laws in the city, adopting an annual budget and setting tax levels to fund maintenance of the city infrastructure, schools, public safety and other functions. Members of Staunton City Council serve four-year terms and have alternating tenures.

City Assessor **-** The Assessor's Office ensures that the burden of real estate taxation is distributed fairly among all property owners in the City consistent with the laws of the Commonwealth of Virginia. The assessor values approximately 11,500 real estate parcels in the City, which have a combined value of more than $2.2 billion. All real estate in the City of Staunton is reassessed every two years in the odd- numbered years. Assessments carry an effective date of January 1. The value of new construction or renovation work is added every year.

City Manager - The City Manager is appointed by City Council to manage all City departments and the day-to-day operations of the City of Staunton. It is also the duty of the City Manager to develop an annual City budget to present to City Council for review and adoption each year. The city manager’s office includes an Assistant City Manager, Executive Assistant and Clerk of Council.

Clerk of the Court - Serves as the recorder of deeds, decides certain issues of probate, issues marriage licenses, creates court records, and certifies and archives all records of the Circuit Courts and other records as provided by law.

Clerk of the Council - Prepares and maintains the official records of the city and serves as the administrative support to the legislative body.

Commissioner of the Revenue - Oversees the appraisal and assessment of all real property in the city, administers the city's real estate tax relief program, assesses individual and business personal property, issues business licenses, and administers local taxes on meals, lodging, admissions, cigarettes, utility services, and mobile communications.

Commonwealth’s Attorney - Prosecutes all criminal and serious traffic offenses which occur within the City of Staunton.

Community Planning & Building **-** Responsible for updating and implementing the city's Comprehensive Plan. Planning & Zoning provides a wide variety of current and long-range planning services for the community by processing and evaluating applications for land use plans. Staff also develops and supports City policies including the preservation of the City’s historic structures.

Economic Development & Tourism - Promotes business development throughout all areas and aspects of the city and its economy. Tourism marketing for the city is a special focus.

Engineering **-** Engineering reviews all new development plans, plats, and partitions for engineering accuracy and compliance with the required standards and specifications. New development in Staunton that is reviewed by staff includes all commercial and industrial sites, residential subdivisions, Planned Unit Developments, as well a Capital Improvement Projects.

Fire - Staunton Fire & Rescue provides round-the-clock fire suppression, emergency medical service, and special response operations to the city’s 20 square miles, parts of Augusta County that immediately surround the city, and the campus of Mary Baldwin University. The department also provides public safety education and programming, and fire permits and fire inspections for homes, schools and businesses

Finance - Performs all financial functions (except tax assessments and treasury functions) including centralized accounting, centralized processing of payroll, accounts payable, and fiscal administration of city enterprises.

Human Resources - The Department of Human Resources provides shared, quality services to the City of Staunton and Staunton City Schools by administering a comprehensive program with a focus on attracting, retaining and motivating a high quality, diverse workforce.

Information Technology - Information Technology (IT) is responsible for meeting the information technology needs of the City of Staunton. The department maintains a metro area network supporting more than 30 locations throughout the City, connecting PCs, servers and telecommunication systems.IT establishes and maintains connectivity standards for the user community, monitors compliance with existing use policies, and advises the City Manager and City Council on issues related to technology. The department supports the City's web site, computing and telecommunications infrastructure, Geographic Information Systems (GIS), facilitates and conducts training for employees, and provides technical assistance in the purchase of hardware and software for individual users and departments.

Parks and Recreation - Enhances the lives of our citizens by providing a diverse package of recreation and park opportunities. Department oversee and maintains park facilities throughout the City of Staunton.

Police - The Staunton Police Department (SPD) is an internationally accredited, full-service law enforcement agency dedicated to serving the citizens of the City of Staunton. The department operates the City's state-of-the-art Enhanced-911 Center, which serves as the primary answering point for the City's 911 calls and dispatches calls for service for police, fire and the Staunton-Augusta Rescue Squad. The SPD also sponsors a number of crime prevention initiatives, including Virginia Rules, mentorship, and School Resource Officer programs for the area's youth; a Citizen's Police Academy; and Neighborhood and Business Watch programs.

Public Works - Provides project design, contract administration, and construction supervision and inspection for various public works projects. It also oversees the street lighting, sidewalk maintenance, tree trimming, street maintenance, and the Public Works Capital Improvements Program. The Public Works Department also oversees trash collection, street paving and water treatment. Public Works is the City's largest operational department and oversees the largest budget.

Registrar - Ensures that the opportunity to register and vote is available to all eligible residents. The General Registrar conducts registration and elections as required by the Virginia Constitution, Code of Virginia, and directives of the State Board of Elections and the City of Staunton’s Electoral Board.

Sheriff - Provides a responsive, coordinated, composite, city-wide Sheriff’s Office; independent yet supportive of other law enforcement agencies; preserves law and order; meets goals and objectives of the office; provides security and safety services in the most efficient and effective manner.

Social Services - The Shenandoah Valley Social Services (SVSS) provides human services assistance to citizens experiencing financial hardship, neglect and abuse in Staunton, Waynesboro and Augusta County. The mission of SVSS is to promote self-reliance and the protection of citizens through community-based services.

Treasurer - Collects and disburses all city funds, which includes accurate record keeping of all transactions, follow-up collection efforts concerning delinquent accounts, maintenance and reconciliation of bank accounts, investment of idle funds, and the collection and transmittal of state funds to the Virginia Department of Taxation.

Utility Billing - City of Staunton residents receive drinking water, sewer, and refuse / recycling collection services from the city.

FINANCIAL AND DEBT MANAGEMENT POLICIES

BUDGET

1. The City of Staunton will adopt a balanced budget for all funds. A balanced budget requires that the budgeted revenues and budgeted expenditures are equal for each fund.

2. The Chief Finance Officer serves as the budgetary control officer and shall assist the City Manager in developing and assembling the necessary information and planning and prioritizing financial commitments for the preparation of the annual budget.

3. Budget control is maintained at the fund level. The City Manager, or designee, is authorized to transfer appropriations from any line item within each fund as needed to sufficiently fund any expenditure.

4. All City department directors have online, real-time access to all operating expenditure and capital line items within their department budget. All line items include the budget, encumbrances, and detailed expenditure information.

5. Encumbrances for materials, supplies, and services are not released until adequate appropriations are available.

6. The Chief Finance Officer prepares monthly financial reports showing not less than the budgeted anticipated receipts, actual receipts, appropriations, encumbrances and expenditures through the month for which the report was prepared. Such reports shall be available and provided to the City Manager and Council by the second Thursday of each month. Special financial reports are prepared by the Chief Finance Officer upon the request of the City Manager or the Council.

7. The City and School's financial information which includes the budget, revenues, and expenditures is available on the City website for access to the general public.

8. The budget provides for employee position control at the fund level. The total number of full-time employee positions for all funds is authorized in the adopted budget. The approved City Pay and Classification system for employee wages effective for the budget year is authorized and published in the budget document.

9. The City may amend the adopted budget during the fiscal year to appropriate additional revenues and expenditures, or decrease appropriations, as needed. Any budget amendment that exceeds one percent of the total revenue in the adopted budget requires a public hearing notice to be published seven days prior to the meeting date for action on the amendment. The amendment may be approved after the public hearing is conducted.

10. The City will comply with all sections of the Virginia State Code pertaining to the budget process.

11. The City adopted budget includes all City and School funds.

CAPITAL IMPROVEMENT PLAN

The City approves a multi-year Capital Improvement Plan, (CIP), and budget each year. The approved CIP and budget includes the City CIP and the School CIP. The City and School CIP budgets are appropriated each year by Council. The CIP funds are designated as multi-year funds in the accounting system and automatically carry forward the project balances to the next fiscal year for completion of the projects. Council is not required to re-appropriate funds each year for the balance of the same project appropriation.

The CIP is a five-year capital plan updated annually to account for project estimate updates, new and revised projects, and completed projects.

The annual update to the CIP begins in October each year. The plan is presented to City Council and the Planning Commission in December each year. The plan is adopted in April during the budget process.

The draft CIP plan is presented to City Council and the Planning Commission for review and suggestions. The Planning Commission will make recommendations and accept the CIP based on the City's Comprehensive Plan. City Council approves the CIP after the Planning Commission's recommendations, and any other changes.

The CIP includes the funding sources for the proposed capital projects each year of the five-year plan. Funding sources are based on a five-year financial analysis of revenues and expenditures.

Once a project is completed, the balance of any remaining appropriated funds for the project is transferred to the CIP Undesignated Account to be held as contingency for other projects. Council approves the transfer of funds. Any transfer of appropriated funds from one project to another requires approval from City Council.

The City collaborates with the School Board to incorporate the School CIP and develop financing plans to pay for major improvements or renovations to school facilities.

The City prefers to finance capital projects with cash, or 'pay-as-you-go' funds, and federal and state grants.

The City may use debt financing for projects by issuing general obligation or revenue bonds to finance projects. Any project requiring debt financing shall have a useful life equal to the term of the bond and adhere to the City's Debt Policy ratios and guidelines.

DEBT POLICY

The Debt Policy provides guidance and criteria for the issuance of debt so the City will not exceed affordable levels of indebtedness. This policy is intended to ensure debt is issued and managed prudently in order to maintain a sound fiscal position and protect the City's credit quality:

1. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except when approved justification is provided.

2. When the City 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 expected useful life of the project.

3. When feasible, the City will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.

4. The City will retire tax anticipation debt, if any, annually, and will retire bond anticipation debt within six months after completion of the project.

DEBT RATIOS

The following debt ratios will be measured annually and will be measured as part of the debt issuance process. If the issuance of new debt causes the City not to be in compliance with one or more of the policies, staff must request an exception from City Council stating the justification and expected duration of the policy exception:

1. Direct net debt as a percentage of estimated assessed value of taxable property should not exceed four percent (4.0%). "Direct net debt" is defined as any and all debt that is tax-supported.

2. The ratio of debt service expenditures as a percent of total governmental fund expenditures should not exceed fifteen percent (15%).

3. Payout of aggregate outstanding tax-supported debt principal shall be no less than fifty percent (50%) repaid in 10 years.

FUND BALANCE POLICY

1. The City of Staunton will establish, at June 30 each year, a Safety Net Reserve, categorized as Committed Fund Balance, for all major operating funds equal to fifteen percent (16.5%), of the subsequent fiscal year total adopted expenditure budget for those operating funds.

2. All major funds include: General Fund, Water Fund, Sewer Fund, Environmental Fund, and the Stormwater Fund.

3. Financial circumstances allowing the use of the Safety Net Reserve to be appropriated for expenditures by City Council include:
    a. Unanticipated natural disasters resulting from storm damage, unseen infrastructure damage for water and sewer system deterioration, bridge repair, etc., exceeding $100,000 in damage.
    b. Imposition of mandates by Federal and State governments such as, water, sewer and landfill regulations, construction of court and jail facilities, etc., exceeding $100,000 in costs.
    c. Court decisions resulting in unbudgeted expenditures, in excess of $100,000.

   d. Acts of terrorism against the City destroying the City's infrastructure or causing a financial hardship to provide services to citizens, in excess of $100,000.

4. The Safety Net Reserve will not be available for appropriation due to a general economic slowdown or recession. The City shall adjust its revenues and expenditures according to the economic conditions.

5. Funds used from the Safety Net Reserve shall be appropriated through the annual budget ordinance or by a budget amendment ordinance approved and adopted by City Council.

6. In the event the Safety Net Reserve or a portion of the reserve is used, the City will restore the Safety Net Reserve to the fifteen percent level within thirty-six months. If restoration cannot be accomplished within such time period without severe hardship to the City, the Chief Financial Officer will prepare a financial plan to restore the reserve to the fifteen level.

In no event, will the Safety Net Reserve be less than the amount calculated at June 30, 2022, equal to $10,756,835, (FY2023 General Fund Adopted Budget = $65,192,940 times 16.5%).

Funds in excess of the Safety Net Reserve, the General Contingency amount, and carry forward appropriations unexpended at fiscal year-end, shall be given first consideration for appropriation in the City's Capital Improvements Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget.

Any funds in the Education Fund in excess of the annual expenditures for any year ending June 30 shall be given first consideration for appropriation to the Education Fund Capital Improvement Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget or approved through the annual budget adoption procedures.

CONTINGENCY RESERVE

The City shall establish a General Contingency amount for the General Fund equal to $250,000, categorized as Unassigned General Fund Balance, to provide for unexpected declines in budgeted revenues or unanticipated emergency expenditures.

FUND BALANCE CLASSIFICATION POLICY

Committed Fund Balance:
Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of City Council. Formal action includes the adoption of the annual City Budget Ordinance or adoption of budget amendment ordinances during the course of the operating year.

Assigned Fund Balance:
Assigned fund balance includes amounts constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Chief Finance Officer is delegated the authority to assign fund balance for specific purposes.

Restricted Fund Balance:
Restricted fund balance includes amounts that have constraints placed on their use by external sources such as creditors for debt covenants, grantors, contributors, or laws or other regulations of other governments. Restricted fund balance can also be imposed by law through constitutional provisions or enabling legislation. The source of the constraint is outside the government and cannot be changed by City Council.

Nonspendable Fund Balance:
Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form such as inventories, property acquired for resale, prepaid amounts, or are amounts that are legally or contractually required to be maintained intact.

Unassigned Fund Balance:
Unassigned fund balance consists of amounts not assigned to other funds, or restricted, committed or assigned within the same fund. Unassigned fund balance includes all spendable amounts not contained in the other classifications and are technically available for any purpose.

A history of the General Fund year end fund balance by classification for the fiscal years 2013-2022 is stated below:

GENERAL FUND - FUND BALANCE HISTORY						
Year Ended June 30	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
2022	111,400	$ 1,002,931	$ 10,756,835	$ 2,724,344	$ 6,479,724	$ 21,075,234
2021	103,947	230,914	9,571,866	2,792,804	9,587,197	22,286,728
2020	100,048	242,949	8,738,079	2,118,052	6,366,059	17,565,187
2019	97,630	250,953	8,891,250	2,346,271	4,630,500	16,216,604
2018	198,490	15,219	8,489,250	2,221,017	4,605,965	15,529,941
2017	475,098	25,401	8,137,500	2,516,915	2,632,596	13,787,510
2016	103,252	15,825	7,295,960	2,790,139	2,106,836	12,312,012
2015	78,126	117,646	6,607,250	2,762,575	2,364,510	11,930,107
2014	95,561	122,452	5,777,532	2,152,899	3,386,768	11,535,212
2013	58,666	120,217	5,178,250	2,089,799	3,472,715	10,919,647

LONG-TERM FINANCIAL PLANNING

The Staunton Plan was reaffirmed by City Council during their retreat on February 28 – March 1, 2023, and will be considered for formal adoption during an upcoming City Council meeting. The Staunton Plan includes five focus areas, called strategic areas, that guide what work should be prioritized: Infrastructure; Economic Development; Responsive and Efficient Government; West End; and, Built Environment. There are also actions identified within the strategic areas. In addition, City Council established core values from which to base our daily operations. These values include integrity, inclusion & equity, excellence, engagement, and environmental consciousness.

Economic Strategy – The City's long-range economic strategy is to attract new commercial, manufacturing, and retail businesses and expand existing businesses. This strategy will strengthen, diversify, provide employment growth, increase the median household income level, and sustain and increase the local tax revenue base to provide quality governmental services to the citizens of Staunton.

City Safety Net Reserve – The City's fund balance fiscal policy, as revised by City Council, now requires a reservation of 16.5% of the City's total general fund operating budget as a cash safety net reserve, reported as committed fund balance in the general fund. The primary government reserve is currently $10,756,835. These funds can be used only for major catastrophic events that would affect the public safety or major infrastructure of the City, or imposition of mandates by Federal and State governments. The City also adopted a policy to establish and maintain a contingency reserve in the amount of $250,000, reported as unassigned fund balance in the general fund, to provide for unexpected declines in budgeted revenues or unanticipated emergency expenditures.

Capital Improvement Plan (CIP) – The City approves a multi-year capital improvement plan and budget each year. The approved CIP plan and budget includes the City CIP and the School CIP. The City and School CIP budgets are appropriated each year by Council. The CIP funds are designated as multi-year funds in the accounting system and automatically carry forward the project balances to the next fiscal year for completion of the projects. Council is not required to re-appropriate funds each year for the balance of the same project appropriation.

The CIP is a five-year capital plan updated annually to account for project estimate updates, new and revised projects, and completed projects. The annual update to the CIP plan begins in October each year. The plan is presented to City Council and the Planning Commission in December each year. The plan is adopted in February during the budget process. The draft CIP is presented to City Council and the Planning Commission for review and suggestions. The Planning Commission will make recommendations and accept the CIP based on the City's Comprehensive Plan. City Council approves the CIP after the Planning Commission's recommendations, and any other changes The CIP includes the funding sources for the proposed capital projects each year of the five-year plan. Funding sources are based on a five-year financial analysis of revenues and expenditures.

Once a project is completed, the balance of any remaining appropriated funds for the project is transferred to the CIP Undesignated Account to be held as contingency for other projects. Council approves the transfer of funds. Any transfer of appropriated funds from one project to another requires approval from City Council.

The City collaborates with the School Board to incorporate the School CIP and develop financing plans to pay for major improvements or renovations to school facilities.

The City prefers to finance capital projects with cash, or 'pay-as-you-go' funds, and federal and state grants. The City may use debt financing for projects by issuing general obligation or revenue bonds to finance projects. Any project requiring debt financing shall have a useful life equal to the term of the bond and adhere to the City's Debt Policy ratios and guidelines.

Glossary and Acronyms

Adopted Budget
A financial plan for estimated revenues and expenditures adopted by City Council for the fiscal year for all funds.

Ad Valorem Tax
A tax calculated and levied on real and personal property according to the value of the property assessed.

Agriculture and Forestay Districts
Land districts established through zoning ordinances used solely for the production of agricultural and forestal products. The City has four agricultural and forestal districts.

Amortization
The reduction of debt through regular determined payments of principal and interest to retire the debt at the maturity date for the debt.

Annual Comprehensive Finance Report
Annual Comprehensive Financial Report (ACFR) The official fiscal year financial report completed after the City's audit from independent auditors.

Appropriation
A legal authorization adopted by an ordinance by City Council to expend or incur obligations for the government operations.

Assessed Value
The value determined for real estate or personal property by the Assessor or Commissioner of Revenue for the purpose of levying taxes upon the property.

Assessment
The official valuation of property for purposes of taxation.

Assets
Property owned by the City of Staunton having a monetary value.

Assigned Fund Balance
A portion of the total fund balance intended to be used for a specific purpose. The Chief Finance Officer is delegated the authority to assign fund balance for specific purposes.

Authorized Full-Time Employee Positions
The total number of employee full-time positions authorized in the adopted budget.

Available (Unassigned) Fund Balance
The funds remaining from the prior fiscal year available to spend in the current fiscal year.

Balanced Budget
A budget that has the total revenues equal to the total expenditures for the fiscal year.

Basis of Accounting
The timing of recognition when the financial transactions or events should be recognized for financial reporting purposes.

BPOL- Business, Professional, and Occupational License
A license tax levied upon the businesses located or performing work in the City engaged in a profession, trade, or occupation.

BRCS-Blue Ridge Court Services Fund
A fund to account for the revenues and expenditures for the operations of Blue Ridge Court Services. BRCS is funded totally by charges for services, and state and federal grants. Blue Ridge Court Services provides parole and probation services.

Bonds
Any obligation of the locality for the payment of money.

Bonds- General Obligation Bonds
The bonds of a locality for which the locality is required to levy ad valorem taxes for the payment of principal and interest on the bonds.

Bonds- Revenue Bonds
The bonds of a locality for which only specified revenues are pledged and no ad valorem or other tax of the locality are pledged for the payment of the bonds.

Bond Financing
A process used to issue long term debt for the financing of capital improvement projects.

BRCC-Blue Ridge Community College

Budget
A financial plan that identifies the plan of operations for a fiscal year and stating the required revenue and expenditure appropriations to accomplish the fiscal year plan. The annual budget is established by an Ordinance adopted by City Council.

Budget Amendment
An increase in appropriations for revenues and expenditures during the course of the fiscal year after the budget is formally adopted.

Budget Ordinance
A document used establish a budget for the fiscal year. Adoption of the ordinance legally appropriates funds for public purposes and establishes a tax rate for real estate and personal property. The ordinance gives the City Manager authorization to transfer funds from one revenue or expenditure line item to another line item within each fund of the budget, with the exception of City Council's general contingency account.

Capital Budget
Budget appropriations approved by City Council for the first year of the five-year Capital Investments Plan (CIP).

Capital Improvement Plan (CIP)
The City's multi-year capital improvement plan that identifies the City's and the School's capital infrastructure needs. All governmental funds, proprietary funds, and the School's education funds are included in the plan. Projects can include a major acquisition of new physical assets and /or the replacement/repair of existing capital assets. The plan is a planning tool for a five-year period and is revised and updated annually, and approved by City Council each year.

Capital Project
An expense for the purchase or construction of an item or technology system that generally has a value of at least $50,000 and has a useful life of at least 10 years.

Capital Reserve
An appropriation in the Capital Investment Plan reserved for the replacement or maintenance of major facilities and equipment.

Carryover Funds
The process of appropriating specific funds, encumbrances, and other obligations approved in a previous fiscal year to complete the project, program, or planned expenditure. Some Commonwealth of Virginia programs and grants require the carryover of unspent funds from one fiscal year to another.

CDBG- Community Development Block Grant
A grant program funded by the United States Department of Housing and Urban Development (HUD) to improve the housing, neighborhood, and economic conditions of the City's low and moderate income residents.

City Manager's Proposed Budget
An annual financial plan for the fiscal year for revenues and expenditures submitted by the City Manager to City Council for all funds.

COLA – Cost of Living Adjustment
A cost-of-living adjustment in the form of a pay increase for employees.

Community Development Fund
A fund to account for the proceeds of federal Community Development grants and other federal and state grant programs for community development. Expenditures are restricted by terms of the grant agreements for community development activities. Community Development Block Grants (CDBG) for general government purposes are also reported in this fund.

Constitutional Offices
The offices of the City's elected officials established by the Commonwealth of Virginia. The City has five constitutional offices; the Sheriff, Treasurer, Commissioner of Revenue, Clerk of the Circuit Court, and the Commonwealth Attorney.

CPI-Consumer Price Index
A statistical measure published by the United States Bureau of Labor Statistics to show the effect of inflation on purchasing power for the price of consumer goods and services purchased by households.

CSA-Children's Services Act for Youth and Families

CSPDC- Central Shenandoah Planning District Commission
A regional group of cities and counties that includes the Cities of Staunton, Waynesboro, Harrisonburg, Lexington, Buena Vista, and the Counties of Augusta, Rockbridge, Highland, Rockingham, and Bath County. The Central Shenandoah Planning District Commission provides assistance in a variety of program areas including Disaster Preparedness and Mitigation, Economic Development, Environmental and Natural Resources, Housing and Community Development, and Transportation. The GIS staff at the CSPDC supports the geospatial data needs of all of our program areas, as well as, provides the localities in the region with a variety of GIS/mapping services

CY- Calendar Year

Debt
An obligation or liability to re-pay funds borrowed.

Debt Service
The amount of principal and interest due and payable each year on the City's debt.

Debt Service Fund
A fund established to account for the principal and interest payments of general long-term debt. The City has one debt service fund, the General Governmental Debt Service Fund, that includes debt payments for the City and the Schools. Debt payments for the proprietary funds are included the proprietary funds.

Department
An entity, such as the Department of Public Works, responsible for the operations and services of that unit.

DEQ-Department of Environmental Quality
The Department of Environmental Quality protects and enhances Virginia's environment, and promotes the health and well-being of the citizens of the Commonwealth.

Distinguished Budget Presentation Awards Program
An awards program created in 1984 and administered by the Government Finance Officers Association to recognize governments that prepare effective budget documents to communicate with their constituents. Budget documents are evaluated based on compliance with numerous criteria established by GFOA's Committee on Governmental Budgeting and Management.

DSD- Downtown Service District
The downtown business district established as a special service district for City services with an additional real estate tax levied against real property values.

Education Fund
A governmental fund to account for revenues and expenditures for the operations of Staunton City Schools.

Employee Fringe Benefits
A form of compensation, in addition to wages or salary, in the form of employer paid contributions for benefit programs. The City's employee fringe benefits include the costs for Social Security and Medicare (FICA), a retirement and life insurance program administered by the Virginia Retirement System, workers compensation, health insurance, unemployment, a 457 Deferred Compensation Plan, vehicle allowance, and the Line of Duty Act for public safety employees.

Encumbrances
Funds reserved for specific purposes for goods and services purchased prior to the actual payment for the goods and services. Funds are reserved in the accounting system by a purchase order after a contract has been signed or goods ordered.

Environmental Fund
This fund accounts for the operations of the City's street cleaning, recycling, refuse collections and regional landfill operations.

Expenditure
Payment of cash or cash-equivalent for goods or services, or a charge against available funds in settlement of an obligation as evidenced by an invoice, receipt, voucher, or other such document.

Fiscal Year
A twelve-month period designated as the operating year for accounting and budgetary purposes. The City's fiscal year period is July 1st to June 30th.

Fund
An accounting term to describe the City's major financial accounts used to record revenues and expenditures for a specific purpose. A fund has self-balancing set of accounts to record revenues and expenditures, assets, liabilities, reserves and equity. The City has governmental funds, internal service funds, and proprietary funds. The governmental funds include the; General Fund, Debt Service Sinking Fund, Capital Investment Fund, Education Funds, Blue Ridge Court Services Fund, Grants Fund, and the Community Development Fund. The proprietary funds include the; Water Fund, Sewer Fund, Environmental Fund, Parking Fund, Storm Water Fund, and the Golf Fund. The internal service funds include the; Health Insurance Fund and the Inventory Fund. Staunton City Schools have governmental funds that include the; Education Fund, Textbook Fund, Cafeteria Fund, Capital Improvements Fund, the State Operated Programs Fund, and the GENESIS Fund.

Fund Balance
An amount of money or other resources in a fund stated at the end of the fiscal year period. The value represents the total assets of a fund minus the liabilities, and revenues. It is commonly referred to as the year-end balance of a fund.

Fund Balance Classifications
Fund balances of governmental funds are classified into five sections for nonspendable funds, restricted funds, committed funds, assigned funds, and unassigned funds.

GAAP- Generally Accepted Accounting Principles
A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

General Contingency Reserve
Funds set aside to provide for unforeseen expenditures. The General Fund has $250,000 established as a contingency for the fiscal year.

General Fund
A fund to account for all revenues and expenditures for general operations of City departments. The General Fund is the City's primary operating fund used to account for and report all financial resources not accounted for and reported in another fund.

GFOA-Government Finance Officers Association
GFOA represents public finance officials throughout the United States and Canada to promote excellence in state and local government financial management.

GHP- Gypsy Hill Park
A recreational park facility owned and operated by the City.

Grant
A source of funding contributed by another entity or from another governmental unit such as the federal or state government. The funding is usually contributed for a specific purpose with guidelines for the expenditure of funds.

HB599
State aid for law enforcement services for localities with police departments.

Inter-Fund Transfers
A transfer of cash from one fund to another fund for the same government unit.

Inter-Governmental Revenue
Revenue received from other governments, such as the federal or state government.

Internal Service Fund
Funds to account for the financing of goods and services to other departments of the City on a cost reimbursement basis. The City's Internal Service Funds include the Health Insurance Fund and the Inventory Fund.

Licenses/Permits
Revenues categorized as an account group to report fees levied for transactions such as the issuance of building permits, zoning fees, police fees, etc.

Line Item
A revenue or expenditure account established for budget appropriations and reporting.

Long-Term Debt
Debt with a maturity of more than one year after the date of issuance.

MHP-Montgomery Hall Park
A recreational park facility owned and operated by the City.

Modified Accrual Basis of Accounting
All governmental funds use the modified accrual basis of accounting. Revenues and related assets are recognized when measurable and available. Expenditures are generally recognized when the goods and services are received and the fund liability is incurred.

MRRJA- Middle River Regional Jail Authority
The regional jail facility owned and operated by the Cities of Staunton, Harrisonburg, Waynesboro, and the counties of Augusta and Rockingham. Annual operating expenses are allocated based on the number of inmates from each jurisdiction.

MRRWWTP- Middle River Regional Wastewater Treatment Plant
The regional wastewater treatment facility owned by the City of Staunton and Augusta County Service Authority. The facility is operated by Augusta County Service Authority. The City owns 72.1% of the facility and Augusta County Service has ownership of 27.9%. Operating expenses are paid based on the percentage of total gallons of sewage flow received from each locality. Capital expenses are paid based on the ownership percentage.

Object Classification
The grouping of expenditures based on the type of expenses for the goods and services purchased. Examples include personal services, fringe benefits, materials, services, equipment, etc.

Operating Expenditures
The cost of personnel, materials, services, and capital outlay required for a department to function to provide services to the citizens of the City. Examples of operating expenditures include the cost for; wages, fringe benefits, the purchase of goods and services, equipment maintenance contracts, and capital outlay such as furniture, technology equipment, vehicles, etc.

OPEB- Other Post-Employment Benefits
Benefits received by an employee when he or she begins retirement. The City provides retiree health insurance to retired employees until the age of 65.

Ordinance
A document representing a set of laws, codes, or regulations. The budget ordinance is the means by which the annual budget appropriations are adopted and authorized by City Council.

Parking Fund
A proprietary fund to account for the operations of the City parking garages, lots and parking enforcement operations. Fees are charged to customers that use the parking facilities.

PILOT – Payment in Lieu of Tax
A revenue source to the General Fund paid as a fee from the proprietary funds for the overhead costs of administering the proprietary fund

PPTRA- Personal Property Tax Relief Act
The Personal Property Tax Relief Act of 1998 provides tax relief for residential passenger cars, motorcycles, and pickup trucks and other residential vehicles. PPTRA revenue is received by the City from the State and passed through to residents in the form of a credit on the personal property tax bill.

Proprietary Fund
A separate fund established to account for specific operations that are financed through user fees for a specific public service. The City of Staunton has six proprietary funds, the water fund, sewer fund, environmental fund, parking fund, golf fund, and stormwater fund.

Real Property
Real estate, including land, buildings, and improvements classified as land, residential, commercial, industrial, and tax-exempt property for purposes of tax assessment.

Revenue
Income received from the levy of taxes, fees, charges for services, inter-fund transfers, and federal and state funds and grants.

Salaries and Benefits Expenses
A category of expenditures for reporting personal services cost that includes salaries, wages, and fringe benefits cost for the employee.

SCS- Staunton City Schools

Sewer Fund
A proprietary fund to account for the operation of the City's sewer treatment and distribution system. Utility fees are charged to consumers to pay for the operations and capital.

SOP- State Operated Programs
Education programs operated and fiscally managed by Staunton City Schools for the Commonwealth of Virginia. These two programs include the Shenandoah Valley Juvenile Detention Center (SVJDC) and the Commonwealth Center for Children and Adolescents (CCCA). The Commonwealth pays the total cost of operations for these programs. The employees of these programs are Staunton City School employees.

Storm Water Fund
A proprietary fund to account for the operations of the City's storm drain infrastructure systems. Utility fees are charged to consumers to pay for the engineering operations and capital infrastructure.

Tax Base
The total market value of taxable property, including real property and personal property. Real property includes land, buildings, and improvements owned by citizens, businesses, and public service corporations. Personal property includes cars, boats, and business tangible property.

Tax Rate
A dollar value established as a rate to levy taxes based on an assessed value. The tax rate(s) are established by City Council through adoption of ordinances.

Transfers to Other Funds
A budget appropriation to account for the transfer of revenue from one fund to another fund to support the operation of the receiving fund or as a reimbursement for costs incurred to a fund. For example, the General Fund transfers funds to the Education Fund to fund the local cost of education expenses.

VCSB-Valley Community Services Board
VCSB has the authority by the Code of Virginia for mental health, intellectual disability and substance abuse services. VCSB is a regional facility for the City of Staunton, Augusta County, and the City of Waynesboro. VCSB is funded by federal, state, and local budgets.

VDOT- Virginia Department of Transportation
The Virginia Department of Transportation is responsible for building, maintaining and operating the commonwealth's roads, bridges and tunnels. Virginia has the third-largest state-maintained highway system in the country, behind Texas and North Carolina and through the Commonwealth Transportation Board, it provides funding for airports, seaports, rail and public transportation. The City receives federal and state highway funds through VDOT for annual street maintenance expenses and funds or grants for capital construction of roadways, sidewalks, and storm drain infrastructure.

VRS- Virginia Retirement System
The retirement pension and life insurance program for employees.

VPSA- Virginia Public School Authority
The Virginia Public School Authority operates several financing programs for public primary and secondary education. The goals of the VPSA's financing programs are to: provide market access to those communities which do not have ready access; provide low cost financing; and maintain the high credit quality to ensure that the lowest possible interest rates are obtained. The City issues general obligation bonds through VPSA to finance the construction and renovation of school buildings.

VRA-Virginia Resources Authority
VRA, working with its state agency partners, provides Virginia localities access to cost-effective, sustainable, and innovative financial solutions for projects that support vibrant and healthy Virginia communities. The City issues general obligation bonds through VRA for water and sewer capital projects.

VW-Victim Witness Program
A grant program funded by state and federal grants, and local sources to provide for the rights of victims in restitution recovery.

Water Fund
A proprietary fund to account for the operation of the City's water resources, treatment and waterline distribution system. Utility fees are charged to consumers to pay for operations and capital.

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Ordinance No. 2023-

AN ORDINANCE ESTABLISHING A BUDGET FOR THE CITY OF STAUNTON, VIRGINIA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, APPROPRIATING FUNDS FOR PUBLIC PURPOSES FOR SUCH FISCAL YEAR, SUBJECT TO FUTURE APPROPRIATION AMENDMENT; ESTABLISHING A TAX RATE ON TAXABLE PERSONAL PROPERTY, REAL ESTATE AND PROPERTY OF PUBLIC SERVICE CORPORATIONS; ESTABLISHING AND IMPOSING A SERVICE CHARGE ON CERTAIN REAL PROPERTY EXEMPT FROM TAXATION; AND CONTINUING IN EFFECT ALL ORDINANCES OF THE CITY OF STAUNTON, VIRGINIA, RELATING TO TAXES, LICENSES, FEES, SERVICE CHARGES, COSTS AND OTHER CHARGES AND ALL ORDINANCES RELATING TO THE TIME OF PAYMENT THEREOF AND COLLECTION THEREOF, EXCEPT AS HEREIN SPECIFICALLY MODIFIED

BE IT ORDAINED by the Council of the City of Staunton, Virginia, as follows:

SECTION 1. The following budget, annexed and incorporated by reference, totaling **$152,355,651** for the City of Staunton, Virginia for the fiscal year beginning July 1, 2023 and ending June 30, 2024 is hereby proposed, approved and adopted:

(SEE ATTACHED BUDGET, incorporated by reference)

SECTION 2. Public revenues of the City of Staunton, Virginia are hereby appropriated for public purposes for the fiscal year beginning July 1, 2023, and ending June 30, 2024, as set forth in the appropriate Section of such budget.

SECTION 3.

3.1. The tax rate for all real estate, including real estate owned by public service corporations, subject to tax for the calendar year beginning January 1, 2023, shall be and is fixed at $0.89 per $100.00 of assessed value of such property per year, with assessed values being established through biennial reassessments pursuant to Section 58.1-3253 of the Code of Virginia, as amended, as of January of every odd numbered year.

3.2. The tax rate for all real property and improvements located in the Downtown Service District is subject to an additional tax for the calendar year beginning January 1, 2023, which shall be and is fixed at $0.15 (fifteen cents) per $100.00 of assessed value of such property for calendar year 2023. Assessed values for the Downtown Service District shall be established through biennial reassessments pursuant to Section 58.1-3253 of the Code of Virginia, as amended, as of January 1 of every odd numbered year. These rates shall continue until modified by action of the Council of the City of Staunton, Virginia.

SECTION 4.

4.1. The tax rate for all personal property, including vehicles owned by public service corporations (but excluding machinery and tools, referenced and defined in Section 58.1-3507 of the Code of Virginia, as amended), subject to tax for the calendar year beginning January 1, 2023, shall be fixed at $2.90 per $100.00 of assessed value per year.

4.2. The tax rate for machinery and tools as defined in Section 58.1-3507 of the Code of Virginia, as amended, subject to tax for the calendar year beginning January 1, 2023 shall be and is fixed at $1.24 per $100.00 of assessed value per year.

SECTION 5. For the period of July 1, 2023, through June 30, 2024, certain categories of property exempted from taxation under Section 58.1-3600 et seq. of the Code of Virginia, as amended, shall be assessed and have imposed a fee or service charge based on the assessed value of the real estate and the amount which the City of Staunton expended in the year preceding for police and fire protection and, in the case of faculty and staff housing of an educational institution, the cost of public school education. The categories of property eligible for such assessment, and the method for calculating the assessment, are prescribed in Section 58.1-3400 et seq. of the Code of Virginia, as amended.

SECTION 6. The rate of service charge or fee imposed for property subject to such charge or fee under Section 5 of this ordinance shall be and is fixed and imposed at $0.19 per annum per $100.00 of assessed value and $0.49 per annum per $100.00 of assessed value for faculty and staff housing of an educational institution for the 2023 calendar year. The service charge shall be and is payable in one installment on December 15, 2023. Any service charge not paid when due shall bear interest computed at the rate of 10% per annum from the due date until paid.

SECTION 7. The real estate lawfully owned by the County of Augusta lying wholly or partly in the corporate limits of the City of Staunton, Virginia, shall be exempt from the service charge imposed by Section 5 of this ordinance.

SECTION 8. It is the intention of Section 5, 6 and 7 of this ordinance to conform to and meet all the requirements of Section 58.1-3400 et seq. of the Code of Virginia, as amended, and shall be read and construed accordingly.

SECTION 9. The annual salary for each member of the Council of the City of Staunton, Virginia, is hereby established as follows and shall remain in effect until formal action is taken to amend this ordinance:

Mayor	$11,000
Vice-Mayor	$10,000
Council Member	$10,000

SECTION 10.

10.1. The City Manager is hereby authorized to transfer funds from one line item to another line item within each Fund of such budget, with the exception of the general contingency account.

10.2. Authorization is hereby given to the City Manager to withhold or postpone the expenditure of any funds appropriated by and in this ordinance when it appears to the City Manager that it would be in the best interests of the City for such expenditure to be withheld; but, this provision shall not in any way limit or restrict the right of the Council of the City of Staunton, Virginia, in its sole discretion to the fullest extent permitted by law, to direct immediate disbursement of any appropriated funds when the Council of the City of Staunton, Virginia, is of the opinion that the funds should be expended regardless of the position or action or inaction of the City Manager.

SECTION 11. Any ordinance in conflict with this ordinance is hereby repealed to the extent and only to the extent that such conflict exists. However, all ordinances not in conflict with this ordinance shall continue in effect, including specifically all ordinances of the City of Staunton, Virginia relating to taxes, licenses, fees, service charges, costs and payment and collection thereof continuing in effect except as herein specifically modified.

SECTION 12. If any part of this ordinance is found to be invalid by competent authority, the remaining portions of this ordinance shall continue in effect to the fullest extent permitted by law.

INTRODUCED:	March 23, 2023
PUBLIC HEARING ADVERTISE DATE:	April 5, 2023
PUBLIC HEARING DATE:	April 13, 2023
ADOPTED:	April 27, 2023
EFFECTIVE DATE:	July 1, 2023

____
Stephen W. Claffey, Mayor

ATTEST: ___________________________
Kiley A. Kesecker
Clerk of Council

CITY OF STAUNTON, VIRGINIA
FY 2024 PROPOSED BUDGET

GENERAL FUND

ANTICIPATED REVENUE		BUDGET
General Property Taxes	$	33,252,511
Other Local Taxes	$	18,401,500
Commonwealth of Virginia	$	12,983,352
Current Service Charges	$	1,685,786
Federal Revenue	$	1,239,852
Recovered Costs	$	1,154,000
Licenses and Permits	$	200,650
Use of Money and Property	$	109,200
Fines and Forfeitures	$	208,500
Miscellaneous	$	29,000
Total Revenue	$	69,264,351

APPROPRIATIONS		
Transfer to Education Fund	$	15,970,171
Public Safety	$	16,110,574
Health and Welfare	$	7,374,026
Public Works	$	6,554,554
General Government Administration	$	7,298,548
Transfer to Debt Service Sinking Fund	$	5,591,903
Parks, Recreation, Library, and Cultural	$	4,392,841
Judicial Administration	$	2,872,144
Community Development	$	3,090,590
Transfer to the City CIP Fund	$	-
Educational Agency Contributions	$	9,000
Total Appropriations	$	69,264,351

DEBT SERVICE SINKING FUND

ANTICIPATED REVENUE		
Transfer from the General Fund	$	5,591,903
General Revenues	$	570,374
Total Revenue	$	6,162,277

APPROPRIATIONS		
Debt	$	6,162,277
Total Appropriations	$	6,162,277

BLUE RIDGE COURT SERVICES FUND

ANTICIPATED REVENUE		
Non Capital Grants/ Contributions	$	1,276,752
Charges for Services		140,000
Total Revenue	$	1,416,752

APPROPRIATIONS		
Operations	$	1,416,752
Total Appropriations	$	1,416,752

WATER FUND

ANTICIPATED REVENUE

Charges for Service	$	4,552,976
General Revenues		4,317,141
Grant Contributions		3,855,000
Total Revenue	$	12,725,117

APPROPRIATIONS

Operations	$	2,919,855
Debt		945,262
Capital		8,860,000
Total Appropriations	$	12,725,117

SEWER FUND

ANTICIPATED REVENUE

Charges for Services	$	3,994,000
General Revenues		52,500
Grant Contributions		4,555,000
Total Revenue	$	8,601,500

APPROPRIATIONS

Operations	$	2,868,937
Debt		868,943
Capital		4,863,620
Total Appropriations	$	8,601,500

PARKING FUND

ANTICIPATED REVENUE

Charges for Services	$	308,300
General Revenues		141,040
Total Revenue	$	449,340

APPROPRIATIONS

Operations	$	271,684
Debt		177,656
Total Appropriations	$	449,340

STORMWATER FUND

ANTICIPATED REVENUE

Charges for Services	$	774,500
General Revenues		1,200,500
Grant Contributions		727,800
Total Revenue	$	2,702,800

APPROPRIATIONS

Operations	$	602,800
Capital		2,100,000
Total Appropriations	$	2,702,800

ENVIRONMENTAL FUND

ANTICIPATED REVENUE

Charges for Services	$	3,636,068
General Revenues		804,001
Non Capital Grants/ Contributions		10,000
Total Revenue	$	4,450,069

APPROPRIATIONS

Operations	$	3,359,929
Capital		1,090,140
Total Appropriations	$	4,450,069

EDUCATION FUND

ANTICIPATED REVENUE

Commonwealth of Virginia	$	21,717,957
Transfer from the General Fund		15,970,171
Federal Government		2,022,546
Charges for Services		63,801
General Revenues		585,721
Total Revenue	$	40,360,196

APPROPRIATIONS

Administration and Operation of Schools	$	40,360,196
Total Appropriations	$	40,360,196

CAFETERIA FUND

ANTICIPATED REVENUE		
Operating Grants	$	1,945,538
Charges for Service		1,400
General Revenues		233,235
Total Revenue	$	2,180,173
APPROPRIATIONS		
Operations	$	2,180,173
Total Appropriations	$	2,180,173

SCHOOL TEXTBOOK FUND

ANTICIPATED REVENUE		
Commonwealth of Virginia	$	814,348
General Revenues		205,652
Total Revenue	$	1,020,000
APPROPRIATIONS		
Operations	$	1,020,000
Total Appropriations	$	1,020,000

SCHOOL CAPITAL IMPROVEMENTS PROJECT FUND

ANTICIPATED REVENUE		
General Revenues	$	425,000
Total Revenue	$	425,000
APPROPRIATIONS		
Capital Improvements	$	425,000
Total Appropriations	$	425,000

STATE OPERATED PROGRAMS

ANTICIPATED REVENUE		
Operating Grants	$	2,598,076
Total Revenue	$	2,598,076
APPROPRIATIONS		
Operations	$	2,598,076
Total Appropriations	$	2,598,076

Grand Total Revenues	**$**	**152,355,651**
Grand Total Expenditures	**$**	**152,355,651**
Balance		**$0**

INTRODUCED: March 23, 2023

PUBLIC HEARING ADVERTISEMENT: April 5, 2023

PUBLIC HEARING: April 13, 2023

Approved this _____________day of ___2023

Effective Date: ___________________

ATTEST:_________________________
Kiley A. Kesecker
Clerk of Council

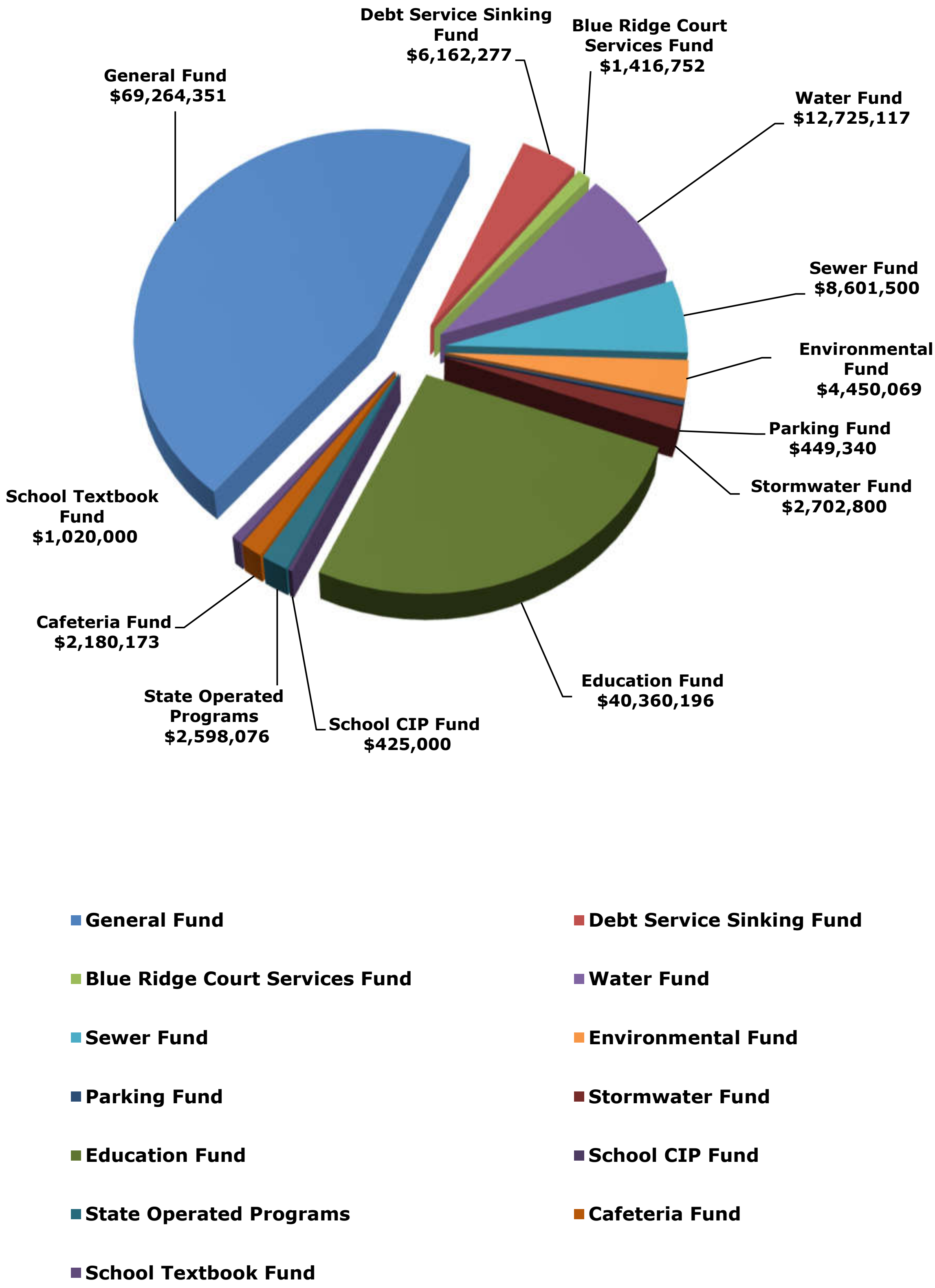
CERTIFIED:___________________________
Stephen W. Claffey
Mayor of Council

CITY OF STAUNTON, VIRGINIA
FY 2024 Budget

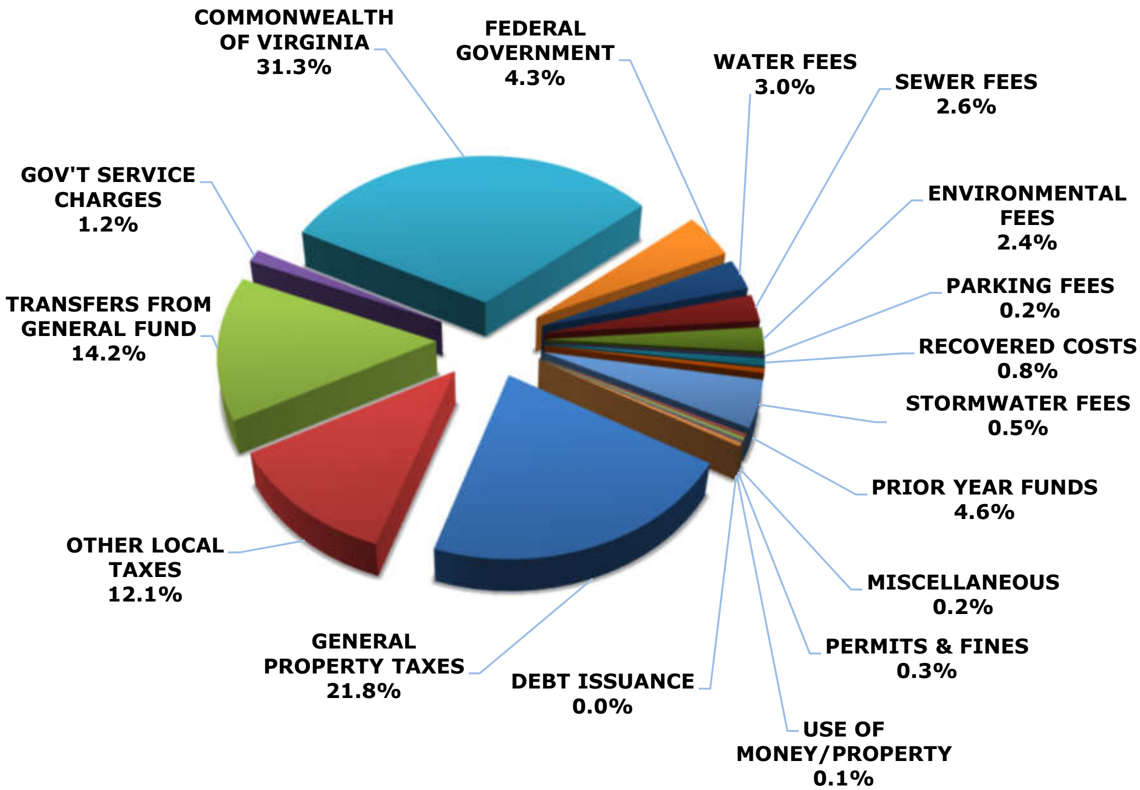
Fiscal Year July 1, 2023 - June 30, 2024

CITY GOVERNMENTAL FUNDS		
General Fund	$	69,264,351
Debt Service Sinking Fund	$	6,162,277
Blue Ridge Court Services Fund	$	1,416,752
Total Governmental Funds	$	76,843,380
CITY PROPRIETARY FUNDS		
Water Fund	$	12,725,117
Sewer Fund	$	8,601,500
Environmental Fund	$	4,450,069
Stormwater Fund	$	2,702,800
Parking Fund	$	449,340
Total Proprietary Funds	$	28,928,826
Total City Budget	$	105,772,206
STAUNTON SCHOOL BOARD		
Education Fund	$	40,360,196
State Operated Programs	$	2,598,076
Cafeteria Fund	$	2,180,173
School Textbook Fund	$	1,020,000
School Capital Improvements Fund	$	425,000
Total Education Funds	$	46,583,445
Grand Total All Funds	$	152,355,651

CITY OF STAUNTON FY 2024 TOTAL BUDGET BY FUND - $152,355,651

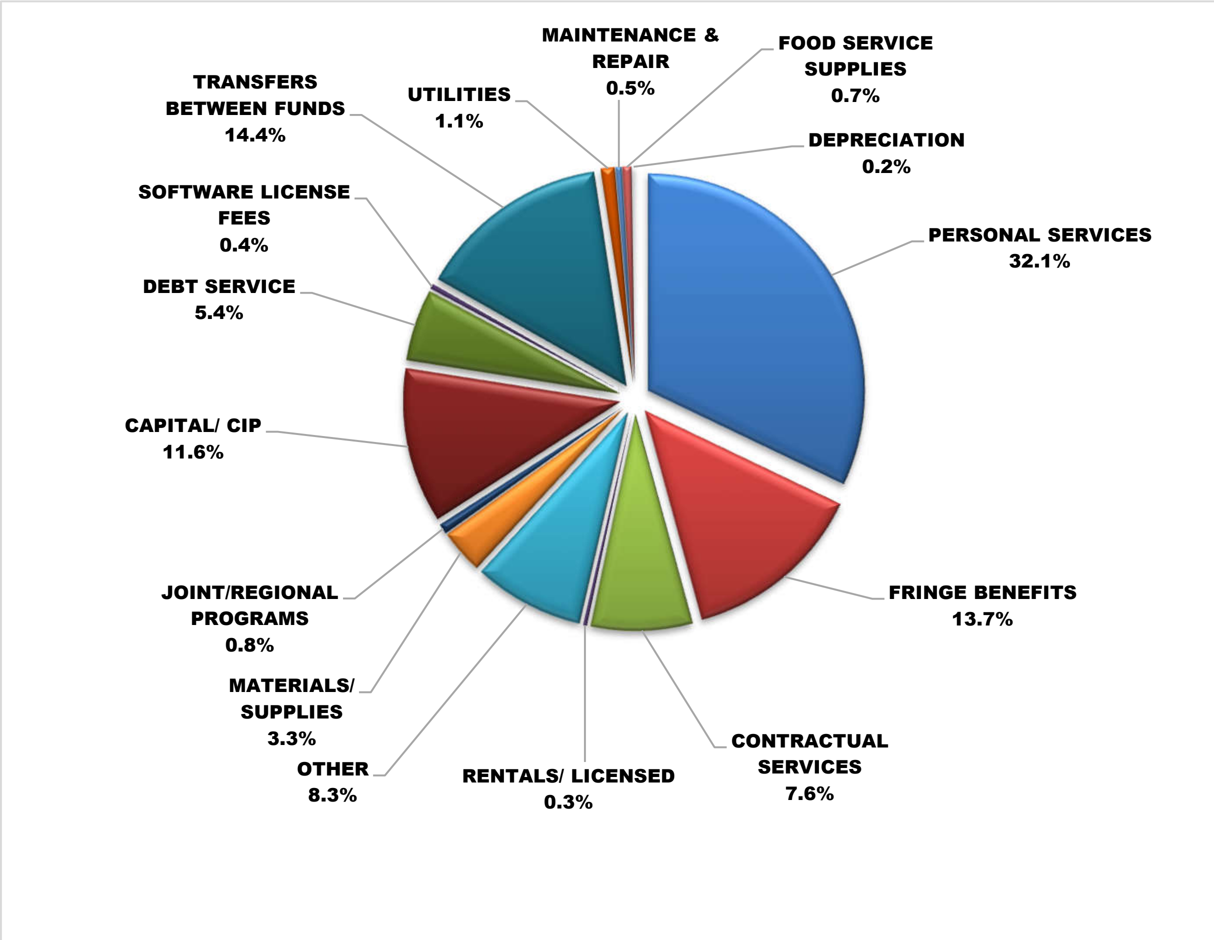


CITY OF STAUNTON   FY 2024 TOTAL REVENUE BUDGET - $152,355,651



REVENUE CATEGORY	CITY REVENUES	SCHOOL REVENUES	PERCENTAGE OF TOTAL
GENERAL PROPERTY TAXES	$ 33,252,511	$ -	21.8%
OTHER LOCAL TAXES	18,401,500	-	12.1%
TRANSFERS FROM GENERAL FUND	5,591,903	15,970,171	14.2%
GOV'T SERVICE CHARGES	1,825,786	66,301	1.2%
COMMONWEALTH OF VIRGINIA	23,243,504	24,384,402	31.3%
FEDERAL GOVERNMENT	2,439,852	4,105,367	4.3%
WATER FEES	4,553,976	-	3.0%
SEWER FEES	3,994,000	-	2.6%
ENVIRONMENTAL FEES	3,636,068	-	2.4%
PARKING FEES	288,300	-	0.2%
RECOVERED COSTS	1,204,000	-	0.8%
STORMWATER FEES	748,500	-	0.5%
PRIOR YEAR FUNDS	5,702,936	1,358,097	4.6%
MISCELLANEOUS	223,400	138,880	0.2%
PERMITS & FINES	460,150	-	0.3%
USE OF MONEY/PROPERTY	205,820	-	0.1%
DEBT ISSUANCE	-	-	0.0%
TRANSFERS FROM OTHER FUNDS	-	560,227	0.4%
			0.0%
TOTAL REVENUNES	$ 105,772,206	$ 46,583,445	100.0%
GRAND TOTAL REVENUES CITY & SCHOOLS			$ 152,355,651

CITY OF STAUNTON FY 2024 TOTAL EXPENDITURE BUDGET - $152,355,651



EXPENDITURE /EXPENSE	CITY	SCHOOLS	TOTALS
PERSONAL SERVICES	$ 22,522,795	$ 26,372,444	$ 48,895,239
FRINGE BENEFITS	$ 9,805,016	$ 10,998,690	20,803,706
CONTRACTUAL SERVICES	$ 9,899,199	$ 1,642,212	11,541,411
RENTALS/ LICENSED	$ 205,987	$ 218,200	424,187
OTHER	$ 11,956,514	$ 618,573	12,575,087
MATERIALS/ SUPPLIES	$ 2,489,510	$ 2,527,802	5,017,312
JOINT/REGIONAL PROGRAMS	$ -	$ 1,159,542	1,159,542
CAPITAL/ CIP	$ 16,923,485	$ 696,002	17,619,487
DEBT SERVICE	$ 8,154,138	$ -	8,154,138
SOFTWARE LICENSE FEES	$ 574,534	$ -	574,534
TRANSFERS BETWEEN FUNDS	$ 21,562,074	$ 365,658	21,927,732
UTILITIES	$ 623,070	$ 981,000	1,604,070
MAINTENANCE & REPAIR	$ 696,845	$ -	696,845
FOOD SERVICE SUPPLIES	$ -	$ 1,003,322	1,003,322
DEPRECIATION	$ 359,039	$ -	359,039
TOTALS	$ 105,772,206	$ 46,583,445	$ 152,355,651

CITY OF STAUNTON

FY 2023 and FY 2024 TOTAL BUDGET COMPARISON

	FY 2023 BUDGET	FY 2024 BUDGET	$ Variance	% Change
City Governmental Funds				
General Fund	$ 65,192,940	$ 69,264,351	$ 4,071,411	6.25%
Debt Service Sinking Fund	5,386,569	6,162,277	775,708	14.4%
Blue Ridge Court Services Fund	1,292,856	1,416,752	123,896	9.6%
City Capital Improvement Fund	-	-	-	0.0%
Total City Governmental Funds	$ 71,872,365	$ 76,843,380	$ 4,971,015	6.9%
City Proprietary Funds				
Water Fund	$ 10,949,871	$ 12,725,117	$ 1,775,246	16.2%
Sewer Fund	9,865,197	$ 8,601,500	(1,263,697)	-12.8%
Environmental Fund	4,297,745	$ 4,450,069	152,324	3.5%
Stormwater Fund	1,913,001	$ 2,702,800	789,799	41.3%
Parking Fund	551,443	$ 449,340	(102,103)	-18.5%
Total Proprietary Funds	$ 27,577,257	$ 28,928,826	$ 1,351,569	4.9%
Total City Funds	$ 99,449,622	$ 105,772,206	$ 6,322,584	6.4%
Education Funds				
Education Fund	$ 37,910,838	$ 40,360,196	$ 2,449,358	6.5%
State Operated Programs	3,292,217	2,598,076	(694,141)	-21.1%
Cafeteria Fund	1,874,095	2,180,173	306,078	16.3%
School Textbook Fund	341,104	1,020,000	678,896	199.0%
School Capital Improvements	100,000	425,000	325,000	325.0%
Total Education Funds	$ 43,518,254	$ 46,583,445	$ 3,065,191	7.0%
Grand Total All Funds	$ 142,967,876	$ 152,355,651	$ 9,387,775	6.6%

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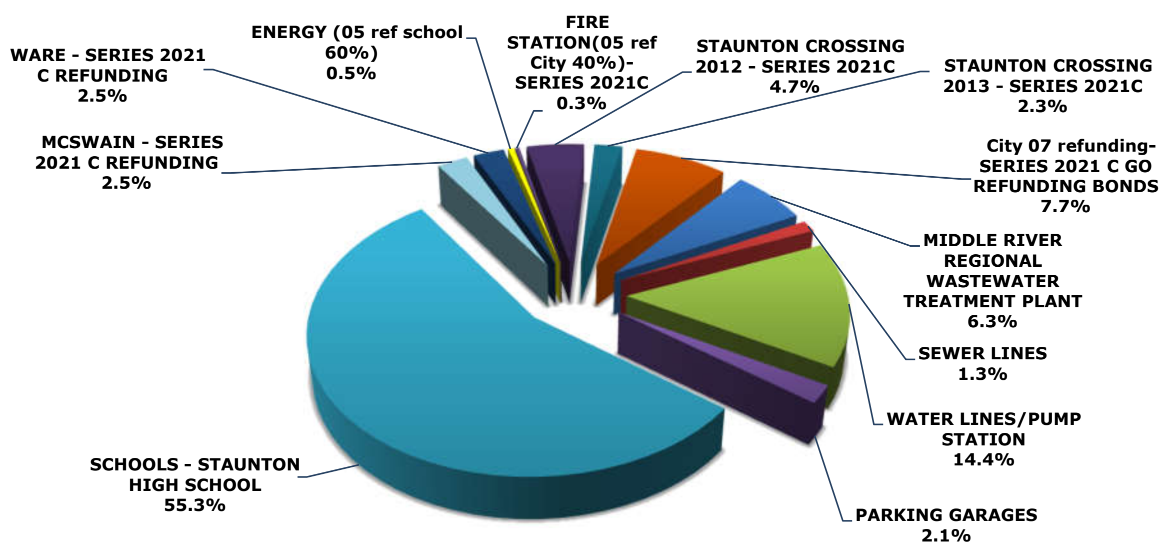
CITY OF STAUNTON, VIRGINIA
OUTSTANDING DEBT - JULY 1, 2023

OUTSTANDING DEBT as of:		
JULY 1, 2023	$	74,981,273
JULY 1, 2024	$	70,452,622
DEBT REDUCTION	$	4,528,651
BOND RATINGS:		
STANDARD & POOR'S (September 26, 2018)		AA
MOODY'S (Dec 2020 Score Card Estimate)		Aa3
LEGAL DEBT LIMIT (10% of Taxable Real Property)	$	287,260,602
LEGAL DEBT MARGIN	$	212,279,329
POPULATION (2020 US CENSUS)		25,750
DEBT PER CAPITA	$	2,911.89

PROJECT	OUTSTANDING DEBT JULY 1, 2023	% OF TOTAL	FISCAL YEAR MATURITY DATE(S)	PRINCIPAL PAYMENTS
GENERAL FUND DEBT:				
SCHOOLS - STAUNTON HIGH SCHOOL	$ 41,460,000	55.3%	2050	$ 850,000
2021 C GO REFUNDING BONDS:				
MCSWAIN - SERIES 2021 C REFUNDING	1,903,927	2.5%	2029	302,479
WARE - SERIES 2021 C REFUNDING	1,903,926	2.5%	2029	302,479
ENERGY (05 ref school 60%)	372,000	0.5%	2025	180,000
FIRE STATION(05 ref City 40%)- SERIES 2021C	248,000	0.3%	2025	120,000
STAUNTON CROSSING 2012 - SERIES 2021C	3,540,000	4.7%	2028	640,000
STAUNTON CROSSING 2013 - SERIES 2021C	1,720,000	2.3%	2028	310,000
City 07 refunding-SERIES 2021 C GO REFUNDING	5,737,147	7.7%	2034	430,042
TOTAL GOVERNMENTAL DEBT	$ 56,885,000			$ 3,135,000
PROPRIETARY FUND DEBT:				
MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT	$ 4,731,273	6.3%	2021-2031	$ 641,650
SEWER LINES	978,450	1.3%	2022-2031	102,293
WATER LINES/PUMP STATION	10,821,550	14.4%	2031-2042	539,708
PARKING GARAGES	1,565,000	2.1%	2019-2034	110,000
TOTAL PROPRIETARY FUND DEBT	$ 18,096,273			$ 1,393,651
TOTAL OUTSTANDING DEBT	$ 74,981,273		TOTAL PRINCIPAL PAYMENTS	$ 4,528,651



CITY OF STAUNTON
OUTSTANDING DEBT DETAILS

JULY 1, 2023 (FY 2024)		Original Issue $$	Principal Amount Outstanding	Final Maturity Date	FY 2024 P&I DEBT PAYMENTS
GENERAL FUND DEBT					
FIRE STATION/ ENERGY/ SCHOOL CIP/ HOTEL 24 SOUTH PROJECT/GOLF IRRIGATION/MCSWAIN ELEMENTARY/WARE ELEMENTARY	Series 2021 General Obligation Public Improvement and Refunding Bonds	$ 45,200,000	$ 15,425,000	April 2034	$ 3,003,128
STAUNTON HIGH SCHOOL RENOVATIONS & ADDITIONS	2019 Virginia Public School Authority	$ 43,760,000	$ 41,460,000	July 2049	$ 2,356,724
	Total General Fund	**$ 88,960,000**	**$ 56,885,000**		**$ 5,359,852**
SEWER FUND					
MRWWTP III	VRA Series 2007 General Obligation Public Improvement Bond	$ 9,309,033	$ 3,870,796	February 2030	$ 589,321
MRRWWTP IIIb	VRA Series 2008 General Obligation Public Improvement Bond	$ 2,066,747	$ 860,477	September 2030	$ 131,006
SEWER CIP-CENTRAL AVE SEWER LINE, W BEVERLEY SEWER LINE-2017C REFUNDING	VRA Series 2017C Refunding	$ 1,168,210	$ 978,450	April 2031	$ 148,616
	Total Sewer Fund	**$ 21,054,610**	**$ 5,709,723**		**$ 868,943**
WATER FUND					
WATER CIP-RT 262, COLLEGE PARK PRESSURE ZONE, DAM PROJECT-2017C REFUNDING	VRA Series 2017C Refunding	$ 2,771,790	$ 2,321,550	April 2031	$ 352,619
GARDENER SPRING PUMP STATION PROJECT	Truist General Obligation Improvement Bond Series 2022	$ 8,500,000	$ 8,500,000	October 2042	$ 592,643
	Total Water Fund	**$ 20,402,570**	**$ 10,821,550**		**$ 945,262**
PARKING FUND					
JOHNSON STREET AND NEW STREET GARAGE REHABILITATION	VRA 2018A Series	$ 1,955,000	$ 1,565,000	October 2033	$ 177,656
	Total Parking Fund	**$ 1,955,000**	**$ 1,565,000**		**$ 177,656**
GRAND TOTALS		**$ 132,372,180**	**$ 74,981,273**		**$ 7,351,713**

CITY OF STAUNTON

DEBT POLICY RATIOS AND LEGAL DEBT LIMIT

§ 15.2-2634. Limitation on amount of outstanding bonds

DEBT LIMIT:	TAXABLE REAL PROPERTY VALUE		$ 2,872,606,017	
	X 10%	DEBT LIMIT =	$ 287,260,602	
OUTSTANDING DEBT:	GENERAL OBLIGATION BONDS		$ 56,885,000	
	VIRGINIA RESOURCES AUTHORITY LOANS		$ 18,096,273	
	TOTAL NET BONDED DEBT (excluding leases)		$ 74,981,273	26.10%
LEGAL DEBT MARGIN:	10% OF TAXABLE PROPERTY LESS NET BONDED DEBT =		$ 212,279,329	
% OF DEBT LIMIT:	LEGAL DEBT MARGIN / 10% TAXABLE PROPERTY VALUE =		73.90%	

TOTAL OUTSTANDING DEBT		
GENERAL FUND DEBT:		
STAUNTON HIGH SCHOOL-ISSUED MAY 2019	$	41,460,000
MCSWAIN - SERIES 2021 C REFUNDING		1,903,927
WARE - SERIES 2021 C REFUNDING		1,903,926
MCSWAIN / WARE - SERIES 2021 C REFUNDING		372,000
SERIES 2021 C GENERAL OBLIGATION REFUNDING BONDS		11,245,148
TOTAL GENERAL GOVERNMENTAL FUND DEBT	$	56,885,000
PROPRIETARY FUND DEBT:		
WATERLINES/PUMP STATION	$	10,821,550
MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT		4,731,273
SEWER LINES		978,450
PARKING GARAGE PROJECTS		1,565,000
TOTAL PROPRIETARY FUND DEBT	$	18,096,273
TOTAL OUTSTANDING DEBT	$	74,981,273

DEBT PER CAPITA	POPULATION		25,750
	TOTAL CITY DEBT-ALL FUNDS	$	2,911.89
	GENERAL FUND DEBT ONLY	$	2,209.13
	PROPRIETARY FUND DEBT ONLY	$	702.77
	POPULATION DATA:		
	WELDON COOPER CENTER -2022 Est.		25,773
	U.S. CENSUS -2020		25,750

DEBT POLICY RATIOS			Debt Policy Limit	FY2024 %
Net Direct Debt as a % of Taxable Assessed Value			4.00%	1.98%
Net Direct Debt	$	56,885,000		
Taxable Assessed Value	$	2,872,606,017		
Debt Service as a % of Total Governmental Expenditures			15.00%	8.25%
FY2023 Debt Service	$	5,359,852		
Governmental Expenditures				
General Fund	$	47,702,277		
Education Transfer		15,970,171		
Capital Improvements Fund		-		
Blue Ridge Court Services Fund		1,292,856		
Total Gov't Expenditures	$	64,965,304		
10 Year Payout Ratio			>50% / 10 Years	
		FY2024		44.92%
		FY2025		45.40%
		FY2026		44.68%
		FY2027		44.17%
		FY2028		43.55%
		FY2029		42.73%
		FY2030		43.51%
		FY2031		45.50%
		FY2032		47.71%
		FY2033		50.20%

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DESCRIPTION OF MAJOR REVENUE SOURCES

The following is a brief description of the major General Fund revenue sources administered by the City of Staunton.

Taxing Authority

1. **Constitution**

The authority of the General Assembly, and limitations on such authority concerning taxation by local governments, are set out in Article X of the Virginia Constitution. Because the General Assembly inherently has the power to tax and to delegate such authority to local governments, the principal purpose of Article X is to restrict the taxing powers the General Assembly may grant to local governments.

The Constitution segregates certain sources of tax revenue exclusively for taxation by the state and others by the localities. Section 4of Article X specifically provides that real estate, coal and other mineral lands, and tangible personal property, except rolling stock of public service corporations, are to be taxed only by local governments.

2. **Virginia Code**

The taxing authority of local governments is essentially statutory and is set out primarily in Subtitle III, Chapters 30 through 39, of Title 58.1 of the Code of Virginia.

Major sources of tax revenue include retail sales and use tax; consumer utility taxes; motor vehicle and trailer license taxes; business, professional, and occupational license taxes; transient occupancy taxes; recordation taxes; taxes on wills and grants of administration; bank franchise taxes; recreation taxes; and special and sanitary district taxes.

3. **Uniform Charter Powers Act**

The one exception to the statutory grant of taxing authority is the Uniform Charter Powers Act. As the Virginia County Supervisors' Manual states:

The Code of Virginia sets forth in considerable detail the items of wealth or wealth-producing activities which may be taxed by local governments. As a result, counties and cities now enjoy relatively parallel tax powers, except for the broad grant of taxing power contained in the Uniform Charter Powers Act that is subject to inclusion in municipal charters.

Section 15.1-841 of the Code of Virginia refers to the taxing powers granted under the Uniform Charter Powers Act and states:

§ 15.1-841. Taxes and assessments. A municipal corporation may raise annually by taxes and assessments on property. persons and other subjects of taxation, which are not prohibited by law, such sums of money as in the judgment of the municipal corporation are necessary to pay the debts, defray the expenses, accomplish the purposes and perform the functions of the municipal corporation, in such manner as the municipal corporation deems necessary or expedient.

Under this section, cities and towns which have incorporated the Uniform Charter Powers Act into their charters have a general taxing authority. Accordingly, such cities and towns may in fact impose taxes as a result of this provision, or through explicit authority granted in their charters, which may not be levied by counties. A major difference resulting from this general grant of taxing authority is that cities and towns which incorporate it into their charter may levy taxes in addition to those imposed by counties; unlike counties, they are not subject to the rate limitations set out in the Code.

C. Local Taxes

The following section briefly describes each of the local taxes imposed by Virginia's counties, cities, and towns.

1. **Taxes on Property**

a. **Real property**. The real property tax is assessed annually against the fair market value of all taxable real estate. Fair market value is determined by an appraisal process which may occur as frequently as annually or as infrequently as every six years.

Certain types of property which may not technically constitute real property, fixtures, or improvements to real estate are taxed like real estate. Mineral and timber lands are also taxed as real estate, although they are to be separately listed and assessed. Mobile homes, although they may constitute real property under the law of fixtures, are classified as tangible personal property but may not be taxed at a rate greater than that applicable to real property.

b. **Land use taxation**. In 1971, the General Assembly adopted legislation for the purpose of preserving land dedicated to agricultural, horticultural, forestal, and open space uses by reducing or deferring increased taxes due to a potential "higher use." The concept is based on the assumption that encroaching development and resulting higher property taxes compelled farm owners to sell their land. Land use taxation is a local option program, and localities may elect to include any or all of the four classifications of property in their ordinance. The State Land Evaluation Advisory Council annually determines and publishes a range of suggested values for each of the special uses. These values are advisory, however, and the ultimate valuation is made by the commissioner of the revenue or other local assessing officer. In addition to the special use value, the local assessor also determines the fair market value of the special use property at its highest and best use.

When the landowner changes the use of the land, liability for roll-back taxes attaches and is computed by adding the amount of deferred tax for the five most recent completed tax years, including simple interest at the rate applicable to the delinquent taxes. In addition, taxes for the current tax year are recalculated. The amount of deferred tax for each year is the difference between the tax actually levied and paid and the tax that would have been paid if fair market value assessments had been utilized.

2. Property Tax Exemptions

The majority of property tax exemptions are found in Article X, Section 6 of the Virginia Constitution, which includes the following:

1. Property owned directly or indirectly by the Commonwealth or any of its political subdivisions;
2. Property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers;
3. Nonprofit cemeteries;
4. Property owned by nonprofit public libraries or nonprofit institutions of learning, as long as such property is primarily used for literary, scientific or educational purposes or purposes incidental thereto;
5. Intangible personal property, or any class or classes thereof, as may be provided for in general law;
6. Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural or public park and playground purposes, as may be provided by classification or designation by a three-fourths vote of the General Assembly;
7. Land subject to a perpetual easement permitting inundation by water as provided by general law;
8. By local option, property owned and occupied as their sole dwelling by persons 65 years of age or older or permanently and totally disabled, who are deemed by the General Assembly to be bearing an extraordinary tax burden on such property in relation to their income and financial worth;
9. By local option, pollution control or solar energy equipment, facilities, or devices, including real property; and
10. By local option, partial exemption of real estate which has undergone substantial renovation, rehabilitation, or replacement.

Article X, Section 6 of the Constitution also provides that property tax exemptions are to be strictly construed. Items 1, 2, 3, and 4 above are self-executing; that is, they do not require statutes to implement them.

Item 6 above authorizes the General Assembly, by a three-fourths vote in each house, to exempt charitable organizations from property taxation either by designation (naming the specific organization) or by classification (naming a class or groups similarly situated). Since this provision first appeared in the Constitution in 1971, through the end of the 1994 Sessions of the General Assembly, slightly over 600 organizations have been granted exempt status by designation. Few of those exemptions were granted on a state-wide basis; most are granted on a local jurisdiction basis only.

In 1978, the General Assembly determined that the proliferation of tax exemptions constituted one of the reasons local tax bases continued to erode and attempted to devise a method for dealing with the problem. A study authorized by HJR 32 and continued by HJR 227 in 1979 culminated in the Report of the Joint Subcommittee to Study Real Property Tax Exemptions. The report stated that localities' percentages of tax exempt property ranged from four percent to 45 percent of the tax base, with a median of 18 percent. Although governmental property accounted for the largest portion of exempt property, "the private sector's share is quite substantial."

The report also noted that the Commonwealth's "control over exemption policy is an accident of history" and a remnant left over from a period of time when the Commonwealth itself taxed such property. However, the subcommittee concluded "that it was impossible to make meaningful changes affecting existing exemptions. No charitable organization was willing to exchange a sure exemption for uncertainty, regardless of the equity of the proposal or the minimal extent of the uncertainty." As a result, the subcommittee was left with merely standardizing the procedure by which new exemptions are to be granted.

That procedure has been codified in § 30-19.04 of the Code of Virginia. Any legislative committee is prohibited from considering such exemption legislation unless the request for legislation is accompanied by a resolution of the governing body of the affected locality either supporting or refusing to support the exemption. Such legislation which is supported by local government is routinely enacted unanimously by each session of the General Assembly.

3. Service Charges

Article X, Section 6 (g) of the Constitution permits the General Assembly to authorize local governments to impose service charges on otherwise tax exempt property. Certain property is excluded from this provision, including the land and buildings of churches used exclusively for worship and property used exclusively for private educational or charitable purposes. The service charge is based on the amount the locality expended in the preceding year for providing services to the exempted property; the services to be considered include only police and fire protection and refuse collection. Any such service charge is capped at 20 percent of the real estate tax rate, or at 50 percent in the case of faculty and staff housing for private educational institutions.

Concerned that the service charge had been imposed, for the most part, only upon the property of the Commonwealth, the General Assembly amended the Code to restrict the use of the service charge to those localities where the value of real estate owned by the Commonwealth, excluding hospitals, educational institutions, or roadway property, exceeds three percent of the value of all real estate within the jurisdictions' boundaries.

4. Tangible Personal Property

Tangible personal property was segregated for local taxation in 1927. Cities, counties and towns may levy a tax on the tangible personal property of businesses and individuals. For tax purposes, personal property is property that, by its location and character, shows that the owner intends it to be movable. Household goods and personal effects are classified separately to enable localities to exempt them from the personal property t a x . Localities are also authorized to exempt or tax at a lower rate farm machinery and equipment.

Since 1979, the number of classifications for tax rate purposes has increased considerably, from eight in 1979 to the current 22. The classification statutes set the upper limit of the tax rate on these classes at the rate on tangible personal property. The localities are not required to establish different tax rates on these different classes of property, but are given the option to adopt lower rates.

The tax is imposed by the locality where the property has situs. The situs, or location, of personal property is the county, city, or town in which the property is physically located onthe tax day, which in most localities is January 1. However, the situs for purposes of assessment of motor vehicles, travel trailers, boats and airplanes is the locality where the vehicle is normally garaged, docked, or parked. When situs cannot be determined it is considered to be the owner's jurisdiction.

Localities are required to assess tangible personal property at fair market value. However, localities are authorized to assess each class of tangible personal property according to a different method so long as the method used is uniform within each class.

a. Machinery and tools. Counties, cities, and towns are required to segregate machinery and tools used in a trade or business as a separate classification of tangible personal property. The tax rate, however, cannot exceed that imposed on other classes of tangible personal property.

b. Merchants' capital. The City of Staunton does not assess this tax. The merchants' capital may be imposed by localities that do not impose abusiness, professional and occupational license tax ("BPOL"). The rate of the merchants' capital tax may not exceed the rate and ratio which were in effect in a locality on January 1, 1978. Localities, however, may still lower the tax liability of merchants by changing the nominal rate, the assessment ratio, or both. Merchants' capital is defined as inventory of stock on hand, daily rental passenger cars as defined in § 58.1-2401 of the Code, daily rental property, and all other taxable personal property of any kind except (i) money on hand and on deposit and (ii) tangible personal property not offered for sale as merchandise.

5. Taxes on Individuals/Consumers

a. Sales and use. Tangible personal property sold or used in the Commonwealth is subject to the Virginia retail sales and use tax unless the property is exempt from taxation by statute. A transaction subject to the sales tax is not subject to the use tax. Sales and use tax exemptions are classified into the following ten categories: (i) governmental and commodities, (ii) agricultural, (iii) commercial and industrial, (iv) educational, (v) services, (vi) media-related, (vii) medical-related, (viii) nonprofit civic and community service, (ix) nonprofit cultural organizations, and (x) miscellaneous.

Virginia's counties and cities are authorized to impose up to a one percent local sales and use tax on a tax base identical to the state tax base. All counties and cities have chosen to impose the local tax at the maximum rate of one percent, which means there is a uniform 5.3 percent sales and use tax rate imposed throughout the Commonwealth, including the 4.3 percent state tax rate.

State tax revenues generated by one percent of the 4.3 percent tax rate are distributed to counties and cities on the basis of the number of school-age children in each locality according to the most recent statewide census of school-age population taken by the Department of Education. The state revenues distributed to each locality must be used for maintenance, operation, capital outlay, debt, and other expenses incurred in the operation of public schools.

The one percent local sales tax collected with the state tax is distributed to counties and cities based upon the point of sale. The revenues collected are distributed to the general fund of the locality and may be used for any purpose. Towns located within a county do not h a v e authority to levy the local sales tax unless the county has not levied the tax. However, the town is entitled to a portion of the local revenues collected by the county.

b. Motor fuel. The C i t y o f S t a u n t o n d o e s n o t a s s e s s t h i s t a x . Certain localities are authorized to impose a specia1 local sales and use tax on motor fuel of up to two percent of the retail price of the fuel. Motor fuel is one of the categories of tangible personal property which is exempt from the general sales and use tax base. The Code of Virginia authorizes the imposition of this tax by any county or city that is a member of the Northern Virginia Transportation District or any transportation district contiguous to the Northern Virginia Transportation District (currently, only the Potomac-Rappahannock Transportation District). The tax is levied like a sales and use tax but is essentially a motor fuel tax, since the tax is incorporated into the pump price of the motor fuel.

c. Daily rental property. The daily rental property tax is a tax on the gross proceeds of any person engaged in the short-term rental business. Localities are authorized to levy the daily rental property tax in an amount not to exceed one percent.

d. Motor vehicle license. The City of Staunton does not assess this tax. Counties, cities, and towns are authorized to impose a license tax on motor vehicles, trailers, and semi-trailers not to exceed that imposed by the state. The situs for the imposition of the license tax is the locality in which the vehicle is normally garaged, stored, or parked. If it cannot be determined where the personal property is normally located, the situs is the domicile of its owner. If the owner of the vehicle is a college student, the situs is the domicile of the student.

e. Consumer utility. The consumer utility tax is a local option tax which localities are authorized to impose on consumers of telephone services, water, heat, light, and power. The tax on residential customers may not exceed 20 percent of the first $15 of the monthly bill. However, any locality imposing a higher rate prior to July 1, 1972, may continue to tax at that rate, but may not raise it further. There are no limitations on the rates imposed on nonresidential consumers, i.e., commercial or industrial consumers.

The local utility tax is collected by the public service corporations or service providers as part of the monthly bill, with virtually no administrative costs to the locality. Localities are authorized to pay a commission of up to five percent of collections for collecting the tax if the tax is remitted in a timely fashion. If a town imposes the tax, the county tax does not apply within the town if it operates its own school system or provides police or fire services and water or sewer services. 36 out of 38 cities and 87 of the 95 counties reported a utility consumers' tax in effect during the 2018 tax year.

f. Transient occupancy. The transient occupancy tax is a local tax based on the charge for lodging in hotels, motels, boarding houses, travel campgrounds and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days. Counties are authorized to impose a tax of up to two percent based on the amount of the charge of the occupancy. By special act, Arlington County is authorized to impose a tax of five percent. Cities and towns may impose the tax without limitation under their "general taxing powers" provided under the Uniform Charter Powers Act. If a town imposes a transient occupancy tax, a county may not levy the same tax within the territorial limits of the town unless the town grants the county the authority to do so.

g. Meals. The food and beverage tax, also known as the meals tax, is a local tax based on the amount charged for certain prepared foods and beverages. Counties are limited to an 8.5 percent tax rate, but this includes the 4.5 percent sales and use tax, resulting in an effective meals tax cap of four percent. Prior to the imposition of the meals tax, the tax must be approved in a voter referendum in the county, unless the county is exempt from this requirement. Under the general taxing powers provided in the Uniform Charter Powers Act, any city or town may levy a meals tax without any limit on the tax rate. As with other local taxes, when a town imposes the meals tax, it prevents the county in which the town is located from imposing the county meals tax with the town, unless the town specifically allows the imposition of the county tax within the town's geographical limits.

h. Cigarettes. The cigarette tax is a flat fee levied on each pack of cigarettes. The local cigarette tax is added on to the price of each pack prior to its purchase. Cities may impose the tax provided they had the authority to do so under their charter prior to January 1, 1977. Only two counties, Arlington and Fairfax, have been granted statutory authority to levy the cigarette tax and are subject to a maximum rate of five cents per pack or the amount levied under state law, whichever is greater. Under the general taxing powers provided in the Uniform Charter Powers Act, any city or town may levy the cigarette tax without any restriction on the rate charged.

i. Admissions. The City of Staunton does not assess this tax. The admissions tax is a local tax based on the charge for admission to certain events which are divided into five classes. Localities may tax each class of admissions with the same or a different tax rate. Cities and towns may impose the tax without limitation under their "general taxing powers" provided under the Uniform Charter Powers Act. However, of Virginia's counties, only four (Fairfax, Arlington, Dinwiddie, and Prince George) are authorized to levy an admissions tax at a rate not to exceed 10 percent of the amount of charge for admissions. Only one of the four counties, Dinwiddie, currently levies the admissions tax.

j. Recordation. The recordation tax is a tax imposed on the privilege of recording any deed, lease, contract, or mortgage relating to real estate and certain railroad rolling stock. Currently the state recordation tax is 15 cents per $100 or fraction thereof on deeds of bargain and sale, the tax is imposed on the sales price or the actual value of the property conveyed, whichever is greater. The option is placed in the statute as a safeguard to ensure that the consideration is not understated as a tax avoidance measure. On deeds of trusts and mortgages, the tax is imposed on the amount of debt, bonds, or obligation secured by the debt instrument.

Localities are authorized to impose a local recordation tax in an amount equal to one-third of the amount of the state recordation tax. Almost all Virginia cities and counties have exercised this authority and enacted a local recordation tax.

k. Probate. The probate tax is a tax on the probate of every will or grant of administration. Counties and cities are authorized to impose a local probate tax in an amount equal to one-third of the state probate tax.

l. E-911 emergency services. Any county, city or town which has established or will establish an enhanced 911 emergency telephone system is authorized to impose a special local tax on consumers of telephone services.

6. Taxes on Businesses

a. Business, professional and occupational license (BPOL). Counties, cities, or towns may levy a local license tax on business, trades, occupations, and professions. The tax is commonly referred to as the BPOL tax. The basis for the tax is normally gross receipts, but will always be the same for all individuals engaged in the same business. Some occupations and businesses are exempt from the tax, including but not limited to certain public service corporations and manufacturers who sell merchandise at wholesale at the place of manufacture. For counties, the license tax imposed does not apply in any town in the county where the town has a similar tax unless the town's governing body makes provision for the county to apply the tax.

The situs for the BPOL tax is any county, city, or town in which the individual maintains an office or carries on principal and essential business. If such taxable situs is in more than one local jurisdiction, the tax in any one jurisdiction may not exceed the amount of business attributable to that local jurisdiction.

In general, the limits on the BPOL tax rates are that:

"[N]o local tax imposed ... shall be greater than thirty dollars or the rate set forth below for the class of enterprise listed, whichever is higher:

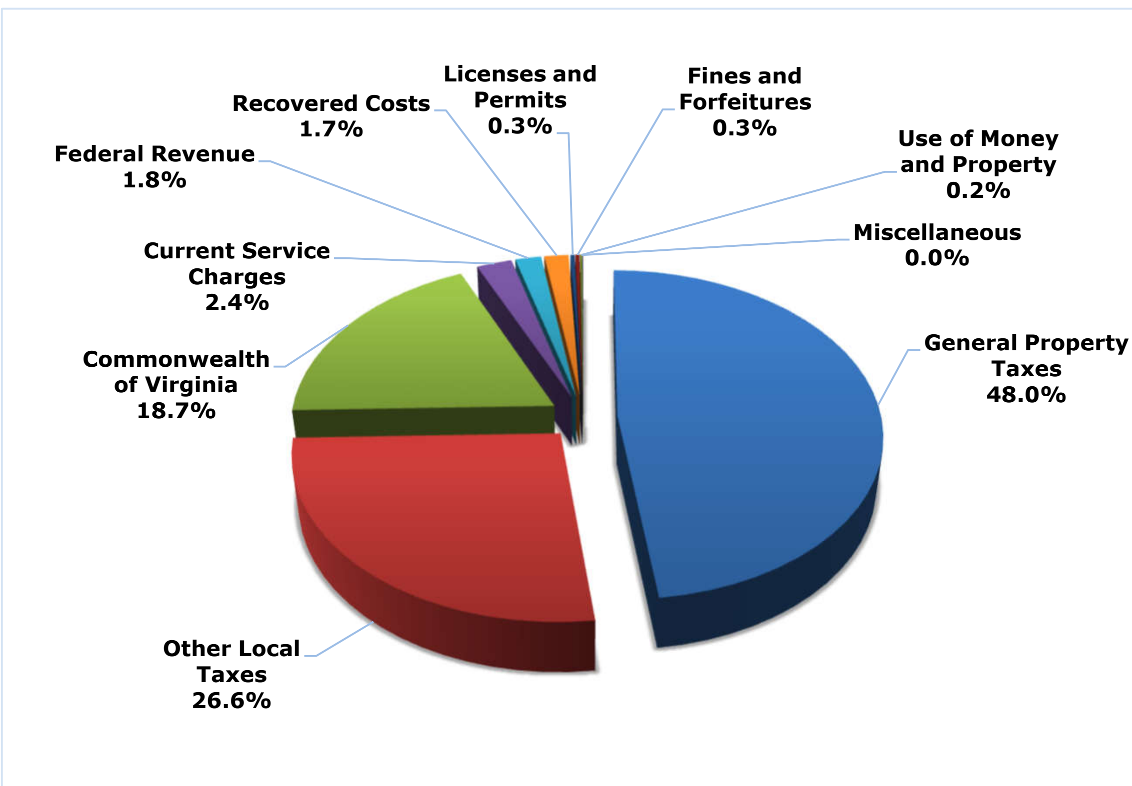
1. For contracting, and persons constructing for their own account for sale, sixteen cents per $100 of gross receipts;
2. For retail sales, twenty cents per $100 of gross receipts;
3. For financial, real estate and professional services, fifty-eight cents per $100 of gross receipts; and
4. For repair, personal and business services, and all other businesses and occupations not specifically listed or excepted in this section, thirty-six cents per $100 of gross receipts."

b. **Utility license**. The utility license tax is a local license tax on public service corporations, including telephone and telegraph companies, water companies, and heat, light and power companies. Localities are authorized to levy a utility license tax in an amount not to exceed one-half of one percent of the gross receipts accruing to the company from business within the locality.

c. **Bank franchise**. The bank franchise tax is a tax assessed against the "net capital" of banks and bank holding companies. The tax is imposed at the rate of one dollar on each $100 of net capital, and any city, town, or county may impose a bank franchise tax, not to exceed 80 percent of the state tax rate on each $100 of net capital of such bank located in the jurisdiction. Any bank paying such a local bank franchise tax is entitled to a credit on its state return. Therefore, 80 percent of the bank franchise tax is paid into the treasuries of the localities in which the bank is doing business.

CITY OF STAUNTON
FY 2024 GENERAL FUND REVENUES

Category		FY2024	% of Total
General Property Taxes	$	33,252,511	48.0%
Other Local Taxes		18,401,500	26.6%
Commonwealth of Virginia		12,983,352	18.7%
Current Service Charges		1,685,786	2.4%
Federal Revenue		1,239,852	1.8%
Recovered Costs		1,154,000	1.7%
Licenses and Permits		200,650	0.3%
Fines and Forfeitures		208,500	0.3%
Use of Money and Property		109,200	0.2%
Miscellaneous		29,000	0.0%
Total Revenues	$	69,264,351	100.0%



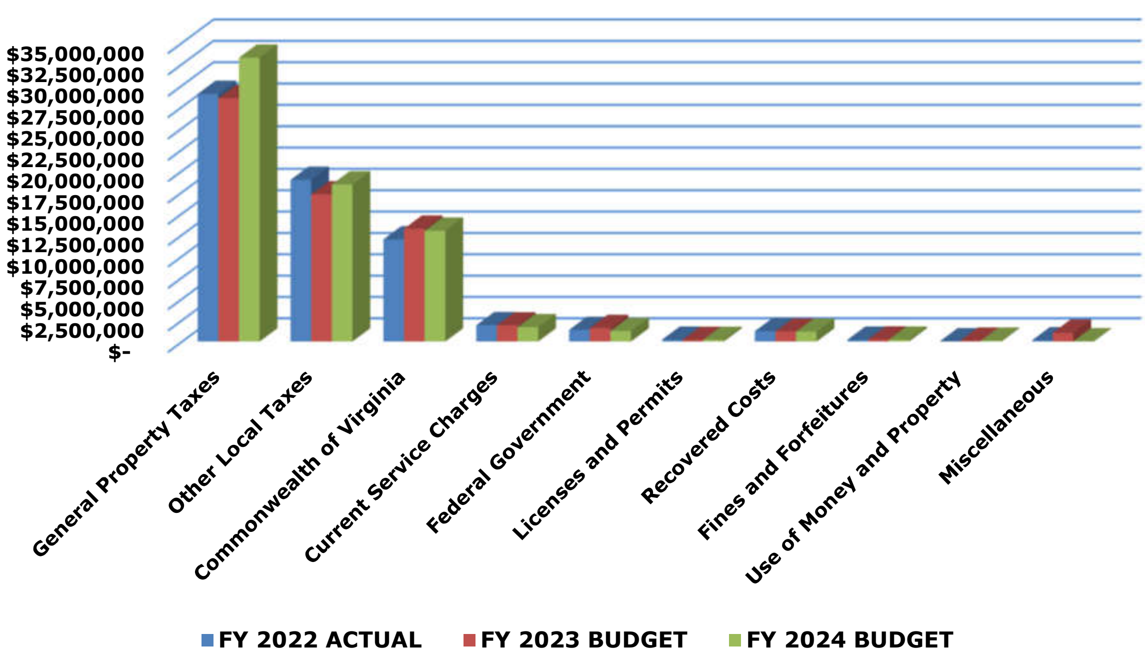
CITY OF STAUNTON

GENERAL FUND REVENUES

Summary Comparison of FY 2022, 2023, 2024

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET	FY 2024 $ VARIANCE	% of FY2024 Budget
General Property Taxes	$ 29,012,709	$ 28,501,011	$ 33,252,511	$ 4,751,500	48.0%
Other Local Taxes	18,939,371	17,233,830	18,401,500	1,167,670	26.6%
Commonwealth of Virginia	11,970,026	13,218,468	12,983,352	(235,116)	18.7%
Current Service Charges	1,904,844	1,896,693	1,685,786	(210,907)	2.4%
Federal Government	1,363,144	1,580,640	1,239,852	(340,788)	1.8%
Licenses and Permits	209,732	201,950	200,650	(1,300)	0.3%
Recovered Costs	1,204,133	1,177,000	1,154,000	(23,000)	1.7%
Fines and Forfeitures	209,021	237,500	208,500	(29,000)	0.3%
Use of Money and Property	23,828	109,200	109,200	-	0.2%
Miscellaneous	155,565	1,036,648	29,000	(1,007,648)	0.0%
Total Revenues	$ 64,992,373	$ 65,192,940	$ 69,264,351	$ 4,071,411	100.0%

GENERAL FUND REVENUES FY2022 - FY2024



CITY OF STAUNTON
FY 2024 GENERAL FUND REVENUES

GENERAL PROPERTY TAXES	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$Amount Variance
Real Estate Taxes	$ 20,714,940	$ 20,492,518	$ 24,847,498	$ 4,354,980
Real Estate-Public Service	957,979	940,000	940,000	-
Real Estate- Interest Assessed	104,798	150,000	135,000	(15,000)
Real Estate Penalty	135,373	120,000	135,000	15,000
Real Estate-Service District Tax	132,460	125,243	142,213	16,970
Personal Property Taxes	6,334,718	6,055,000	6,400,000	345,000
Personal Property-Public Service	2,858	2,800	2,800	-
Personal Property Interest	100,360	85,000	100,000	15,000
Personal Property-Penalty	129,065	105,450	125,000	19,550
Machinery & Tools Tax	400,158	425,000	425,000	-
Total Property Taxes	$ 29,012,709	$ 28,501,011	$ 33,252,511	$ 4,751,500
OTHER LOCAL TAXES				
Business & Occupational Licenses	$ 2,741,890	$ 2,250,000	$ 2,400,000	$ 150,000
Water Utility Tax	294,358	281,280	295,000	13,720
Gas Utility Tax	295,924	298,000	298,000	-
Electric Utility Tax	593,113	585,000	590,000	5,000
Local Sales Tax- One Percent	5,484,719	5,275,000	5,500,000	225,000
Bank Stock Tax	647,823	575,000	650,000	75,000
Recordation-Local	436,285	300,000	350,000	50,000
Cigarette Tax	384,700	385,000	325,000	(60,000)
Transient Occupancy Tax	1,208,260	968,000	1,250,000	282,000
Meals Tax	5,809,981	5,358,050	5,785,000	426,950
Probate Tax	12,598	8,500	8,500	-
Short Term Rental Tax	30,579	25,000	25,000	-
Local Communications Tax	999,140	925,000	925,000	-
Total Other Taxes	$ 18,939,370	$ 17,233,830	$ 18,401,500	$ 1,167,670
LICENSES & PERMITS				
Dog Licenses	$ 7,548	$ 8,950	$ 8,950	$ -
Precious Metals Permit	-	-	-	-
Building Permits	80,920	70,850	72,000	1,150
Electrical Permits	31,269	24,000	26,000	2,000
Plumbing Permits	38,067	43,000	40,000	(3,000)
St Rent Regis Fee	1,150	-	-	-
Subdivision Review	4,200	-	-	-
Transfer Fees-Circuit Court	1,030	1,000	1,000	-
Zoning Fees	11,276	14,250	12,000	(2,250)
Police Recording Fees	11,232	14,000	14,000	-
Electronic Summons Fee	15,716	20,000	20,000	-
Other Permits	7,325	5,900	6,700	800
Total License & Permits	$ 209,733	$ 201,950	$ 200,650	$ (1,300)
FINES & FORFEITURES				
Circuit Court Fines	$ 130,198	$ 168,000	$ 135,000	$ (33,000)
Court Recording Fees	63,525	54,000	58,000	4,000
Animal Control Fines	6,479	6,000	6,000	-
Courthouse Maintenance Fines	8,820	9,500	9,500	-
Total Fines & Forfeitures	$ 209,022	$ 237,500	$ 208,500	$ (29,000)

CITY OF STAUNTON
FY 2024 GENERAL FUND REVENUES

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$Amount Variance
USE OF MONEY AND PROPERTY				
Interest on Investments	$ (65,253)	$ 45,000	$ 45,000	$ -
Rental of Property	89,082	64,200	64,200	-
Total Use of Money and Property	$ 23,829	$ 109,200	$ 109,200	$ -
CURRENT SERVICE CHARGES				
Sheriff Fees	$ 2,617	$ 2,617	$ 2,617	$ -
Commonwealth Attorney Fees	4,253	4,875	4,875	-
Circuit Court Fees	3,387	3,600	3,600	-
Courthouse Security Fee	61,172	60,000	60,000	-
Jail Admission Fee	3,073	3,650	3,650	-
Clerk Circuit Court Copy Fees	2,913	3,500	3,500	-
Court Appointed Attorney Fee	60	-		-
Property Clean Up Fees	5,280	4,800	5,000	200
DMV Stop Fees	6,920	8,000	8,000	-
Administrative Fee	23,801	18,000	20,000	2,000
PILOT - Water Fund	410,178	410,178	407,673	(2,505)
PILOT - Sewer Fund	170,235	170,235	142,984	(27,251)
PILOT - Parking Fund	98,654	98,654	36,275	(62,379)
PILOT - Stormwater Fund	202,997	202,997	86,650	(116,347)
PILOT - Environmental Fund	288,255	288,255	282,840	(5,415)
Tax Exempt Service Charges	6,972	6,972	6,972	-
Library Fees & Fines	8,593	6,500	6,500	-
Golf Memberships	46,205	30,000	35,000	5,000
Recreation-Summer Playground	69,635	85,000	80,000	(5,000)
Recreation-Heart Program	147,080	156,500	156,500	-
Recreation-Instr/Educ Classes	32,473	25,000	25,000	-
Recreation- League Fees	35,794	40,000	40,000	-
Golf Cart Fees	120,966	126,530	125,000	(1,530)
Golf Green Fees	87,553	75,680	78,000	2,320
Duck Food Sales	9,262	9,400	9,400	-
Recreation Fees	(195)	750	750	-
Swimming Pool Fees	54,871	45,000	45,000	-
Recreation Trip Fees	1,534	10,000	10,000	-
Miscellaneous	4	-		-
Sale of Publications & Maps	302	-	-	-
Total Current Service Charges	$ 1,904,844	$ 1,896,693	$ 1,685,786	$ (210,907)
MISCELLANEOUS REVENUE				
Payment in Lieu of Tax - SRHA	$ 13,923	$ 13,923	$ 14,000	$ 77
Sale of Salvage and Surplus	69,871	15,000	15,000	-
Miscellaneous Revenue	58,593	-		-
Donations	13,178	-		-
Total Miscellaneous Revenue	$ 155,565	$ 28,923	$ 29,000	$ 77

CITY OF STAUNTON
FY 2024 GENERAL FUND REVENUES

RECOVERED COSTS		FY 2022 ACTUALS		FY 2023 BUDGET		FY 2024 BUDGET		$Amount Variance
Recovered Costs-Courts	$	58,000	$	58,000	$	25,000	$	(33,000)
Recovered Costs - Public Works		25,000		25,000		20,000		(5,000)
Recovered Costs - Public Safety		603,614		648,000		648,000		-
Recovered Costs- Police Security		60,227		45,000		45,000		-
Recovered Costs - Ins/ Other		53,573		11,000		11,000		-
Recovered Costs- Education Fund		348,718		335,000		350,000		15,000
Recovered Costs - Recreation/Library		55,000		55,000		55,000		-
Total Recovered Costs	$	1,204,132	$	1,177,000	$	1,154,000	$	(23,000)

COMMONWEALTH OF VIRGINIA								
Public Facilities Tax	$	71,392	$	45,000	$	45,000	$	-
Recordation		-		-		-		-
Rolling Stock Taxes		10,097		10,200		10,200		-
Motor Vehicle Rental Tax		123,127		112,500		112,500		-
Law Enforcement		954,979		1,004,888		1,004,888		-
Personal Property -PPTRA		1,652,200		1,652,200		1,652,200		-
Recordation-Grantor's Tax		128,162		101,500		101,500		-
Juror & Witness Fees		14,544		9,100		12,000		2,900
State Crime Forfeited Assets		38,816		-		-		-
Grant-DCJS-Victim Witness		25,624		25,000		25,000		-
DMV-Four for Life Funds		22,774		23,500		23,500		-
DMV - Animal License Plates		867		1,000		1,000		-
Fire Programs Fund		96,112		88,000		88,000		-
E911 Wireless Board		117,372		98,000		98,000		-
Street & Highway Maintenance		4,372,319		4,300,000		4,350,000		50,000
Health and Welfare		1,102,715		1,628,175		1,371,638		(256,537)
Children Services Act		1,430,779		2,202,887		2,075,405		(127,482)
VA Comm for the Arts		4,500		4,500		4,500		-
Library		169,003		168,022		168,022		-
Miscellaneous State Aid/Grants		6,768		-		-		-
Commissioner of Revenue		133,742		140,484		148,310		7,826
Treasurer		127,957		143,532		146,401		2,869
Electoral Board & Registrar		71,355		75,679		79,463		3,784
Commonwealth Attorney		561,227		601,581		626,752		25,171
Sheriff		393,999		416,988		450,704		33,716
Circuit Court Clerk		323,099		348,098		370,735		22,637
Circuit Court Technology Trust Fund		16,496		17,634		17,634		-
Total Commonwealth of Virginia	$	11,970,025	$	13,218,468	$	12,983,352	$	(235,116)

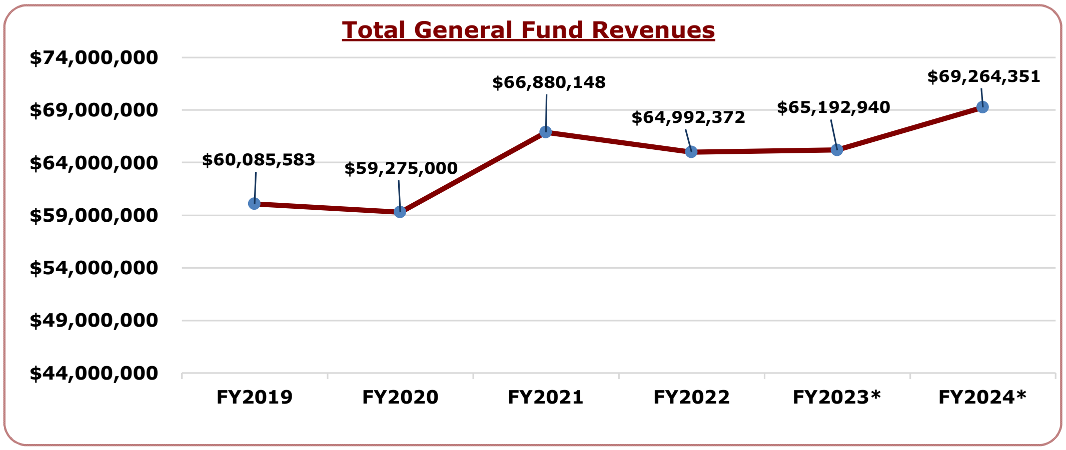
CITY OF STAUNTON
FY 2024 GENERAL FUND REVENUES

FEDERAL REVENUE		FY 2022 ACTUALS		FY 2023 BUDGET		FY 2024 BUDGET		$Amount Variance
Health and Welfare	$	1,127,346	$	1,396,153	$	1,179,852	$	(216,301)
Miscellaneous Federal		154,699		-				-
Federal Grants-Victim Witness		59,790		112,548		60,000		(52,548)
Federal Grant-Other Grants		21,308		71,939		-		(71,939)
Total Federal Revenue	$	1,363,143	$	1,580,640	$	1,239,852	$	(340,788)
TOTAL TRANSFER TO THE GENERAL FUND								
Transfer from Health Fund	$	-	$	400,000	$	-	$	(400,000)
*Transfer from CIP Fund		-		-		-		-
Transfer from Fund Balance		-		607,725		-		(607,725)
Total Transfer to the General Fund	$	-	$	1,007,725	$	-	$	(1,007,725)
TOTAL GENERAL FUND REVENUE	**$**	**64,992,372**	**$**	**65,192,940**	**$**	**69,264,351**	**$**	**4,071,411**

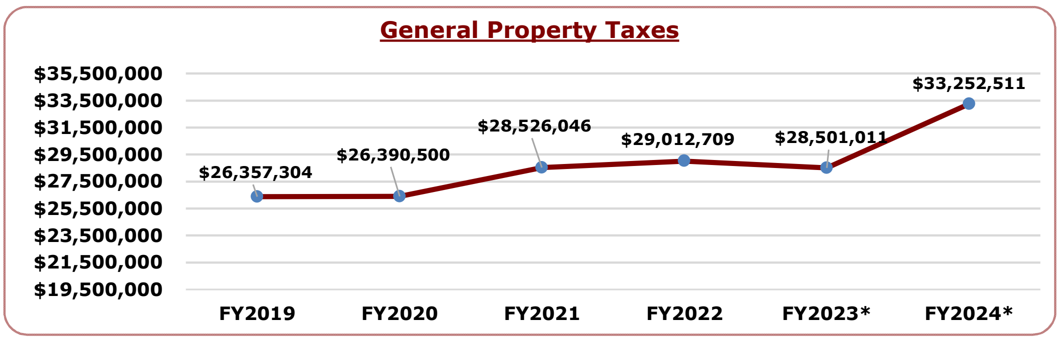
*CIP was funded with carry over funds.

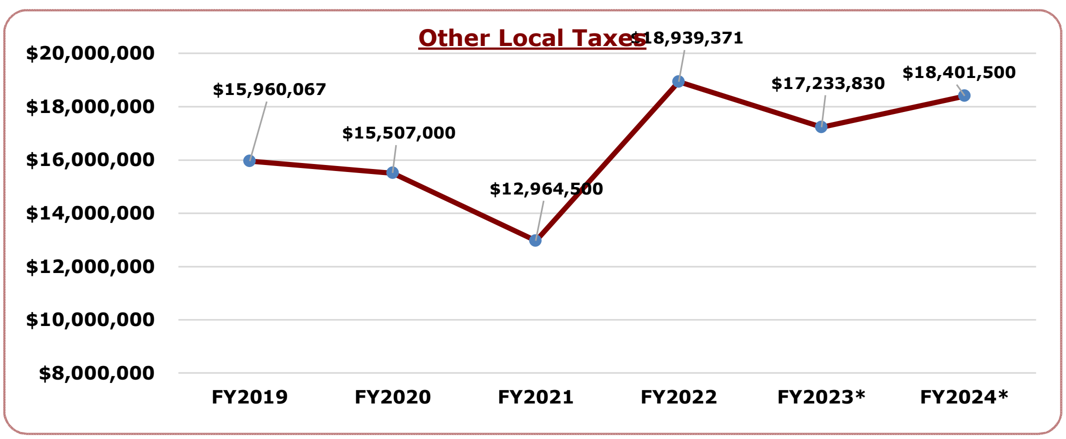
FY2024 MAJOR REVENUE CHANGES		FY2023		FY2024		VARIANCE	Description
REAL ESTATE	**$**	**21,432,518**	**$**	**25,787,498**	**$**	**4,354,980**	**25.2% increase in assessed value. Tax rate of .89 factored.**
PERSONAL PROPERTY	**$**	**6,055,000**	**$**	**6,400,000**	**$**	**345,000**	**Post Pandemic adjustments made, normalized budget projection.**
LOCAL SALES TAX	**$**	**5,275,000**	**$**	**5,500,000**	**$**	**225,000**	**Current trend lines projected , Local Sales Tax is projected to remain strong.**
MEALS TAX	**$**	**5,358,050**	**$**	**5,785,000**	**$**	**426,950**	**Current trend lines projected , Local Meals Tax is projected to remain strong.**
MOTEL TAX		**968,000**		**1,250,000**	**$**	**282,000**	**Current trend lines projected , Occupancy Taxes are projected to remain strong.**
COMM OF VA	**$**	**5,069,772**	**$**	**5,168,675**	**$**	**98,903**	**Adjustments to reflect projected Compensation Board support for Constitutional offices and Law Enforcement.**
COMM OF VA-STREET MAINTENANCE	**$**	**4,300,000**	**$**	**4,350,000**	**$**	**50,000**	**VDOT adjustment to Maintenance Payments**
COMM OF VA/FEDERAL GOV'T-HEALTH & WELFARE	**$**	**5,227,215**	**$**	**4,626,895**	**$**	**(600,320)**	**Decrease based on Services**
FY2024 MAJOR REVENUE CHANGES					**$**	**5,153,513**	

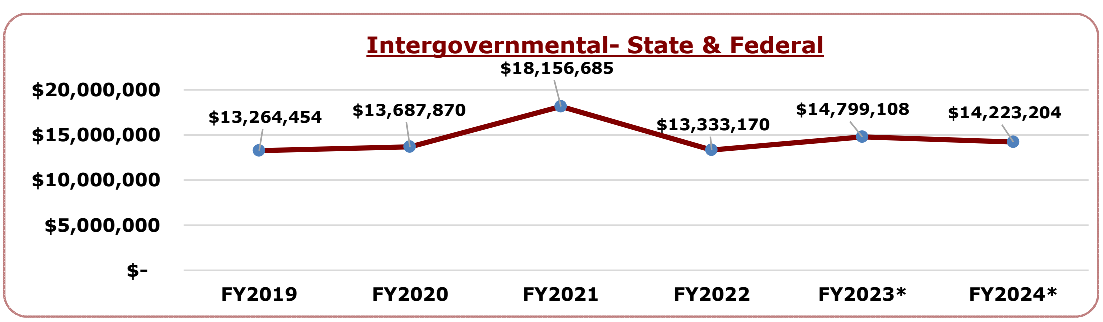
General Fund Revenues



Major Revenue Sources



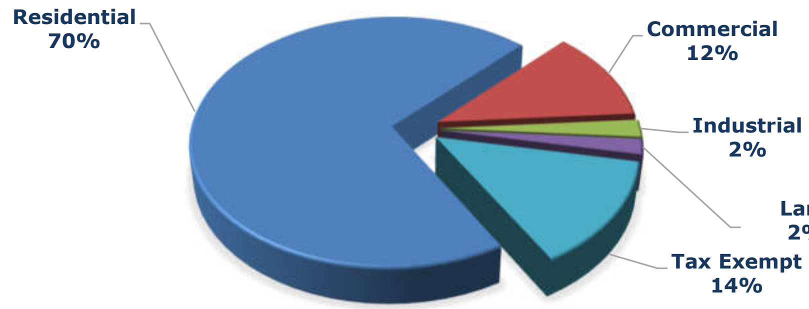




Fiscal Years 2019, 2020, 2021, 2022 = Actual Revenues
***Fiscal Years 2023, 2024 = Budgeted Revenues**

CITY OF STAUNTON

JANUARY 1, 2023   REAL ESTATE ASSESSMENT



Real Estate Assessment by Category	2022 Number of Parcels	January 1, 2022 $.92 Tax Rate	2023 Number of Parcels	January 1, 2023 $.89 Tax Rate	% Change or $ Change
Residential	9,047	$ 1,807,083,369	9,066	$ 2,346,570,250	29.85%
Commercial	618	349,318,532	616	386,832,841	10.74%
Industrial	49	67,822,062	48	73,519,682	8.40%
Land	1,505	53,151,619	1,508	65,683,244	23.58%
Tax Exempt	363	432,891,190	401	452,220,395	4.47%
Total Assessed Value	11,582	$ 2,710,266,772	11,639	$ 3,324,826,412	22.68%
Total Taxable Value	11,219	$ 2,277,375,582	11,238	$ 2,872,606,017	26.14%

One Cent Taxable Value	$ 227,738		$ 287,261	26.14%
Average Residential Assessed Value	$ 199,743.93		$ 258,831.93	$ 59,087.99
Average Residential Tax Bill	$ 1,837.64		$ 2,303.60	$ 465.96
Downtown Service District Assessed (DSD) Value	$ 89,117,340	239	$ 96,339,100	$ 7,221,760
DSD Tax Revenue @ $0.15/$100	$ 133,676		$ 144,509	$ 10,833

OTHER TAX EXEMPT PROPERTY:				TAX VALUE
Land Use - Ag Forest Districts	$ 18,356,840	36	$ 21,989,100	$ 202,300
Rehab Abatement Program	$ 18,362,812	61	$ 16,618,100	$ 152,887
TOTAL TAX EXEMPT/ ABATED TAXES	$ 36,719,652		$ 38,607,200	$ 355,186

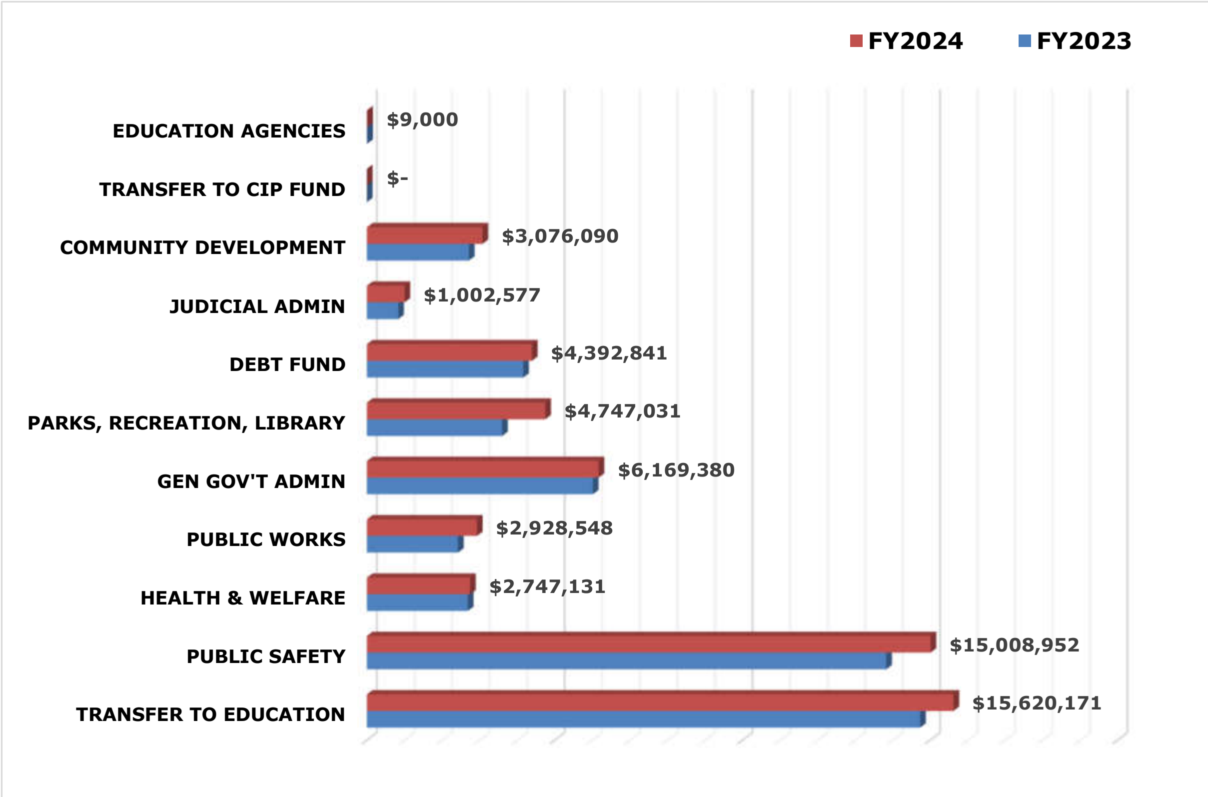
TAX RATE JANUARY 1, 2022	$0.92/ $100
PROPOSED TAX RATE JANUARY 1, 2023	$0.89/ $100

CITY OF STAUNTON
REAL ESTATE TAXABLE ASSESSED VALUES

CALENDAR YEAR	TAX RATE PER $100	GROSS TAXABLE ASSESSED VALUE	% INCREASE / DECREASE	GROSS TAX LEVY	% INCREASE/ DECREASE IN LEVY
1990	$ 1.10	$ 552,209,620		$ 6,074,306	2.54%
1991	$ 1.10	$ 620,672,930	12.40%	$ 6,827,402	12.40%
1992	$ 1.10	$ 624,653,046	0.64%	$ 6,871,184	0.64%
1993	$ 1.10	$ 669,638,375	7.20%	$ 7,366,022	7.20%
1994	$ 1.10	$ 676,334,759	1.00%	$ 7,439,682	1.00%
1995	$ 1.04	$ 747,631,635	10.54%	$ 7,775,369	4.51%
1996	$ 1.04	$ 767,592,290	2.67%	$ 7,982,960	2.67%
1997	$ 1.00	$ 787,391,553	2.58%	$ 7,873,916	-1.37%
1998	$ 1.00	$ 858,381,240	9.02%	$ 8,583,812	9.02%
1999	$ 1.00	$ 881,717,155	2.72%	$ 8,817,172	2.72%
2000	$ 1.00	$ 892,241,497	1.19%	$ 8,922,415	1.19%
2001	$ 1.00	$ 964,271,152	8.07%	$ 9,642,712	8.07%
2002	$ 1.00	$ 974,187,691	1.03%	$ 9,741,877	1.03%
2003	$ 1.00	$ 1,067,393,540	9.57%	$ 10,673,935	9.57%
2004	$ 1.00	$ 1,083,304,711	1.49%	$ 10,833,047	1.49%
2005	$ 0.96	$ 1,281,677,950	18.31%	$ 12,304,108	13.58%
2006	$ 0.96	$ 1,344,077,362	4.87%	$ 12,903,143	4.87%
2007	$ 0.90	$ 1,786,612,776	32.92%	$ 16,079,515	24.62%
2008	$ 0.90	$ 1,823,826,090	2.08%	$ 16,414,435	2.08%
2009	$ 0.90	$ 1,944,786,867	6.63%	$ 17,503,082	6.63%
2010	$ 0.90	$ 1,960,478,554	0.81%	$ 17,644,307	0.81%
2011	$ 0.90	$ 1,820,641,380	-7.13%	$ 16,385,772	-7.13%
2012	$ 0.90	$ 1,830,710,951	0.55%	$ 16,476,399	0.55%
2013	$ 0.95	$ 1,782,236,588	-2.65%	$ 16,931,248	2.76%
2014	$ 0.95	$ 1,787,891,658	0.32%	$ 16,984,971	0.32%
2015	$ 0.95	$ 1,793,820,689	0.33%	$ 17,041,297	0.33%
2016	$ 0.95	$ 1,805,962,956	0.68%	$ 17,156,648	0.68%
2017	$ 0.97	$ 1,862,310,195	3.12%	$ 18,064,409	5.29%
2018	$ 0.97	$ 1,880,439,914	0.97%	$ 18,240,267	0.97%
2019	$ 0.95	$ 2,024,610,255	7.67%	$ 19,233,797	5.45%
2020	$ 0.95	$ 2,051,607,481	1.33%	$ 19,490,271	1.33%
2021	$ 0.92	$ 2,259,568,413	10.14%	$ 20,788,029	6.66%
2022	$ 0.92	$ 2,277,375,582	0.79%	$ 20,951,855	0.79%
2023*	$ 0.89	$ 2,872,606,017	26.14%	$ 25,566,194	22.02%

***Proposed real estate rate for 2023.**

CITY OF STAUNTON
GENERAL TAX REVENUE SUPPORT



FY 2023 BUDGET	GENERAL TAX REVENUES	OTHER REVENUES/FEES	STATE & FEDERAL REVENUES	TOTAL REVENUES
TRANSFER TO EDUCATION	15,620,171	$ 350,000	$ -	$ 15,970,171
PUBLIC SAFETY	15,008,952	891,122	210,500	16,110,574
HEALTH & WELFARE	2,747,131	-	4,626,895	7,374,026
PUBLIC WORKS	2,928,548	20,000	4,350,000	7,298,548
GEN GOV'T ADMIN	6,169,380	11,000	374,174	6,554,554
PARKS, RECREATION, LIBRARY	4,747,031	672,350	172,522	5,591,903
DEBT FUND	4,392,841	-	-	4,392,841
JUDICIAL ADMIN	1,002,577	306,742	1,562,825	2,872,144
COMMUNITY DEVELOPMENT	3,076,090	14,500	-	3,090,590
*TRANSFER TO CIP FUND	-	-	-	-
EDUCATION AGENCIES	9,000	-	-	9,000
TOTALS	$ 55,701,721	$ 2,265,714	$ 11,296,916	$ 69,264,351

*FY2024 CIP will be funded with carry over funds from FY2023.

General Revenue category includes all local tax revenues and State non-categorical revenues such as recordation taxes, motor vehicle rental tax, law enforcement, and personal property tax relief funds.

FY2024 PROPOSED TAX RATES AND FEES

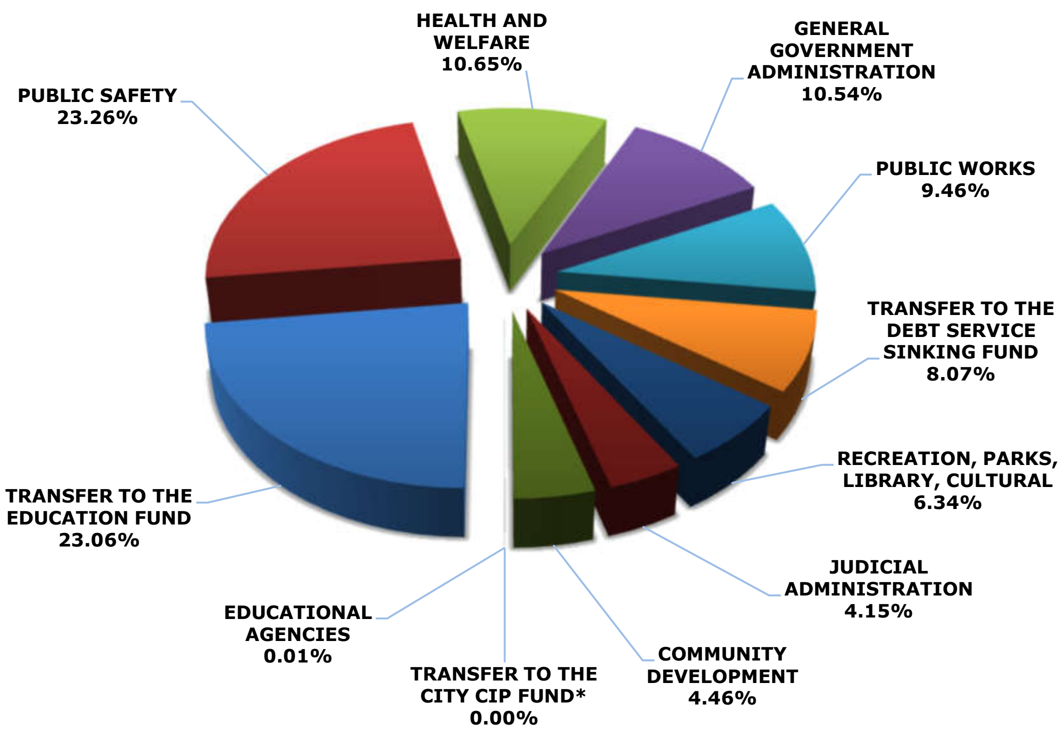
REAL ESTATE PROPERTY	$	0.89	PER $100 OF ASSESSED VALUE- JANUARY 1, 2023
DOWNTOWN SERVICE DISTRICT TAX	$	0.15	PER $100 OF ASSESSED VALUE- JANUARY 1, 2023
PERSONAL PROPERTY	$	2.90	PER $100 OF ASSESSED VALUE
PERSONAL PROPERTY - BUSINESS TANGIBLE PROPERTY	$	2.90	PER $100 OF ASSESSED VALUE
MACHINERY & TOOLS TAX	$	1.24	PER $100 OF ASSESSED VALUE
MEALS TAX		7.0%	
LODGING TAX		6.7%	
SALES & USE TAX		1.0%	
CIGARETTE TAX	$	0.30	PER PACKAGE OF 30 OR LESS
UTILITY TAXES: (RESIDENTIAL)			
WATER UTILITY	20% OR $2.00		MAXIMUM / MONTH
ELECTRIC UTILITY	$1.40 + $0.15		PER KWH -MAXIMUM $2.00/MONTH
GAS UTILITY	$	2.00	PER MONTH MAXIMUM
TELEPHONE UTILITY	20% OR $2.00		MAXIMUM / MONTH
UTILITY FEES:			
WATER RATE	$	3.86	PER 100 CUBIC FEET
SEWER RATE	$	4.88	PER 100 CUBIC FEET
REFUSE RATE	$	24.01	PER MONTH RESIDENTIAL FEE
REFUSE RATE-LIGHT COMMERCIAL	$	54.51	PER MONTH
REFUSE RATE-HEAVY COMMERCIAL	$	115.32	PER MONTH-OUTSIDE CBD
REFUSE RATE-HEAVY COMMERCIAL	$	146.52	PER MONTH-INSIDE CBD
STORMWATER FEE	$	3.20	PER MONTH (BASE FEE PER ERU)
RESIDENTIAL CONNECTION FEES:			
WATER CONNECTION FEE - 5/8" METER	$	2,100.00	
WATER FACILITY FEE- 5/8" METER	$	3,500.00	
SEWER CONNECTION FEE - 5/8" METER	$	3,100.00	
SEWER FACILITY FEE- 5/8" METER	$	6,850.00	

CITY OF STAUNTON

FY 2024 GENERAL FUND EXPENDITURES

		FY2024 PROPOSED
TRANSFER TO THE EDUCATION FUND	$	15,970,171
PUBLIC SAFETY		16,110,574
HEALTH AND WELFARE		7,374,026
GENERAL GOVERNMENT ADMINISTRATION		7,298,548
PUBLIC WORKS		6,554,554
TRANSFER TO THE DEBT SERVICE SINKING FUND		5,591,903
RECREATION, PARKS, LIBRARY, CULTURAL		4,392,841
JUDICIAL ADMINISTRATION		2,872,144
COMMUNITY DEVELOPMENT		3,090,590
TRANSFER TO THE CITY CIP FUND*		0
EDUCATIONAL AGENCIES		9,000
TOTAL GENERAL FUND EXPENDITURES	$	69,264,351

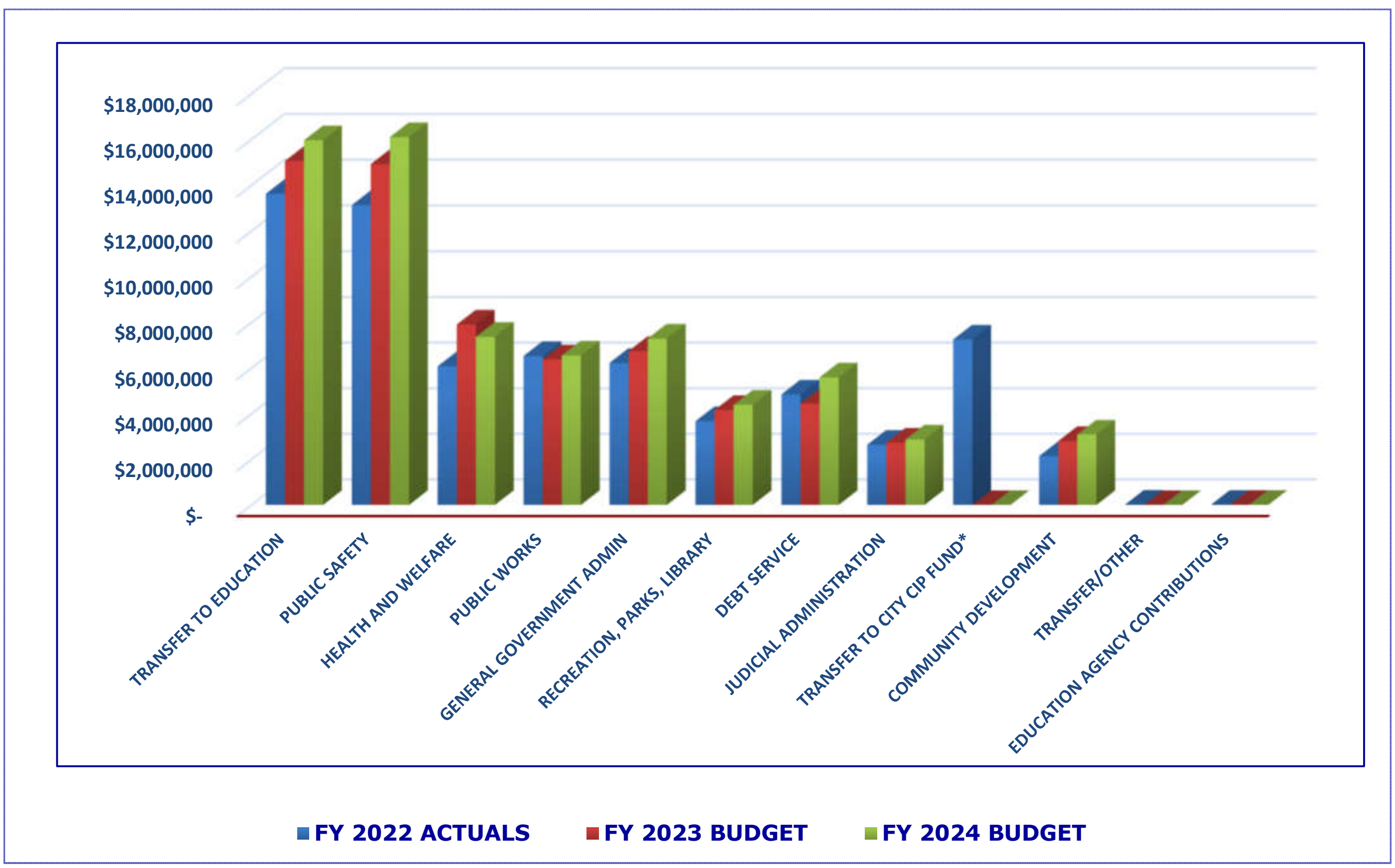
*FY2024 CIP will be funded with carry over funds from FY2023.



CITY OF STAUNTON
FY 2024 GENERAL FUND EXPENDITURES

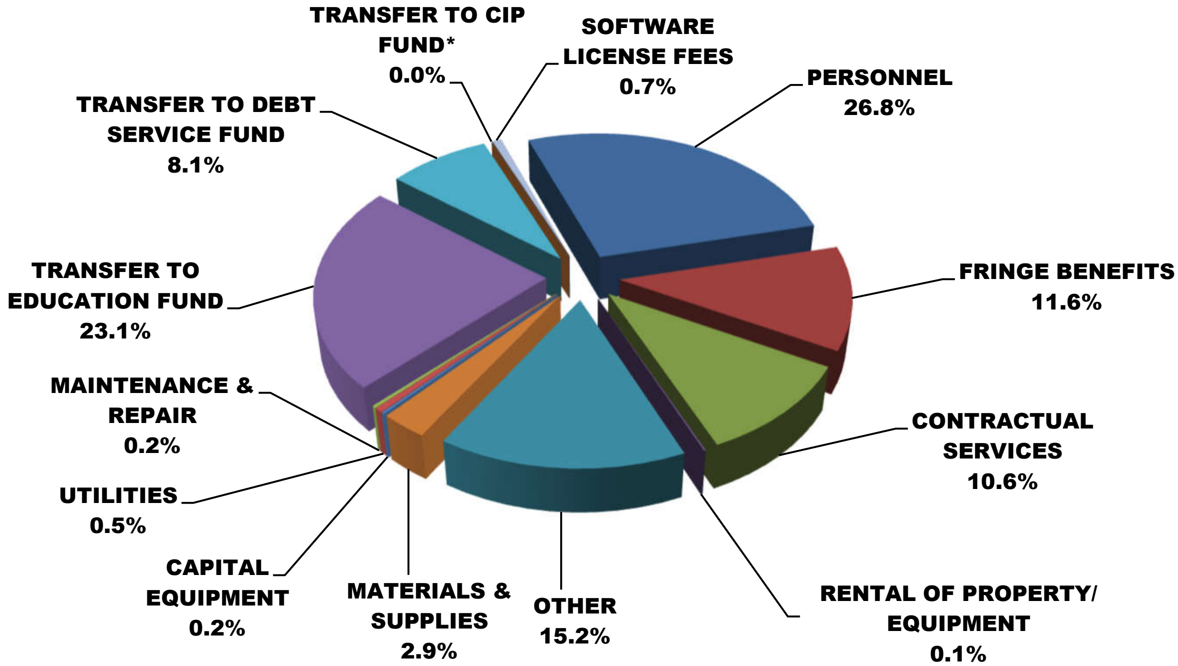
	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$ VARIANCE	% CHANGE
TRANSFER TO EDUCATION	$ 13,630,476	$ 15,065,237	$ 15,970,171	$ 904,934	6.0%
PUBLIC SAFETY	13,134,548	14,928,984	16,110,574	1,181,590	7.9%
HEALTH AND WELFARE	6,080,600	7,912,638	7,374,026	(538,612)	-6.8%
PUBLIC WORKS	6,534,366	6,385,690	6,554,554	168,864	2.6%
GENERAL GOVERNMENT ADMIN	6,228,118	6,749,357	7,298,548	549,191	8.1%
RECREATION, PARKS, LIBRARY	3,673,966	4,160,736	4,392,841	232,105	5.6%
DEBT SERVICE	4,844,415	4,444,415	5,591,903	1,147,488	25.8%
JUDICIAL ADMINISTRATION	2,643,015	2,734,688	2,872,144	137,456	5.0%
TRANSFER TO CITY CIP FUND*	7,257,050	-	-	-	#DIV/0!
COMMUNITY DEVELOPMENT	2,141,127	2,802,195	3,090,590	288,395	10.3%
TRANSFER/OTHER	14,701	-	-	-	#DIV/0!
EDUCATION AGENCY CONTRIBUTIONS	9,000	9,000	9,000	-	0.0%
TOTAL GENERAL FUND EXPENDITURES	$ 66,191,382	$ 65,192,940	$ 69,264,351	$ 4,071,411	6.2%

*FY2024 CIP will be funded with carry over funds from FY2023.



CITY OF STAUNTON

FY 2024 GENERAL FUND EXPENDITURES



FY 2024 GENERAL FUND EXPENDITURES	TOTAL EXPENDITURES
PERSONNEL	$ 18,545,738
FRINGE BENEFITS	8,020,121
CONTRACTUAL SERVICES	7,350,457
RENTAL OF PROPERTY/EQUIPMENT	81,387
OTHER	10,538,401
MATERIALS & SUPPLIES	2,011,709
CAPITAL EQUIPMENT	126,100
UTILITIES	353,350
MAINTENANCE & REPAIR	166,995
TRANSFER TO EDUCATION FUND	15,970,171
TRANSFER TO DEBT SERVICE FUND	5,591,903
TRANSFER TO CIP FUND*	-
SOFTWARE LICENSE FEES	508,019
TOTAL EXPENDITURES	$ 69,264,351

*FY2024 CIP will be funded with carry over funds from FY2023.

CITY OF STAUNTON
FY 2024 GENERAL FUND EXPENDITURES

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$ VARIANCE
GENERAL GOVERNMENT ADMINISTRATION				
LEGISLATIVE				
CITY COUNCIL	$ 148,316	$ 156,826	$ 148,335	$ (8,491)
CLERK OF COUNCIL	75,931	98,886	122,331	23,445
GENERAL ADMINISTRATION				
CITY MANAGER	675,649	597,483	604,305	6,822
HUMAN RESOURCES	653,232	695,234	761,641	66,407
CITY ATTORNEY	327,798	396,191	435,971	39,780
COMMUNICATIONS OFFICE	139,079	160,507	163,434	2,927
AUDITOR/CONSULTANTS	65,000	77,000	80,000	3,000
CITY MEMBERSHIPS	26,995	30,550	31,050	500
FINANCIAL ADMINISTRATION				
FINANCIAL ADMINISTRATION	1,139,650	1,017,740	1,277,962	260,222
ASSESSOR AND EQUALIZATION BOARD	298,263	361,039	377,962	16,923
COMMISSIONER OF REVENUE	361,939	386,761	410,337	23,576
CITY TREASURER	372,356	408,657	429,934	21,277
INFORMATION TECHNOLOGY	1,152,636	1,354,912	1,455,272	100,360
RISK MANAGEMENT	579,473	765,000	753,501	(11,499)
LEASE PAYMENTS	12,343	-	-	-
BOARD OF ELECTIONS				
ELECTORAL BOARD AND REGISTRAR	211,802	242,571	246,513	3,942
TOTAL GENERAL GOV'T ADMIN	**$ 6,240,462**	**$ 6,749,357**	**$ 7,298,548**	**$ 549,191**
JUDICIAL ADMINISTRATION				
CIRCUIT COURT	$ 160,986	$ 162,098	$ 164,275	$ 2,177
GENERAL DISTRICT COURT	11,524	18,500	18,512	12
MAGISTRATE	1,920	2,225	2,225	-
JUVENILE/DOMESTIC COURT	69,021	80,092	80,092	-
CLERK OF CIRCUIT COURT	570,853	633,995	628,406	(5,589)
SHERIFF	855,740	783,215	868,662	85,447
VICTIM WITNESS GRANT	98,391	87,790	97,884	10,094
COMMONWEALTH ATTORNEY	874,580	966,773	1,012,088	45,315
TOTAL JUDICIAL ADMINISTRATION	**$ 2,643,015**	**$ 2,734,688**	**$ 2,872,144**	**$ 137,456**
PUBLIC SAFETY				
LAW ENFORCEMENT				
POLICE DEPARTMENT	$ 5,501,263	$ 5,916,304	$ 6,236,720	$ 320,416
E-911 CENTER	694,389	1,041,519	1,192,445	150,926
EMERGENCY SERVICES				
FIRE AND RESCUE	3,359,819	3,836,258	3,975,338	139,080
COMMUNITY PUBLIC SAFETY	57,597	110,500	110,500	-
CORRECTIONS AND DETENTION				
SHENANDOAH VALLEY JUVENILE CENTER	130,608	236,948	459,396	222,448
MIDDLE RIVER REGIONAL JAIL	2,747,490	3,055,160	3,286,318	231,158
OFFICE ON YOUTH	146,995	162,400	172,892	10,492
INSPECTION				
BUILDING INSPECTION	372,601	417,405	435,084	17,679
OTHER PROTECTION				
SHENANDOAH VALLEY ANIMAL SERVICES	123,466	152,240	241,381	89,141
MEDICAL EXAMINER	320	250	500	250
TOTAL PUBLIC SAFETY	**$ 13,134,548**	**$ 14,928,984**	**$ 16,110,574**	**$ 1,181,590**

CITY OF STAUNTON
FY 2024 GENERAL FUND EXPENDITURES

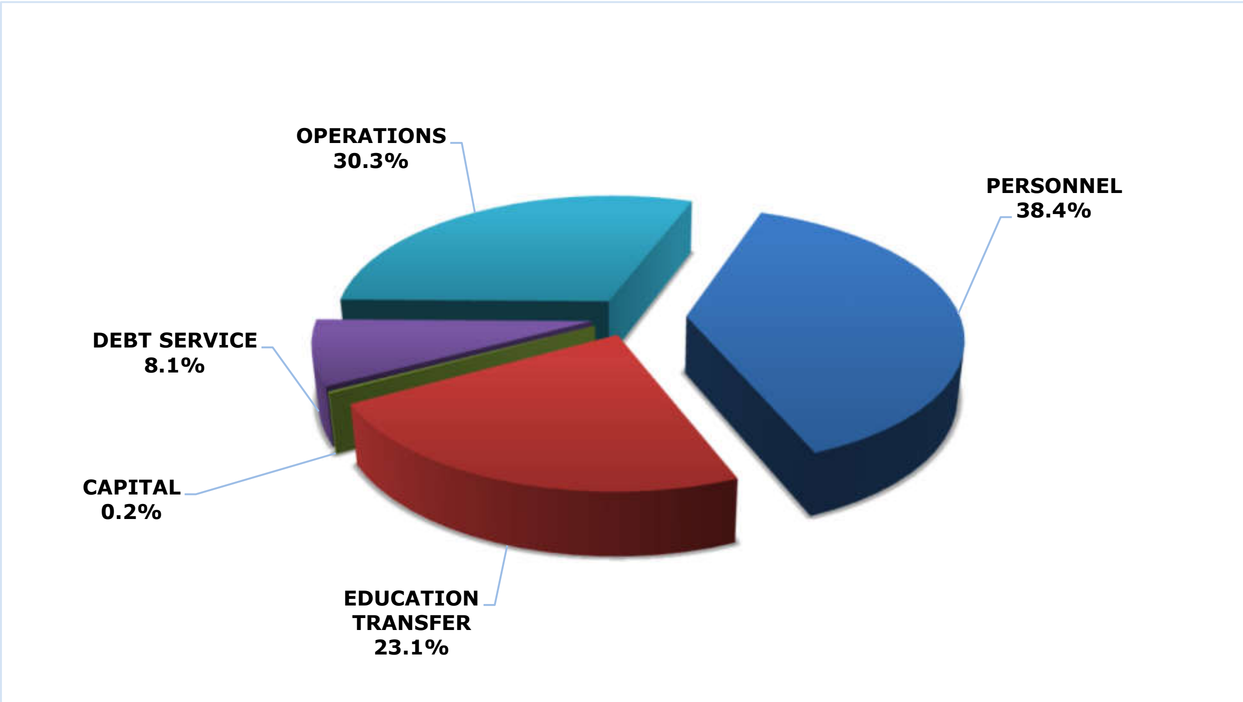
	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$ VARIANCE
PUBLIC WORKS				
ENGINEERING	$ 265,750	$ 312,624	$ 354,785	$ 42,161
ADMINISTRATION	282,728	302,108	313,299	11,191
HIGHWAYS, STREETS, SIDEWALKS	3,711,665	3,202,896	3,233,857	30,961
TRAFFIC ENGINEERING	205,696	335,167	284,945	(50,222)
TRAFFIC SIGNALS/ELECTRONICS	293,390	242,073	323,344	81,271
BUILDING MAINTENANCE	1,267,658	1,475,192	1,511,119	35,927
EQUIPMENT MAINTENANCE	507,478	515,630	533,205	17,575
TOTAL PUBLIC WORKS	**$ 6,534,365**	**$ 6,385,690**	**$ 6,554,554**	**$ 168,864**
HEALTH AND WELFARE				
HEALTH				
CENTRAL SHENANDOAH HEALTH DISTRICT	$ 284,218	$ 286,264	$ 298,153	$ 11,889
MENTAL HEALTH AND MENTAL RETARDATION				
VALLEY COMM SERVICES BOARD	193,869	200,334	247,129	46,795
SOCIAL SERVICES				
CHILDREN'S SERVICES ACT	2,303,553	3,150,000	3,000,000	(150,000)
DEPARTMENT OF SOCIAL SERVICES	2,998,282	3,952,949	3,483,304	(469,645)
TAX RELIEF -ELDERLY/DISABLED/VETERANS	196,155	209,000	244,000	35,000
COMMUNITY WELFARE ASSISTANCE	104,524	114,091	101,440	(12,651)
TOTAL HEALTH AND WELFARE	**$ 6,080,601**	**$ 7,912,638**	**$ 7,374,026**	**$ (538,612)**
EDUCATIONAL AGENCIES				
BLUE RIDGE COMMUNITY COLLEGE	$ 5,000	$ 5,000	$ 5,000	$ -
VALLEY ALLIANCE FOR EDUCATION	4,000	4,000	4,000	-
TOTAL EDUCATIONAL AGENCIES	**$ 9,000**	**$ 9,000**	**$ 9,000**	**$ -**
PARKS, RECREATION, LIBRARY, CULTURAL				
RECREATION ADMINISTRATION	$ 1,225,257	$ 1,253,969	$ 1,290,987	$ 37,018
HORTICULTURE	163,575	210,276	256,139	45,863
GOLF COURSE	132,014	157,514	157,607	93
COMMUNITY RECREATION ASSISTANCE	20,000	20,000	20,000	-
PARK MAINTENANCE	968,598	1,273,389	1,320,296	46,907
CULTURAL ENRICHMENT				
CULTURAL CONTRIBUTIONS	15,500	15,500	15,500	-
LIBRARY				
LIBRARY	1,149,021	1,230,088	1,332,312	102,224
TOTAL PARKS, RECR, LIBRARY	**$ 3,673,965**	**$ 4,160,736**	**$ 4,392,841**	**$ 232,105**

CITY OF STAUNTON
FY 2024 GENERAL FUND EXPENDITURES

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$ VARIANCE
COMMUNITY DEVELOPMENT				
PLANNING AND DEVELOPMENT	$ 375,551	$ 365,075	$ 597,981	$ 232,906
COMM DEVELOPMENT ASSISTANCE	344,316	359,592	390,413	30,821
ECONOMIC DEVELOPMENT	888,490	1,383,171	1,327,785	(55,386)
TOURISM OFFICE	421,868	560,651	650,083	89,432
STAUNTON WELCOME CENTER	36,906	55,758	60,459	4,701
TROLLEY	73,997	77,948	63,869	(14,079)
TOTAL COMMUNITY DEVELOPMENT	**$ 2,141,128**	**$ 2,802,195**	**$ 3,090,590**	**$ 288,395**
TRANSFERS TO OTHER FUNDS				
TRANSFER TO EDUCATION FUND	$ 13,630,476	$ 15,065,237	$ 15,970,171	$ 904,934
TRANSFER TO ENTERPRISE FUNDS	2,357	-	-	-
TRANSFER TO CITY CIP FUND*	7,257,050	-	-	-
TRANSFER TO DEBT SINKING FUND	4,844,415	4,444,415	5,591,903	1,147,488
TRANSFER TO SCHOOL CIP FUND*	-	-	-	-
TOTAL TRANSFERS	**$ 25,734,298**	**$ 19,509,652**	**$ 21,562,074**	**$ 2,052,422**
TOTAL GENERAL FUND	**$ 66,191,382**	**$ 65,192,940**	**$ 69,264,351**	**$ 4,071,411**

CITY OF STAUNTON

FY 2024 GENERAL FUND BUDGET- EXPENDITURE BY CHARACTER TYPE



EXPENDITURE CHARACTER	PERSONNEL	OPERATIONS	CAPITAL	TOTAL
EDUCATION FUND TRANSFER	$ -	$ 15,970,171	$ -	$ 15,970,171
PUBLIC SAFETY	10,539,210	5,545,614	25,750	16,110,574
HEALTH AND WELFARE	-	7,374,026	-	7,374,026
PUBLIC WORKS	3,370,694	3,163,860	20,000	6,554,554
GENERAL GOV'T ADMINISTRATION	5,612,247	1,618,451	67,850	7,298,548
PARKS, RECREATION, LIBRARY	3,169,138	1,216,203	7,500	4,392,841
TRANSFER TO DEBT SERVICE FUND	-	5,591,903	-	5,591,903
JUDICIAL ADMINISTRATION	2,588,166	278,978	5,000	2,872,144
COMMUNITY DEVELOPMENT	1,286,404	1,804,186	-	3,090,590
TRANSFER TO CITY CIP FUND*	-	-	-	-
EDUCATIONAL AGENCIES	-	9,000	-	9,000
TOTALS	$ 26,565,859	$ 42,572,392	$ 126,100	$ 69,264,351

*FY2024 CIP will be funded with carry over funds from FY2023.

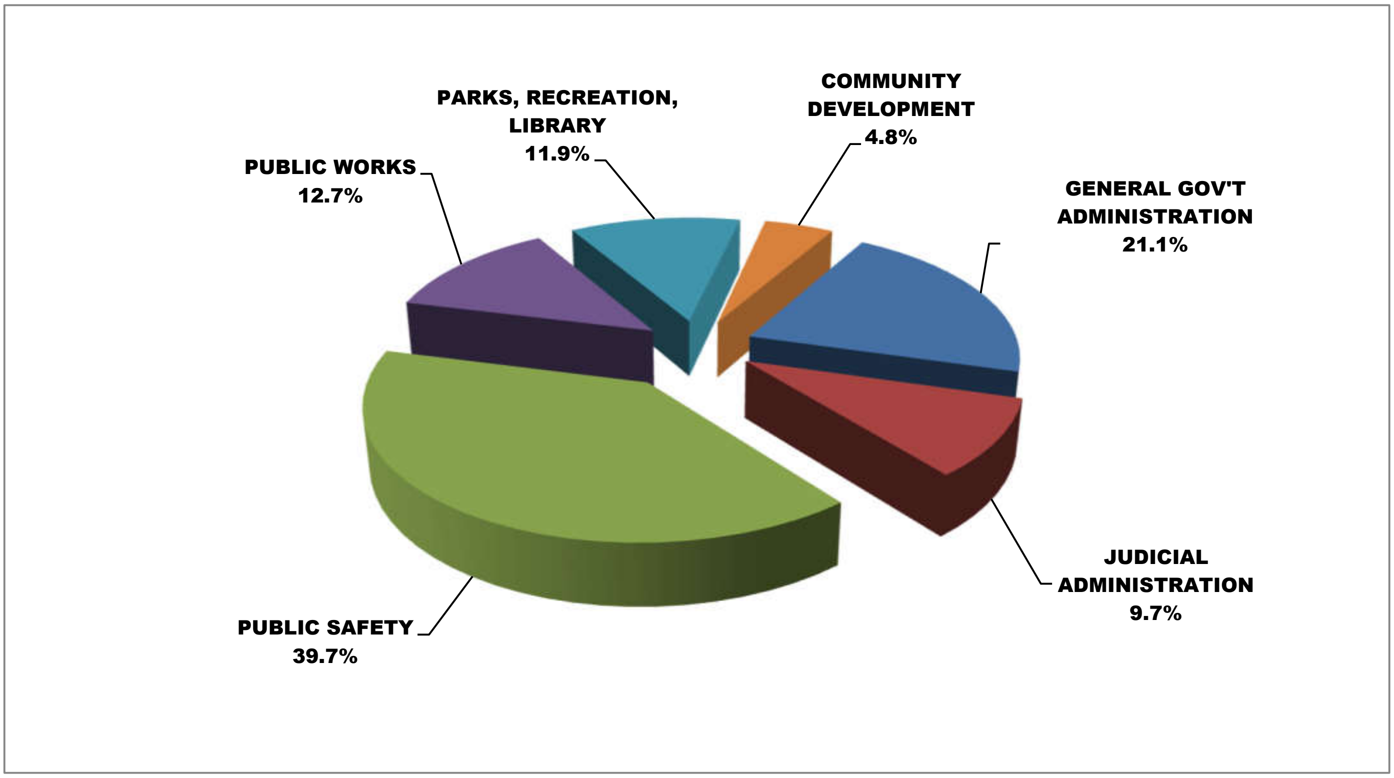
FY2024 OUTSIDE AGENCY CONTRIBUTIONS

REGIONAL PROGRAMS	FY2023 COUNCIL APPROVED/ AMENDED	FY 2024 REQUESTED	FY 2024 REQUESTED INCREASE	FY 2024 PROPOSED BUDGET
Central Shenandoah Health Department	$ 286,264	$ 298,153	$ 11,889	$ 298,153
Valley Community Services Board	200,334	247,129	$ 46,795	247,129
Shenandoah Valley Airport	48,159	65,533	$ 17,374	65,533
Valley Program for Aging Services	26,000	26,000	$ -	26,000
Headwaters Soil Water Conservation	16,319	17,644	$ 1,325	16,319
Victim Witness of Augusta County	7,000	7,000	$ -	7,000
Blue Ridge Community College	5,000	5,000	$ -	5,000
Blue Ridge Community College- CIP*	-	41,048	$ 41,048	-
Boys and Girls Club	20,000	20,000	$ -	20,000
GART Regional Tourism Advertising	25,000	25,000	$ -	25,000
Community Action Program (CAPSAW)	33,312	33,312	$ -	33,312
Valley Alliance for Education	4,000	4,000	$ -	4,000
Valley Children's Advocacy Center	10,162	10,000	$ (162)	7,116
Central Shen. Planning Dist. - Assessment	22,115	22,560	$ 445	22,560
Central Shen. Planning Dist. - CERT PRGM	5,500	5,500	$ -	5,500
Central Shen. Planning Dist. - MPO	8,168	9,170	$ 1,002	9,170
Central Shen. Planning Dist. - Trolley	66,854	52,518	$ (14,336)	52,518
Central Shen. Planning Dist. - Afton Express	11,094	11,351	$ 257	11,351
Central Shen. Planning Dist. - Brite	44,617	35,012	$ (9,605)	35,012
Virginia Cooperative Extension - 4-H	2,673	3,500	827	2,673
Valley Association for Independent Living	-	2,000	2,000	-
Valley Alcohol Safety Action Program	-	7,000	7,000	-
	$ 842,571	$ 948,430	$ 105,859	$ 893,346
COMM OF VA CHALLENGE GRANTS				
Stonewall Brigade Band	$ 3,000	$ 3,000	$ -	$ 3,000
Staunton/Augusta Art Center	3,000	3,000	$ -	3,000
Shenanarts	3,000	3,500	$ 500	3,000
	$ 9,000	$ 9,500	$ 500	$ 9,000
CULTURAL/COMMUNITY DEVELOPMENT				
SDDA	$ 50,000	$ 62,000	$ 12,000	$ 62,000
Historic Staunton Foundation	35,000	35,000	$ -	35,000
Shenandoah Community Capital Fund	20,000	20,000	$ -	20,000
Woodrow Wilson Presidential Library	5,000	10,000	$ 5,000	5,000
Beverley Street Studio	1,500	1,500	$ -	1,550
First Tee of Shenandoah Valley	3,250	5,000	$ 1,750	3,250
	$ 114,750	$ 133,500	$ 18,750	$ 126,800
GRAND TOTAL	$ 966,321	$ 1,091,430	$ 125,109	$ 1,029,146

***Not a new request. FY2023 CIP was funded with FY2022 carry over. FY2024 CIP will be funded with FY2023 carry over funds.**

CITY OF STAUNTON

FY 2024 GENERAL FUND PERSONNEL BY JOB FUNCTION

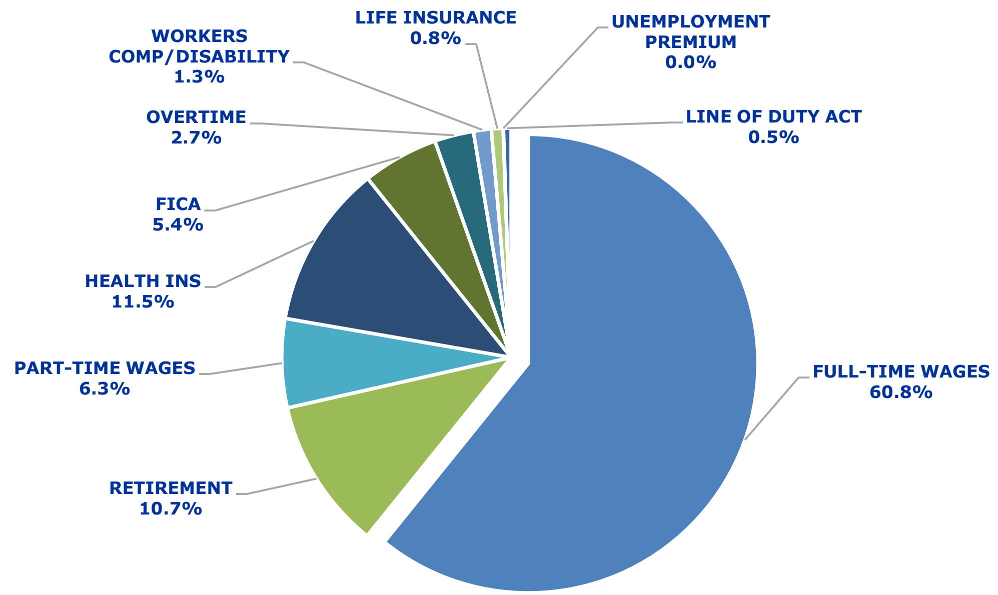


FUNCTION	TOTAL PERSONNEL COST		FULL-TIME APPROVED POSITIONS	PART-TIME POSITIONS
GENERAL GOV'T ADMINISTRATION	$	5,612,247	31	2
JUDICIAL ADMINISTRATION		2,588,166	27	3
PUBLIC SAFETY		10,539,210	109	29
PUBLIC WORKS		3,370,694	35	9
PARKS, RECREATION, LIBRARY		3,169,138	29	62
COMMUNITY DEVELOPMENT		1,286,404	11	3
TOTAL PERSONNEL COST (WAGES & BENEFITS)	$	26,565,859	242	108

POSITION CHANGES	POSITION TITLE	# POSITIONS	COST
COMMUNITY DEVELOPMENT	DIRECTOR OF COMMUNITY DEV	1	185,605
TRANSFER FROM WATER FUND TO GENERAL FUND	ACCOUNTING TECH I	1	68,488
	TOTAL		$254,093

CITY OF STAUNTON

FY 2024 GENERAL FUND PERSONNEL COST



GENERAL FUND	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$ VARIANCE
FULL-TIME WAGES	13,663,356	$ 14,975,887	$ 16,153,826	$ 1,177,939
RETIREMENT	2,148,323	2,600,621	2,834,700	234,079
PART-TIME WAGES	1,215,549	1,587,114	1,661,360	74,246
HEALTH INS	2,507,530	3,045,853	3,061,407	15,554
FICA	1,149,320	1,328,028	1,422,427	94,399
OVERTIME	757,325	730,552	730,552	-
WORKERS COMP/DISABILITY	270,543	324,531	337,896	13,365
LIFE INSURANCE	176,681	201,593	216,999	15,406
UNEMPLOYMENT PREMIUM	11,074	9,112	7,692	(1,420)
LINE OF DUTY ACT	141,589	139,000	139,000	-
TOTAL	$ 22,041,290	$ 24,942,291	$ 26,565,859	$ 1,623,568

	FY2021	FY2022	FY2023	FY2024
VRS RETIREMENT RATE:	15.28%	15.28%	17.21%	17.27%
VRS LIFE INSURANCE RATE:	1.34%	1.34%	1.34%	1.34%
SOCIAL SECURITY RATE:	7.65%	7.65%	7.65%	7.65%
VIRGINIA LOCAL DISABILITY	0.53%	0.53%	0.53%	0.85%
VEC RATE PER EMPLOYEE:	$ 20.00	$ 30.00	$ 30.00	$ 30.00

CITY OF STAUNTON

FY 2024 AUTHORIZED FULL-TIME EMPLOYEE POSITIONS

GENERAL FUND	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
GENERAL GOVERNMENT ADMINISTRATION					
CLERK OF THE COUNCIL	0	0	1	1	1
CITY MANAGER	3	3	3	3	3
HUMAN RESOURCES	5	5	5	5	5
CITY ATTORNEY	2	2	2	2	2
COMMUNICATIONS OFFICE	1	1	1	1	1
FINANCE ADMINISTRATION	8	8	8	8	9*
ASSESSOR	3	3	3	3	3
COMMISSIONER OF REVENUE	4	4	4	4	4
TREASURER	4	4	4	4	4
REGISTRAR	1	1	1	1	1
INFORMATION TECHNOLOGY	7	7	7	7	7
TOTAL ADMINISTRATION	38	38	39	39	31
JUDICIAL ADMINISTATION					
CIRCUIT COURT	1	1	1	1	1
CLERK OF CIRCUIT COURT	6	7	7	7	7
SHERIFF	8	8	9	9	9
COMMONWEALTH ATTORNEY	9	9	9	9	9
VICTIM WITNESS (GRANT)	1	1	1	1	1
TOTAL JUDICIAL ADMINISTRATION	25	26	27	27	27
PUBLIC SAFETY					
POLICE DEPARTMENT	57	57	57	57	57
E-911 EMERGENCY COMMUNICATIONS	12	12	12	12	12
FIRE DEPARTMENT	36	36	36	36	36
BUILDING INSPECTION	4	4	4	4	4
TOTAL PUBLIC SAFETY	109	109	109	109	109
PUBLIC WORKS					
ENGINEERING	4	4	3	3	3
PUBLIC WORKS ADMINISTRATION	2	2	2	2	2
HIGHWAYS, STREETS, & SIDEWALKS	17	17	17	12	12
TRAFFIC ENGINEERING	3	3	3	3	2
TRAFFIC SIGNALS/ ELECTRONICS	2	2	2	1	2
BUILDING MAINTENANCE	9	9	9	9	9
EQUIPMENT MAINTENANCE	5	5	5	5	5
TOTAL PUBLIC WORKS	42	42	41	35	35
RECREATION, PARKS, LIBRARY					
PARKS AND RECREATION ADMINISTRATION	6	6	6	6	6
HORTICULTURE	2	2	2	2	2
GOLF	1	1	1	1	1
PARK MAINTENANCE	10	10	10	11	11
LIBRARY	9	9	9	9	9
TOTAL RECREATION, PARKS, LIBRARY	28	28	28	29	29

CITY OF STAUNTON
FY 2024 AUTHORIZED FULL-TIME EMPLOYEE POSITIONS

GENERAL FUND	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023
COMMUNITY DEVELOPMENT					
PLANNING	4	4	4	4	5
ECONOMIC DEVELOPMENT	2	2	2	3	3
TOURISM OFFICE	3	3	3	3	3
TOTAL COMMUNITY DEVELOPMENT	9	9	9	10	11
TOTAL GENERAL FUND	251	252	253	249	242
COMMUNITY SERVICES GRANT FUND					
BLUE RIDGE COURT SERVICES	10	10	10	10	10
BLUE RIDGE PRE TRIAL EXPANSION GRANT	0	1	1	1	1
BLUE RIDGE COURT SERVICES-DOCKET	2	2	2	2	2
TOTAL BLUE RIDGE COURT SERVICES	12	13	13	13	13
GOLF FUND					
GOLF COURSE	0	0	0	0	0
TOTAL GOLF FUND	0	0	0	0	0
WATER FUND					
UTILITY BILLING & COLLECTIONS	5	5	5	5	4*
WATER PRODUCTION SYSTEM	8	8	8	8	10
WATER DISTRIBUTION	9	9	9	9	9
UTILITY TECHNICAL SERVICES	6	6	6	6	6
TOTAL WATER FUND	28	28	28	28	25
SEWER FUND					
SEWER LINES	5	5	5	5	5
TOTAL SEWER FUND	5	5	5	5	5
ENVIRONMENTAL FUND					
ENVIRONMENTAL OFFICE	1	1	1	1	1
STREET CLEANING	2	2	2	2	2
REFUSE COLLECTION	11	11	11	15	15
RECYCLING	4	4	2	0	0
TOTAL ENVIRONMENTAL FUND	18	18	16	18	18
STORMWATER FUND					
STORMWATER ENGINEERING	1	1	2	2	2
TOTAL STORMWATER FUND	1	1	2	2	2
GRAND TOTAL ALL FUNDS	315.0	317.0	317.0	315.0	318.0

*FTE reclassed from Water to General Fund to align with actual duties performed.

ADDITIONAL POSITIONS		FY2022	FY2023	FY2024
CLERK OF COUNCIL	CLERK	1	0	0
STREETS	EQUIPMENT OPERATOR	0	-5	0
TRAFFIC SIGNALS	TECHNICIAN	0	-1	0
COMMUNITY DEVELOPMENT	HOUSING PLANNER / GRANT COORDINATOR	0	1	0
COMMUNITY DEVELOPMENT	DIRECTOR OF COMMUNITY DEVELOPMENT	0	0	1
PARKS MAINTENANCE	EQUIPMENT OPERATOR	0	1	0
REFUSE	SANITATION WORKER	0	4	0
RECYCLING	SANITATION WORKER	-2	-2	0
WATER	WATER TREATMENT	0	0	2
	TOTAL	-1	-2	3

GENERAL GOVERNMENT ADMINISTRATION

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 6,749,357	$ 7,298,548	$ 549,191	8.1%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% CHANGE
LEGISLATIVE				
CITY COUNCIL	$ 148,316	$ 156,826	$ 148,335	-5.4%
CLERK OF COUNCIL	75,931	98,886	122,331	23.7%
GENERAL ADMINISTRATION				
CITY MANAGER	675,649	597,483	604,305	1.1%
HUMAN RESOURCES	653,232	695,234	761,641	9.6%
CITY ATTORNEY	327,798	396,191	435,971	10.0%
COMMUNICATIONS	139,079	160,507	163,434	1.8%
AUDITOR/CONSULTANT	65,000	77,000	80,000	3.9%
CITY MEMBERSHIPS	26,995	30,550	31,050	1.6%
FINANCE ADMINISTRATION	1,139,650	1,017,740	1,277,962	25.6%
ASSESSOR AND EQUALIZATION BOARD	298,263	361,039	377,962	4.7%
COMMISSIONER OF REVENUE	361,939	386,761	410,337	6.1%
CITY TREASURER	372,356	408,657	429,934	5.2%
INFORMATION TECHNOLOGY	1,152,636	1,354,912	1,455,272	7.4%
RISK MANAGEMENT	579,473	765,000	753,501	-1.5%
BOARD OF ELECTIONS				
ELECTORAL BOARD AND REGISTRAR	211,802	242,571	246,513	1.6%
TOTAL GENERAL GOV'T ADMINISTRATION	$ 6,228,119	$ 6,749,357	$ 7,298,548	8.1%

	Personnel	Operations	Capital	Total
FY 2024	$ 5,612,247	$ 1,618,451	$ 67,850	$ 7,298,548
FY 2023	5,323,322	1,365,310	60,725	6,749,357
Variance	$ 288,925	$ 253,141	$ 7,125	$ 549,191

GENERAL GOVERNMENT ADMINISTRATION

OPERATIONAL EXPENSES

		INSURANCE FOR ALL GENERAL FUND FUNCTIONS
$	107,501	LOCAL GOVERNMENT LIABILITY
$	100,000	AUTO LIABILITY INSURANCE
$	60,000	FIRE & MULTI-PERIL INSURANCE
$	16,000	RESERVE OFFICERS INSURANCE
$	15,000	SELF-INSURANCE COLLISION
$	5,000	DAMAGE CLAIMS AWARDS
		OPERATIONS
$	339,500	ANNUAL SOFTWARE LICENSE FEES
$	316,300	PROFESSIONAL SERVICES- AUDITORS, LEGAL SERVICES, FINANCIAL SERVICES
$	241,450	MAINTENANCE AGREEMENTS ON TECHNOLOGY EQUIPMENT/SPECIAL EQUIPMENT
$	114,520	TRAINING, PHYSICAL FITNESS, MEDICAL EXAMS/WELLNESS PROGRAM
$	77,300	POSTAGE/ COPY PAPER/ PRINTING
$	48,000	OFFICE SUPPLIES AND EQUIPMENT
$	76,200	NON-CAPITAL EQUIPMENT- COMPUTER REPLACEMENTS
$	15,000	COLLECTION FEES FOR DEBIT/CREDIT CARD FEES/ DELINQUENT COLLECTION FEES/DMV FEE
$	39,500	ADVERTISING
$	42,370	TELEPHONE /DATA NETWORK LINES
$	42,500	CITY COUNCIL SPECIAL EXPENSES
$	26,200	DUES & SUBSCRIPTIONS TO PROFESSIONAL ORGANIZATIONS/MEMBERSHIPS
$	5,675	GAS & OIL, VEHICLE MAINTENANCE, TIRES
$	26,960	CITY MANAGER, COMMUNICATIONS, REGISTRAR & HUMAN RESOURCES OFFICE SPECIAL EXPENSES
$	(127,575)	CONTINGENCY
		CONTRIBUTIONS TO OUTSIDE AGENCIES / MEMBERSHIPS:
$	14,750	VIRGINIA FIRST CITIES
$	12,500	VIRGINIA MUNICIPAL LEAGUE
$	1,500	VIRGINIA INSTITUTE OF GOVERNMENT
$	2,300	CHAMBER OF COMMERCE
$	1,618,451	SUMMARY TOTAL OF OPERATIONS

CAPITAL EQUIPMENT

$	67,850	COMPUTER NETWORK SERVERS/ INFRASTRUCTURE

JUDICIAL ADMINISTRATION

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 2,734,688	$ 2,872,144	$ 137,456	5.0%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CIRCUIT COURT	$ 160,986	$ 162,098	$ 164,275	1.3%
GENERAL DISTRICT COURT	11,524	18,500	18,512	0.1%
MAGISTRATE	1,920	2,225	2,225	0.0%
JUVENILE/DOMESTIC RELATIONS COURT	69,021	80,092	80,092	0.0%
CLERK OF CIRCUIT COURT	570,853	633,995	628,406	-0.9%
SHERIFF	855,740	783,215	868,662	10.9%
VICTIM WITNESS GRANT	98,391	87,790	97,884	11.5%
COMMONWEALTH ATTORNEY	874,580	966,773	1,012,088	4.7%
TOTAL JUDICIAL ADMINISTRATION	$ 2,643,015	$ 2,734,688	$ 2,872,144	5.0%

	Personnel	Operations	Capital	Total
FY 2024	$ 2,588,166	$ 278,978	$ 5,000	$ 2,872,144
FY 2023	2,463,810	250,878	20,000	2,734,688
Variance	$ 124,356	$ 28,100	$ (15,000)	$ 137,456

OPERATIONAL EXPENSES

$	62,817	RENTAL OF PROPERTY - J&D COURT
$	34,677	OFFICE SUPPLIES/ PHOTOCOPYING FOR COURTS
$	20,700	GAS & OIL, TIRES, MAINTENANCE ON VEHICLES, RADIO MAINTENANCE
$	24,700	TRAINING FOR SHERIFFS-POLICE ACADEMY, JUDGE, COURT CLERKS
$	17,100	TELEPHONE
$	15,150	JUROR & WITNESS FEES, AND JURY COMMISSIONERS
$	7,150	POSTAGE/ EQUIPMENT RENTAL
$	6,000	WEARING APPAREL
$	4,050	MAINTENANCE AGREEMENTS ON OFFICE EQUIPMENT
$	13,000	DUES & SUBSCRIPTIONS
$	7,000	DOMESTIC VIOLENCE VICTIM WITNESS COORDINATOR SHARE WITH AUGUSTA COUNTY
$	22,150	PROFESSIONAL FEES - COURT AUDIT FEES, LEGAL SERVICES
$	16,400	SOFTWARE LICENSE FEES
$	750	CLERK OF CIRCUIT COURT - RECORD BOOKS/DOCUMENT STORAGE/ MANAGEMENT
$	17,634	TECHNOLOGY TRUST FUNDS PASS THRU
$	8,500	NON-CAPITAL EQUIPMENT
$	1,200	SPECIAL EXPENSES
$	278,978	SUMMARY TOTAL OF OPERATIONS

PUBLIC SAFETY

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 14,928,984	$ 16,110,574	$ 1,181,590	7.9%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
LAW ENFORCEMENT				
POLICE DEPARTMENT	$ 5,501,263	$ 5,916,304	$ 6,236,720	5.4%
E-911 CENTER	694,389	1,041,519	1,192,445	14.5%
EMERGENCY SERVICES				
FIRE AND RESCUE	3,359,819	3,836,258	3,975,338	3.6%
COMMUNITY PUBLIC SAFETY	57,597	110,500	110,500	0.0%
CORRECTIONS AND DETENTION				
JUVENILE DETENTION HOME	130,608	236,948	459,396	93.9%
MIDDLE RIVER REGIONAL JAIL	2,747,490	3,055,160	3,286,318	7.6%
OFFICE ON YOUTH	146,995	162,400	172,892	6.5%
BUILDING INSPECTION	372,601	417,405	435,084	4.2%
OTHER PROTECTION				
SHENANDOAH VALLEY ANIMAL SERVICES	123,466	152,240	241,381	58.6%
MEDICAL EXAMINER	320	250	500	100.0%
TOTAL PUBLIC SAFETY	$ 13,134,548	$ 14,928,984	$ 16,110,574	7.9%

	Personnel	Operations	Capital	Total
FY 2024	$ 10,539,210	$ 5,545,614	$ 25,750	$ 16,110,574
FY 2023	9,943,395	4,957,589	28,000	14,928,984
Variance	$ 595,815	$ 588,025	$ (2,250)	$ 1,181,590

POLICE DEPARTMENT	FY2018	FY2019	FY2020	FY2021	FY2022
POLICE STATIONS	1	1	1	1	1
ARRESTS	2,660	2,671	2,568	2,421	1,978
TRAFFIC SUMMONS	3,381	4,831	3,811	3,348	3,577
FIRE DEPARTMENT	**FY2018**	**FY2019**	**FY2020**	**FY2021**	**FY2022**
FIRE STATIONS	2	2	2	2	2
INCIDENT RESPONSES	3,245	3,681	3,089	2,619	3,175
FIRES EXTINGUISHED	67	64	63	43	65
FIRE INSPECTIONS	1,910	1,921	1,571	972	1,687

PUBLIC SAFETY

OPERATIONS		
$	3,286,318	JAIL OPERATIONS
$	316,960	GAS & OIL, TIRES, VEHICLE MAINTENANCE
$	459,396	JUVENILE DETENTION HOME
$	172,892	OFFICE ON YOUTH CONTRACT WITH WAYNESBORO
$	133,000	MATERIALS & SUPPLIES FOR POLICE, FIRE, AND EMERGENCY MEDICAL SUPPLIES
$	145,000	TRAINING/PHYSICAL FITNESS FOR POLICE/ DISPATCHERS & FIRE - DUES
$	94,430	UNIFORMS FOR POLICE/FIRE/ DISPATCH
$	241,381	CARE OF ANIMALS & REGIONAL ANIMAL SHELTER
$	108,275	TELEPHONE AND DISPATCH TELEPHONE SERVICES
$	86,500	STATE FIRE PROGRAMS GRANT FUND
$	261,897	MAINTENANCE /REPAIR- RADIOS, E911 DISPATCH EQUIPMENT, BODY CAMERAS /VEHICLES
$	38,200	PROFESSIONAL SERVICES- AUGUSTA MEDICAL SECURITY, EVALUATIONS, MEDICAL DOCTOR LICENSE FOR FIRE DEPARTMENT EMS SERVICES
$	67,865	OFFICE SUPPLIES, POLICE FORMS, PRINTING TICKETS, PHOTOCOPY, POSTAGE, DUES
$	24,000	STATE EMS FOUR FOR LIFE GRANT PROGRAM
$	90,000	SOFTWARE LICENSE FEES
$	8,000	SPECIAL EXPENSES
$	11,500	AUXILIARY POLICE OFFICERS & FIREFIGHTERS
$	5,545,614	SUMMARY TOTAL OF OPERATIONS

CAPITAL		
$	15,000	POLICE COMPUTER EQUIPMENT
$	10,000	SITE IMPROVEMENT
$	750	E911 EQUIPMENT
$	25,750	TOTAL CAPITAL

MRRJA FUNDING	GENERAL FUND	CIP RESERVE	TOTAL FUNDING	CITY % SHARE
FY 2024 BUDGET	$ 3,286,318	$ -	$ 3,286,318	22.80%
FY 2023 BUDGET	$ 3,055,160	$ -	$ 3,055,160	20.90%
FY 2022 BUDGET	$ 2,782,021	$ -	$ 2,782,021	20.20%
FY 2021 BUDGET	$ 2,209,147	$ 207,478	$ 2,416,625	20.00%
FY 2020 BUDGET	$ 1,967,160	$ 175,086	$ 2,142,246	20.17%
FY 2019 BUDGET	$ 1,575,231	$ 100,000	$ 1,675,231	20.68%
FY 2018 ACTUAL	$ 1,556,911	$ -	$ 1,556,911	20.64%
FY 2017 ACTUAL	$ 1,478,880	$ -	$ 1,478,880	20.36%
FY 2016 ACTUAL	$ 1,300,506	$ -	$ 1,300,506	19.90%
FY 2015 ACTUAL	$ 800,000	$ 768,298	$ 1,568,298	32.50%
FY 2014 ACTUAL	$ 700,000	$ 844,171	$ 1,544,171	32.00%
FY 2013 ACTUAL	$ 525,000	$ 1,011,577	$ 1,544,171	32.00%
FY 2012 ACTUAL	$ 525,000	$ 779,269	$ 1,304,269	30.30%

PUBLIC WORKS

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 6,385,690	$ 6,554,554	$ 168,864	2.6%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
ENGINEERING	$ 265,750	$ 312,624	$ 354,785	13.5%
ADMINISTRATION	282,728	302,108	313,299	3.7%
HIGHWAYS, STREETS, SIDEWALKS	3,711,665	3,202,896	3,233,857	1.0%
TRAFFIC ENGINEERING	205,696	335,167	284,945	-15.0%
TRAFFIC SIGNALS/ELECTRONICS	293,390	242,073	323,344	33.6%
BUILDING MAINTENANCE	1,267,658	1,475,192	1,511,119	2.4%
EQUIPMENT MAINTENANCE	507,478	515,630	533,205	3.4%
	$ 6,534,365	$ 6,385,690	$ 6,554,554	2.6%

	Personnel	Operations	Capital	Total
FY 2024	$ 3,370,694	$ 3,163,860	$ 20,000	$ 6,554,554
FY 2023	3,193,030	3,164,410	28,250	6,385,690
Variance	$ 177,664	$ (550)	$ (8,250)	$ 168,864

LANE MILES OF STREETS	304.57
TRAFFIC SIGNALS AND FLASHERS	65

HIGHWAYS, STREETS, SIDEWALKS, MAJOR OPERATIONAL EXPENDITURES

$ 1,180,000	STREET PAVING
$ 287,500	ELECTRIC-STREET LIGHTS
$ 177,475	STREET MAINTENANCE MATERIALS, REPAIRS TO STREETS, GUARDRAILS, BRIDGES
$ 144,880	GAS & OIL , TIRES, MAINTENANCE & REPAIR OF VEHICLES/ RADIO MAINTENANCE
$ 157,000	SNOW REMOVAL SUPPLIES-SALT, CHAIN! ste
$ 123,000	MAINTENANCE / REPAIR OF SIDEWALKS & GUARDRAILS
$ 178,850	TRAFFIC MATERIALS FOR PAINTING/ AND MAINTENANCE OF TRAFFIC SIGNALS
$ 161,000	CONTRACT AGREEMENTS-RIGHT OF WAY MAINTENANCE, DISPOSAL SERVICES FOR OILS, PAINTS, RAILROAD MAINTENANCE/ TRAFFIC LANE PAINTING
$ 9,000	SOFTWARE FEES FOR STREET MAINTENANCE REPORTING/VEHICLE DIAGNOSTICS
$ 20,750	TELEPHONE, OFFICE SUPPLIES, POSTAGE, PHOTOCOPY/M&R OFFICE EQUIPMENT
$ 4,000	PROFESSIONAL ENGINEERING SERVICES
$ 38,910	SMALL TOOLS, UNIFORMS, SAFETY EQUIPMENT, TRAINING, DUES
$ 2,482,365	SUMMARY TOTAL FOR STREETS

EQUIPMENT MAINTENANCE

$ 7,470	CONTRACTED VEHICLE/EQUIPMENT MAINTENANCE SERVICES
$ 25,865	MATERIALS & SUPPLIES/TRAINING/TELEPHONE
$ 16,000	VEHICLE SOFTWARE LICENSE FEES
$ 49,335	SUMMARY FOR EQUIPMENT MAINTENANCE

BUILDING MAINTENANCE

$ 305,500	UTILITIES FOR BUILDINGS - ELECTRIC / NATURAL GAS / PROPANE
$ 202,350	MAINTENANCE CONTRACTS FOR BUILDING MECHANICAL SYSTEMS/ELEVATORS
$ 11,990	UNIFORMS, TELEPHONE, TRAINING, AND SUPPLIES
$ 16,550	GAS, TIRES, VEHICLE MAINTENANCE, AND GENERATOR FUEL
$ 85,770	BUILDING SUPPLIES, CLEANING SUPPLIES, SMALL TOOLS, SAFETY EQUIPMENT
$ 10,000	CUSTODIAL SERVICES, PEST CONTROL SERVICES
$ 632,160	SUMMARY TOTAL FOR BUILDING MAINTENANCE

CAPITAL

$ 20,000	SIGNAL BOX
$ 20,000	TOTAL CAPITAL

HEALTH AND WELFARE

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 7,912,638	$ 7,374,026	$ (538,612)	-6.8%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
PUBLIC HEALTH SERVICES	$ 284,218	$ 286,264	$ 298,153	4.2%
VALLEY COMM SERVICES BOARD	193,869	200,334	247,129	23.4%
CHILDREN'S SERVICES ACT	2,303,553	3,150,000	3,000,000	-4.8%
DEPARTMENT OF SOCIAL SERVICES	2,998,282	3,952,949	3,483,304	-11.9%
TAX RELIEF -ELDERLY/DISABLED/VETERANS	196,155	209,000	244,000	16.7%
COMMUNITY WELFARE ASSISTANCE	104,524	114,091	101,440	-11.1%
TOTAL HEALTH AND WELFARE	$ 6,080,601	$ 7,912,638	$ 7,374,026	-6.8%

	Personnel	Operations	Capital	Total
FY 2024	$ -	$ 7,374,026	$ -	$ 7,374,026
FY 2023	-	7,912,638	-	7,912,638
Variance	$ -	$ (538,612)	$ -	$ (538,612)

DEPARTMENT OF SOCIAL SERVICES OPERATIONAL EXPENSES

$ 3,000,000	CHILDREN'S SERVICES ACT
$ 441,000	FOSTER CARE
$ 1,650,000	ADOPTION SUBSIDY
$ 846,650	DEPARTMENT ADMINISTRATIVE EXPENSES
$ 94,500	SPECIAL NEEDS ADOPTION
$ 275,000	AUXILIARY GRANTS
$ 116,400	VIEW PURCHASED SERVICES
$ 59,754	GENERAL RELIEF, ADULT SERVICES
$ 6,483,304	SUMMARY TOTAL FOR DEPARTMENT OF SOCIAL SERVICES

CONTRIBUTIONS TO AGENCIES

$ 298,153	CONTRIBUTION TO THE HEALTH DEPARTMENT
$ 247,129	CONTRIBUTION TO VALLEY COMMUNITY SERVICES BOARD
$ 35,012	CENTRAL SHENENDOAH PLANNING DISTRICT - BRITE
$ 33,312	CAPSAW CONTRIBUTION
$ 7,116	VALLEY CHILDRENS ADVOCACY CENTER
$ 26,000	VALLEY PROGRAM FOR AGING SERVICES
$ 646,722	SUMMARY TOTAL FOR OUTSIDE AGENCIES

TAX RELIEF EXPENSE

$ 132,000	REAL ESTATE TAX RELIEF FOR ELDERLY/HANDICAPPED
$ 112,000	REAL ESTATE TAX RELIEF FOR DISABLED VETERANS
$ 244,000	TOTAL TAX RELIEF

RECREATION, PARKS, LIBRARY AND CULTURAL

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 4,160,736	$ 4,392,841	$ 232,105	5.6%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
RECREATION ADMINISTRATION	$ 1,225,257	$ 1,253,969	$ 1,290,987	3.0%
HORTICULTURE	163,575	210,276	256,139	21.8%
GOLF COURSE	132,014	157,514	157,607	0.1%
COMMUNITY RECREATION CONTRIBUTIONS	20,000	20,000	20,000	0.0%
PARK MAINTENANCE	968,598	1,273,389	1,320,296	3.7%
CULTURAL CONTRIBUTIONS	15,500	15,500	15,500	0.0%
LIBRARY	1,149,021	1,230,088	1,332,312	8.3%
TOTAL RECR, PARKS, LIBRARY, & CULTURAL	$ 3,673,965	$ 4,160,736	$ 4,392,841	5.6%

	Personnel	Operations	Capital	Total
FY 2024	$ 3,169,138	$ 1,216,203	$ 7,500	$ 4,392,841
FY 2023	2,991,528	1,162,208	7,000	4,160,736
Variance	$ 177,610	$ 53,995	$ 500	$ 232,105

		FY2022	
482	ACRES OF PARK FACILITIES		
9	PARKS		
8	BASEBALL/SOFTBALL FIELDS	200	# GAMES PLAYED
4	SOCCER/FOOTBALL FIELDS	100	# GAMES PLAYED
1	GYPSY HILL GOLF COURSE	11,005	ROUNDS OF GOLF
1	LAKE TAMS		
1	GYPSY HILL PARK DUCK POND		

RECREATION / LIBRARY REVENUE - CHARGES FOR SERVICES

$	156,500	HEART AFTERSCHOOL PROGRAM
$	80,000	SUMMER PLAYGROUND
$	40,000	LEAGUE SPORTS FOR ADULTS
$	45,000	SWIMMING POOL
$	25,750	INSTRUCTIONAL/EDUCATION CLASSES
$	10,000	TRIPS AND TOURS
$	6,200	RENTAL OF PROPERTY
$	9,400	DUCK FOOD SALES
$	238,000	GOLF FEES AND MEMBERSHIP FEES
$	6,500	LIBRARY FEES/FINES
$	617,350	TOTAL RECREATION FEE REVENUE

OPERATIONAL EXPENSES

CULTURAL CONTRIBUTIONS

$	20,000	BOYS AND GIRLS CLUB
$	3,000	STONEWALL BRIGADE BAND
$	3,000	STAUNTON/AUGUSTA ART CENTER
$	3,000	SHENANARTS
$	5,000	WOODROW WILSON PRESIDENTIAL LIBRARY
$	1,500	BEVERLEY STREET STUDIO
$	35,500	TOTAL CONTRIBUTIONS

RECREATION, PARKS, LIBRARY AND CULTURAL

OPERATIONAL EXPENSES

$	188,378	BOOKS, MEDIA, PERIODICALS FOR LIBRARY
$	207,500	CONTRACT MAINTENANCE OF PARKS, RECREATION FACILITIES, REPAIRS
$	128,700	MATERIALS /SUPPLIES FOR LIBRARY / RECREATION OFFICE
$	92,200	GAS & OIL, TIRES, MAINTENANCE OF VEHICLES/ PARK MAINTENANCE EQUIPMENT
$	41,300	OFFICE SUPPLIES, POSTAGE, PHOTOCOPY, TELEPHONE, MAINTENANCE OFFICE EQUIPMENT
$	104,400	CONTRACT AGREEMENTS FOR MAINTENANCE OF PARKS/FACILITIES
$	57,100	ADVERTISEMENT AND PRINTING FOR RECREATION/LIBRARY PUBLICATIONS
$	9,000	MATERIALS/SUPPLIES-PARKS, PLAYGROUNDS, BALLFIELDS, SMALL TOOLS, RENTALS
$	4,150	PROFESSIONAL SERVICES
$	22,000	INSTRUCTIONAL CONTRACT AGREEMENTS, ENTERTAINMENT SERVICES
$	39,100	UTILITIES - LIBRARY ELECTRIC AND NATURAL GAS HEAT
$	38,200	CHEMICALS FOR POOL, HORTICULTURE, GROUNDS MAINTENANCE
$	15,000	RECREATION TRIPS
$	80,000	TREE/PLANT PURCHASES/ CARE
$	20,925	PROFESSIONAL ORGANIZATION DUES, TRAINING LIBRARY / RECREATION STAFF
$	20,327	SPECIAL PROGRAMS SUPPLIES- LIBRARY AND RECREATION
$	40,000	SUMMER PLAYGROUND /HEART AFTERSCHOOL PROGRAM /BOOKER T PROGRAM SUPPLIES
$	26,000	SOFTWARE LICENSE FEE
$	20,000	SAFETY EQUIPMENT, UNIFORMS, RENTAL OF EQUIPMENT
$	18,000	CONTRIBUTIONS TO YOUTH SPORTS PROGRAMS- BASEBALL/ SOFTBALL / FOOTBALL
$	5,923	VIRGINIA COOPERATIVE EXTENSION AND FIRST TEE OF SHENANDOAH
$	2,500	DUCK FOOD
$	1,180,703	SUMMARY TOTAL OF OPERATIONS

CAPITAL EXPENSES

$	2,500	GOLF COMPUTER EQUIPMENT
$	5,000	LIBRARY FURNITURE AND FIXTURES
$	7,500	SUMMARY TOTAL OF CAPITAL

COMMUNITY DEVELOPMENT

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 2,802,195	$ 3,090,590	$ 288,395	10.3%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
PLANNING AND DEVELOPMENT	$ 375,551	$ 365,075	$ 597,981	63.8%
COMMUNITY DEVELOPMENT AGENCIES	344,316	359,592	390,413	8.6%
ECONOMIC DEVELOPMENT	888,490	1,383,171	1,327,785	-4.0%
TOURISM OFFICE	421,868	560,651	650,083	16.0%
STAUNTON WELCOME CENTER	36,906	55,758	60,459	8.4%
TROLLEY	73,997	77,948	63,869	-18.1%
TOTAL COMMUNITY DEVELOPMENT	$ 2,141,128	$ 2,802,195	$ 3,090,590	10.3%

	Personnel	Operations	Capital	Total
FY 2024	$ 1,286,404	$ 1,804,186	$ -	$ 3,090,590
FY 2023	1,027,205	1,774,990	-	2,802,195
Variance	$ 259,199	$ 29,196	$ -	$ 288,395

OPERATIONAL EXPENSES

$	130,000	VILLAGES DEVELOPMENT AGREEMENT - REAL ESTATE TAX REHAB ABATEMENT
$	30,000	ENTERPRISE ZONE INCENTIVES / SPECIAL EXPENSES
$	605,000	FRONTIER CENTER DEVELOPMENT AGREEMENT - REBATE OF TAXES
$	121,250	PROFESSIONAL SERVICES
$	310,422	SALES AND MARKETING
$	28,881	ADVERTISING FOR TOURISM AND ECONOMIC DEVELOPMENT
$	29,523	DUES, TELEPHONE, OFFICE SUPPLIES, PHOTOCOPY, POSTAGE
$	9,619	SOFTWARE LICENSE FEES
$	37,442	PRINTING FOR TOURISM BROCHURES / ECONOMIC DEVELOPMENT BROCHURES/MAPS
$	20,147	TRAINING /TRAVEL
$	27,620	MAINTENANCE OF VEHICLE/EQUIPMENT/PROPERTY
$	1,349,904	SUMMARY TOTAL FOR OPERATIONS

OUTSIDE AGENCY FUNDING:

$	207,650	SDDA - $62,000 PLUS $145,650 TAX REVENUE
$	52,518	TROLLEY OPERATIONS
$	11,351	AFTON EXPRESS
$	65,533	SHENANDOAH VALLEY AIRPORT
$	35,000	HISTORIC STAUNTON FOUNDATION
$	37,230	PLANNING DISTRICT COMMISSION
$	25,000	REGIONAL TOURISM ADVERTISING
$	20,000	STAUNTON CREATIVE COMMUNITY FUND
$	454,282	TOTAL COMMUNITY DEVELOPMENT CONTRIBUTIONS TO OUTSIDE AGENCIES

TRANSFERS TO OTHER FUNDS

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 19,509,652	$ 21,562,074	$ 2,052,422	10.5%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
TRANSFERS TO THE:				
EDUCATION FUND	$ 13,630,476	$ 15,065,237	$ 15,970,171	6.0%
DEBT SERVICE SINKING FUND	4,844,415	4,444,415	5,591,903	25.8%
*CITY CIP FUND	7,257,050	-	-	#DIV/0!
ENTERPRISE FUNDS	2,357	-	-	#DIV/0!
TOTAL TRANSFERS	$ 25,734,298	$ 19,509,652	$ 21,562,074	10.5%

TRANSFERS TO OTHER FUNDS HIGHLIGHTS:

$	15,970,171	TRANSFER TO THE EDUCATION FUND FOR OPERATIONS
$	5,591,903	TRANSFER TO THE DEBT SERVICE SINKING FUND FOR GENERAL FUND DEBT PAYMENTS
$	-	*TRANSFER TO CITY CIP FUND

*FY2024 CIP will be funded with FY2023 carry over funds.

GENERAL GOVERNMENTAL DEBT SERVICE SINKING FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 5,386,569	$ 6,162,277	$ 775,708	14.4%

	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	% Change
REVENUES				
TRANSFER FROM THE GENERAL FUND	$ 4,844,415	$ 4,444,415	$ 5,591,903	25.8%
PRIOR YEAR FUND BALANCE	838,899	942,154	570,374	-39.5%
TOTAL REVENUES	$ 5,683,314	$ 5,386,569	$ 6,162,277	14.4%
EXPENDITURES				
DEBT SERVICE	$ 5,683,314	$ 5,386,569	$ 6,162,277	14.4%
TOTAL EXPENDITURES	$ 5,683,314	$ 5,386,569	$ 6,162,277	14.4%

GENERAL FUND DEBT SERVICE	PRINCIPAL AMOUNT OUTSTANDING JULY 1, 2023	FY 2024 PRINCIPAL	FY 2024 INTEREST	TOTAL DEBT PAYMENT
2021 VRA GO Refunding bond	15,425,000	2,285,000	718,128	3,003,128
2019 VPSA STAUNTON HIGH SCHOOL	41,460,000	850,000	1,506,724	2,356,724
2023 JDR COURTHOUSE BOND	-	302,425	500,000	802,425
TOTAL DEBT PAYMENTS	$ 56,885,000	$ 3,135,000	$ 2,224,852	$ 6,162,277

WATER FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 10,167,501	$ 12,725,117	$ 2,557,616	25.2%

WATER FUND REVENUES	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CHARGES FOR WATER SERVICES	$ 3,290,374	$ 3,178,501	$ 3,252,976	2.3%
BULK WATER SALES-ACSA	1,298,672	1,207,500	1,300,000	7.7%
MISCELLANEOUS	40,100	1,000	1,000	0.0%
INTEREST ON INVESTMENTS	(89,112)	3,500	3,500	0.0%
RENTAL OF REAL PROPERTY	94,019	77,000	85,000	10.4%
RECOVERED COSTS	50,738	-	-	#DIV/0!
STATE AND OTHER GRANTS	41,006	2,250,000	3,855,000	71.3%
TRANSFER FROM GENERAL FUND	1,640	-	-	#DIV/0!
APPROPRIATION PRIOR YEAR RESERVES	-	-	4,227,641	#DIV/0!
PROCEEDS FROM DEBT ISSUANCE	-	3,450,000	-	-100.0%
TOTAL WATER FUND	$ 4,727,437	$ 10,167,501	$ 12,725,117	25.2%
EXPENDITURES				
RISK MANAGEMENT	$ 63,810	$ 176,750	$ 115,000	-34.9%
BILLING & COLLECTIONS	382,623	540,105	430,918	-20.2%
WATER PRODUCTION SYSTEM	1,001,257	1,721,320	881,438	-48.8%
WATER DISTRIBUTION	1,227,167	6,419,039	9,622,196	49.9%
UTILITY TECHNICAL SERVICES	1,118,726	1,156,645	1,138,905	-1.5%
DEBT SERVICE COSTS	90,743	525,834	945,262	79.8%
TRANSFERS TO OTHER FUNDS	(393,361)	(372,192)	(408,602)	9.8%
TOTAL WATER FUND	$ 3,490,965	$ 10,167,501	$ 12,725,117	25.2%

	Personnel	Operations	Capital	Debt	Total
FY 2024	$ 2,059,488	$ 860,367	$ 8,860,000	$ 945,262	$ 12,725,117
FY 2023	$ 2,012,429	$ 1,464,238	$ 6,165,000	$ 525,834	10,167,501
Variance	$ 47,059	$ (603,871)	$ 2,695,000	$ 419,428	$ 2,557,616

PUBLIC SERVICES PROVIDED:

WATER TREATMENT PLANT CAPACITY - 8 MILLION GALLONS/DAY / 4.1 MGD AVERAGE PRODUCTION

9,792 ACTIVE CUSTOMERS AS OF JUNE 30, 2022

184.76 MILES OF WATER MAINS AS OF JUNE 30, 2022

NO RATE INCREASE FOR FY2024

FY2024 RATE $3.86/HCF OR $5.16 PER 1,000 GALLONS

FY2023 RATE $3.86/HCF OR $5.16 PER 1,000 GALLONS

WATER FUND

OPERATIONAL EXPENSES

$	-	DEPRECIATION = NONE THE AMOUNT REQUIRED- $1,027,051
$	407,673	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$	213,200	MAINTENANCE/REPAIR WATER LINES /PUMPS/ FACILITIES/WATER METERS
$	317,200	WATER METER REPLACEMENTS
$	218,500	UTILITIES - ELECTRIC / NATURAL GAS HEAT
$	90,000	PROPERTY/LIABILITY/VEHICLE INSURANCE
$	58,000	CHEMICALS FOR WATER TREATMENT
$	34,500	PROFESSIONAL SERVICES
$	57,325	GAS & OIL, TIRES, MAINTENANCE OF VEHICLES
$	42,500	COLLECTION FEES FOR ONLINE DEBIT/CREDIT CARD FEES
$	80,775	PRINTING/MAILING FORMS / OFFICE SUPPLIES FOR UTILITY BILLING
$	34,560	SMALL TOOLS, SAFETY EQUIPMENT, UNIFORMS, TRAINING
$	54,000	WATERSHED SERVICES / VA DEPT OF HEALTH WATER OPERATIONS FEE
$	30,490	SOFTWARE ANNUAL LICENSE FEES
$	19,100	LAB SERVICES
$	16,319	HEADWATERS SOIL AND CONSERVATION DISTRICT FUNDING
$	2,500	RENTAL OF PROPERTY- RAILROAD CROSSINGS & EQUIPMENT
$	(816,275)	FUND TRANSFERS
$	860,367	SUMMARY TOTAL OF OPERATIONS

WATER FUND CAPITAL

$	5,860,000	WATER STORAGE TANKS
$	3,000,000	WATER LINES
$	8,860,000	TOTAL CAPITAL

DEBT SERVICE

$	945,262	PRINCIPAL, INTEREST, AND RESERVES

SEWER FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 9,865,197	$ 8,601,500	$ (1,263,697)	-12.8%

SEWER FUND REVENUES	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CHARGES FOR SEWER SERVICE	$ 3,854,314	$ 3,908,177	$ 3,994,000	2.2%
INTEREST ON INVESTMENTS	(71,712)	2,500	2,500	0.0%
MISCELLANEOUS	107,354	-	-	#DIV/0!
RECOVERED DEBT SERVICE FROM ACSA	34,611	50,000	50,000	0.0%
STATE AND OTHER GRANTS	48,466	3,750,000	4,555,000	21.5%
TRANSFER FROM GENERAL FUND	372	-	-	#DIV/0!
APPROPRIATION PRIOR YEAR RESERVES	-	2,154,520	-	-100.0%
TOTAL SEWER FUND	$ 3,973,405	$ 9,865,197	$ 8,601,500	-12.8%

EXPENDITURES				
RISK MANAGEMENT	$ 1,831	$ 36,220	$ 19,900	-45.1%
BILLING & COLLECTIONS	50,385	12,250	12,250	0.0%
SEWER LINES	792,636	6,529,009	5,367,322	-17.8%
SEWAGE TREATMENT	234,803	230,000	245,000	6.5%
PUMP MAINTENANCE	11,006	19,925	19,925	0.0%
MIDDLE RIVER REGIONAL WWTP	1,839,832	1,534,888	1,486,278	-3.2%
DEBT SERVICE COST	190,599	872,762	868,943	-0.4%
TRANSFERS TO OTHER FUNDS	603,830	630,143	581,882	-7.7%
TOTAL SEWER FUND	$ 3,724,922	$ 9,865,197	$ 8,601,500	-12.8%

	Personnel	Operations	Capital	Debt	Total
FY 2024	$ 813,490	$ 2,055,447	$ 4,863,620	$ 868,943	$ 8,601,500
FY 2023	$ 736,435	$ 2,687,034	$ 5,568,965	$ 872,763	$ 9,865,197
Variance	$ 77,055	$ (631,587)	$ (705,345)	$ (3,820)	$ (1,263,697)

PUBLIC SERVICES PROVIDED:

(MRRWWTP) MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT CAPACITY - 6.8 MILLION GALLONS PER DAY

CITY OF STAUNTON OWNERSHIP CAPACITY = 4.9 MILLION GALLONS PER DAY

NO RATE INCREASE FOR FY2024

9,369 ACTIVE CUSTOMERS AS OF JUNE 30, 2022

135.13 MILES OF SEWER MAINS AS OF JUNE 30, 2022

SEWER FUND

OPERATIONAL EXPENSES		
$	819,772	OPERATIONS / LAB/ SLUDGE MANAGEMENT- MRRWWTP
$	245,000	SEWAGE TREATMENT COSTS PAID TO AUGUSTA COUNTY SERVICE AUTHORITY
$	10,000	PROFESSIONAL SERVICES - SEWER LINE INSPECTIONS
$	142,984	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$	16,900	PROPERTY / LIABILITY/VEHICLE INSURANCES
$	78,375	MAINTENANCE/ REPAIR SUPPLIES- LINES/ PUMP STATIONS/ EQUIPMENT
$	52,000	CONTRACTED MAINTENANCE SERVICES/ UTILITY LINE MAINTENANCE
$	195,158	DEPRECIATION=BUDGETED AT A PARTIAL AMOUNT. FULL AMOUNT IS $1,350,000
$	21,025	GAS & OIL, TIRES, VEH MAINT
$	3,860	SEWER UTILITY BILLING EXPENSES
$	11,625	SMALL TOOLS, SAFETY EQUIPMENT, UNIFORMS/TRAINING
$	10,000	SOFTWARE ANNUAL LICENSE FEES
$	7,750	ELECTRIC FOR SEWER PUMP STATIONS
$	2,100	RENTAL OF PROPERTY- RAILROAD CROSSINGS
$	438,898	INTER FUND TRANSFER
$	2,055,447	SUMMARY TOTAL FOR OPERATIONS

SEWER FUND CAPITAL		
$	4,705,000	SEWER LINES
$	158,620	MRRWWTP - PLANT MACHINERY
$	4,863,620	TOTAL CAPITAL

DEBT SERVICE PAYMENTS			FINAL MATURITY
$	589,321	2008 MRRWWTP PHASE IIIA	FY2030
$	131,006	2008 MRRWWTP PHASE IIIB	FY2030
$	148,616	2017C VRA REFUNDING OF 2010 BONDS	FY2031
$	868,943	TOTAL DEBT PAYMENTS	

PARKING FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 551,443	$ 449,340	$ (102,103)	-18.5%

PARKING FUND REVENUES	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CHARGES FOR SERVICES	$ 295,952	$ 283,200	$ 283,300	0.0%
MISCELLANEOUS	9,044	7,620	5,120	-32.8%
PARKING FINES	24,422	35,000	25,000	-28.6%
APPROPRIATION OF PRIOR YEAR FUNDS	-	225,623	135,920	-39.8%
TOTAL REVENUES	$ 329,418	$ 551,443	$ 449,340	-18.5%
EXPENDITURES				
RISK MANAGEMENT	$ 42,437	$ 47,150	$ 16,150	-65.7%
STREET METERS & METERED LOTS	25,902	98,897	90,355	-8.6%
JOHNSON PARKING GARAGE	232,306	31,908	33,666	5.5%
WHARF PARKING LOT	43,797	38,550	36,095	-6.4%
NEW STREET PARKING GARAGE	172,601	58,119	59,143	1.8%
DEBT SERVICE COST	62,393	178,165	177,656	-0.3%
TRANSFER TO GENERAL FUND	98,654	98,654	36,275	-63.2%
TOTAL EXPENDITURES	$ 678,090	$ 551,443	$ 449,340	-18.5%

	Personnel	Operations	Capital	Debt	Total
FY 2024	$ 156,814	$ 104,870	$ 10,000	$ 177,656	$ 449,340
FY 2023	138,179	210,099	25,000	178,165	551,443
Variance	$ 18,635	$ (105,229)	$ (15,000)	$ (509)	$ (102,103)

OPERATIONAL EXPENSES

$ 36,275	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$ 9,550	SOFTWARE LICENSE FEES
$ 32,970	ELECTRIC FOR GARAGES
$ 13,750	PROPERTY AND FLOOD INSURANCES
$ 4,545	CONTRACTED MAINTENANCE SERVICES/ PRINT SERVICES/PARKING METER MAIN.
$ 5,700	RENTAL OF PROPERTY -LEWIS STREET
$ 1,455	MATERIALS AND SUPPLIES
$ 625	TELEPHONE
$ 104,870	SUMMARY TOTAL FOR OPERATIONS

CAPTIAL

$ 10,000	SPECIAL EQUIPMENT
$ 10,000	TOTAL CAPITAL

DEBT SERVICE PAYMENTS

$ 177,656	VRA 2018A GENERAL OBLIGATION BONDS FOR GARAGE RENOVATIONS
$ 177,656	TOTAL DEBT

STORMWATER FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 1,913,001	$ 2,702,800	$ 789,799	41.3%

STORMWATER FUND REVENUES	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CHARGES FOR SERVICES	$ 784,683	$ 773,900	$ 774,500	0.1%
APPROPRIATION OF PRIOR YEAR BALANCE	-	1,138,601	-	-100.0%
TRANSFER FROM GENERAL FUND	94	-	-	#DIV/0!
STATE AND OTHER GRANTS	-	-	1,927,800	#DIV/0!
GENERAL REVENUE	79,758	500	500	0.0%
TOTAL REVENUES	$ 864,535	$ 1,913,001	$ 2,702,800	41.3%
EXPENDITURES				
RISK MANAGEMENT	$ (1,063)	$ 18,700	$ 18,700	0.0%
STORMWATER ENGINEERING	242,291	247,779	249,697	0.8%
STORMWATER BILLING	15,744	7,525	7,525	0.0%
STORMWATER MAINTENANCE	482,088	486,000	123,881	-74.5%
TRANSFERS TO OTHER FUNDS	202,997	202,997	202,997	0.0%
CAPITAL PROJECTS	72,998	950,000	2,100,000	121.1%
TOTAL EXPENDITURES	$ 1,015,055	$ 1,913,001	$ 2,702,800	41.3%

	Personnel	Operations	Capital	Debt	Total
FY 2024	$ 193,337	$ 409,463	$ 2,100,000	$ -	$ 2,702,800
FY 2023	$ 190,409	$ 773,092	$ 950,000	$ -	1,913,501
Variance	$ 2,928	$ (363,629)	$ 1,150,000	$ -	$ 789,299

OPERATIONS

$ 122,881	DEPRECIATION-BUDGETED AT A PARTIAL AMOUNT-FULL AMOUNT $485,000
$ 202,997	PAYMENT IN LIEU OF TAX TO GENERAL FUND FOR SUPPORT SERVICES
$ 60,000	PROFESSIONAL SERVICES FOR ENGINEERING
$ 14,960	MATERIALS/SUPPLIES/OFFICE SUPPLIES/ TELEPHONE/ TRAINING/ DUES
$ 600	AUTO LIABILITY
$ 1,000	LEWIS CREEK ADVISORY COMMITTEE SUPPLIES
$ 7,025	SOFTWARE LICENSE FEE FOR UTILITY BILLING
$ 409,463	SUMMARY TOTAL FOR OPERATIONS

CAPITAL PROJECTS:

	STORM DRAIN PROJECTS:
$ 2,100,000	STORM DRAIN CONSTRUCTION
$ 2,100,000	TOTAL

ENVIRONMENTAL FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 4,297,745	$ 4,450,069	$ 152,324	3.5%

ENVIRONMENTAL FUND REVENUES	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CHARGES FOR SERVICES	$ 3,260,898	$ 3,664,434	$ 3,636,068	-0.8%
GENERAL REVENUE	7,349	35,000	35,000	0.0%
COMMONWEALTH OF VIRGINIA	8,260	10,000	10,000	0.0%
TRANSFER FROM GENERAL FUND	251	-	-	#DIV/0!
APPROPRIATION PRIOR YEAR RESERVES	-	588,311	769,001	30.7%
TOTAL REVENUES	$ 3,276,758	$ 4,297,745	$ 4,450,069	3.5%
EXPENDITURES				
RISK MANAGEMENT	$ 64,638	$ 76,500	$ 62,350	-18.5%
BILLING & COLLECTIONS	30,726	13,900	15,090	8.6%
ENVIRONMENTAL OFFICE	84,459	150,278	175,776	17.0%
STREET CLEANING	244,603	499,117	260,477	-47.8%
REFUSE COLLECTION & DISPOSAL	1,103,133	1,330,578	1,336,051	0.4%
RECYCLING OPERATIONS	233,425	132,089	341,854	158.8%
LITTER CONTROL	8,260	10,000	10,000	0.0%
ASW REGIONAL LANDFILL	716,472	1,340,599	1,499,790	11.9%
LANDFILL CLOSURE COSTS	239,244	58,712	88,464	0.0%
TRANSFERS TO OTHER FUNDS	658,199	685,972	660,217	-3.8%
TOTAL EXPENDITURES	$ 3,383,159	$ 4,297,745	$ 4,450,069	3.5%

	Personnel	Operations	Capital	Debt	Total
FY 2024	$ 1,870,183	$ 1,489,746	$ 1,090,140	$ -	$ 4,450,069
FY 2023	$ 1,508,372	$ 1,619,353	$ 1,170,020	$ -	4,297,745
Variance	$ 361,811	$ (129,607)	$ (79,880)	$ -	$ 152,324

NO RATE INCREASE FOR FY2024	FY2023 RATES	FY2024 RATES	
RESIDENTIAL REFUSE FEE	$ 24.01	$ 24.01	1 DAY/WEEK
LIGHT COMMERCIAL FEE	$ 54.51	$ 54.51	1 DAY/WEEK
HEAVY COMMERCIAL FEE -OUTSIDE CBD	$ 115.32	$ 115.32	1 DAY/WEEK
HEAVY COMMERCIAL FEE - INSIDE CBD	$ 146.52	$ 146.52	5 DAYS/WEEK
SPECIAL UNSCHEDULED PICKUP FEE	$ 120.75	$ 120.75	AS REQUESTED

ENVIRONMENTAL FUND

OPERATIONAL EXPENSES

$	498,114	LANDFILL OPERATIONS
$	41,000	DEPRECIATION-BUDGETED AT A PARTIAL AMOUNT-FULL AMOUNT $405,000
$	282,840	PAYMENT IN LIEU OF TAX TO GENERAL FUND FOR SUPPORT SERVICES
$	159,850	GAS & OIL, TIRES, VEHICLE MAINTENANCE
$	13,350	VEHICLE AND LIABLITY INSURANCES
$	15,000	MOWING/ CLEAN UP OF PRIVATE PROPERTY/HEALTH REGULATIONS/DEMOLITION
$	33,600	RECYCLING CHARGES
$	17,315	MATERIALS/SUPPLIES/OFFICE SUPPLIES/TELEPHONE
$	21,150	UNIFORMS, SAFETY EQUIPMENT, RADIOS, SMALL TOOLS, TRAINING
$	8,250	CONTRACT SERVICES WITH MIDDLE RIVER REGIONAL JAIL FOR INMATE LABOR
$	9,400	SOFTWARE ANNUAL LICENSE FEES
$	10,000	LITTER CONTROL GRANT
$	2,500	ELECTRIC UTILITY
$	377,377	INTER FUND REIMBURSEMENT
$	1,489,746	SUMMARY TOTAL FOR OPERATIONS

ENVIRONMENTAL FUND CAPITAL

$	42,460	RECYCLING REQUIPMENT
$	959,216	REGIONAL LANDFILL CELL DEVELOPMENT/EQUIPMENT
$	88,464	AUG/STN OLD LANDFILL CLOSURE
$	1,090,140	TOTAL ENVIRONMENTAL FUND CAPITAL

REGIONAL LANDFILL % SHARE OF COSTS

	STAUNTON	AUGUSTA	WAYNESBORO
FY2024	19.34%	56.50%	24.16%
FY2023	20.18%	56.06%	23.76%
FY2022	20.41%	57.73%	21.86%
FY2021	20.52%	57.88%	21.60%
FY2020	20.03%	56.75%	23.22%
FY2019	20.06%	56.67%	23.27%
FY2018	20.25%	54.87%	24.88%
FY2017	21.10%	54.93%	23.97%
FY2016	21.29%	54.64%	24.07%
FY2015	21.50%	53.35%	25.15%
FY2014	22.03%	53.14%	24.83%
FY2013	22.56%	51.30%	26.14%
FY2012	23.46%	52.14%	24.40%
FY2011	23.38%	51.82%	24.80%
FY2010	22.09%	51.17%	26.74%
FY2009	22.42%	50.95%	26.63%
FY2008	24.92%	50.52%	24.57%

FY 2024 CAPITAL EQUIPMENT

GENERAL FUND		FUNDED	UNFUNDED	ITEM(S)	N-NEW R-REPLACE
ASSESSOR	$	1,350		OFFICE EQUIPMENT AND FURNITURE	R
REGISTRAR	$	5,000		ELECTION EQUIPMENT - VOTING MACHONE	R
REGISTRAR	$	1,500		ELECTION EQUIPMENT - COMPUTER EQUIPMENT	R
INFORMATION TECHNOLOGY	$	60,000		SERVERS / NETWORK EQUIPMENT	R
INFORMATION TECHNOLOGY			35,750	VEHICLE REPLACEMENTS	R
SHERIFF			42,923	VEHICLE REPLACEMENTS	R
COMMONWEALTH ATTORNEY	$	5,000	-	TECHNOLOGY UPGRADE	R
POLICE DEPARTMENT			248,000	POLICE VEHICLES (4) ANNUAL REPLACEMENT OF FLEET VEHICLES	R
POLICE DEPARTMENT	$	10,000		SAW MAINTENANCE	R
POLICE DEPARTMENT	$	15,000		COMPUTER EQUIPMENT	R
E911	$	750		OFFICE EQUIPMENT AND FURNITURE	R
INSPECTIONS			28,000	VEHICLE REPLACEMENTS	R
TRAFFIC SIGNALS	$	20,000		SIGNAL BOX REPLACEMENT	R
GOLF	$	2,500		COMPUTER EQUIPMENT	R
HORTICULTURE			75,000	DUMP TRUCK	R
HORTICULTURE			68,000	BRUSH CHIPPER	R
HORTICULTURE			2,500	GRAPPLE BUCKET ATTACHMENT	R
HORTICULTURE			2,000	BRUSH RAKE ATTACHMENT	R
PARK MAINTENANCE			5,595	SNOW PLOW REPLACEMENT	R
PARK MAINTENANCE			28,000	VEN TRAC MOWER	R
PARK MAINTENANCE			50,000	TRACTOR	R
PARK MAINTENANCE			17,500	BOOM MOWER	R
PARK MAINTENANCE			6,500	UTILITY CART	N
PARK MAINTENANCE			4,700	MOWER DECK	R
PARK MAINTENANCE			8,950	CONTOUR MOWER	R
PARK MAINTENANCE			50,000	LEAF VAC	R
LIBRARY	$	5,000		FURNITURE REPLACEMENT	R
LIBRARY			27,700	PRIVACY PODS	N
	$	126,100	$ 701,118	GENERAL FUND TOTAL	

FY 2024 CAPITAL EQUIPMENT

		FUNDED	UNFUNDED	ITEM(S)	N-NEW R-REPLACE
WATER FUND					
WATER DISTRIBUTION	$	400,000		WATER LINE UPGRADE PROJECTS	R
WATER PRODUCTION		200,000		FRANKLIN HILL TANK PAINTING	R
WATER PRODUCTION		300,000		SHUTTERLEE MILL TANK PAINTING	R
WATER PRODUCTION		250,000		RICHMOND AVENUE PHASE I DESIGN	R
WATER PRODUCTION		2,350,000		STAUNTON CROSSING WATERLINES	R
WATER PRODUCTION		5,360,000		STAUNTON CROSSING WATER STORAGE TANK	N
	$	8,860,000		TOTAL WATER FUND	
SEWER FUND					
MIDDLE RIVER REGIONAL WASTEWATER PLANT	$	158,620		PLANT MACHINERY REPLACEMENTS:	
				Digester Blower Upgrade	R
				Influent TOC Meter	R
				Equipment Contingency	R
SEWER LINE	$	150,000		COMMERCE ROAD REPLACEMENT PHASE II DESIGN	R
SEWER LINE	$	2,100,000		STAUNTON CROSSING ONSITE SEWER	R
SEWER LINE	$	785,000		STAUNTON CROSSING WASTEWATER PUMP STATION	N
SEWER LINE	$	1,670,000		STAUNTON CROSSING WASTEWATER COLLECTION SYSTEM	N
	$	4,863,620		TOTAL SEWER FUND	
PARKING FUND					
PARKING LOTS	$	10,000		SPECIAL EQUIPMENT	N
	$	10,000		TOTAL PARKING FUND	
ENVIRONMENTAL FUND					
ASW REGIONAL LANDFILL		959,216		PHASE 5 CONSTRUCTION = $4,500,000	R
				PHASE 5 ENGINEERING = $220,000	R
				SITE IMPROVEMENTS = $281,000	R
CITY SHARE = 19.34%- FY2024				WETLAND STREAM MITIGATION = $10,000	R
		42,460		TARP COVER SYSTEMS = $70,000	R
				MINI EXCAVATOR = $150,000	R
AUG/STN LANDFILL		88,464		CLOSURE COSTS FOR OLD LANDFILL = 39.67%	R
	$	1,090,140		TOTAL ENVIRONMENTAL FUND	
STORMWATER FUND					
STORMWATER ENGINEERING		1,200		COMPUTER EQUIPMENT	R
STORMWATER	$	900,000		STREAM RESTORATION/NUTRIENT REMOVAL PROJECT BETWEEN GARLAND AND HICKORY	R
STORMWATER		1,200,000		GYPSY HILL STREAM RESTORATION	R
	$	2,101,200		TOTAL STORMWATER FUND	
TOTAL CITY CAPITAL OUTLAY	$	17,051,060			

UNFUNDED REQUESTS

WAGES AND BENEFITS

FIRE DEPARTMENT	$	(89,016)	11033210-51006	REQUESTED DEPUTY FIRE MARSHAL
FIRE DEPARTMENT	$	(89,016)	11033210-51006	REQUESTED EMERGENCY COORDINATOR
PUBLIC WORKS	$	(44,827)	11044120-51006	UPGRADE PART TIME POSITION TO FULL TIME
LIBRARY	$	(72,744)	11077510-51006	REQUESTED STAFFING ADDITION
PLANNING	$	(22,607)	11088110-51510	REQUESTED PART TIME POSITION
REGISTRAR	$	(40,335)	11011410-51006	UPGRADE PART TIME POSITION TO FULL TIME
CLERK OF COURT	$	(40,714)	11022160-51006	UPGRADE PART TIME POSITION TO FULL TIME
PUBLIC SAFETY	$	(133,431)	11011310-58389	HAZARDOUS DUTY VRS MULTIPLIER
GENERAL GOVERNMENT	$	(300,000)	11011310-58389	BUILT IN ATTRITION SAVINGS
	$	(832,690)	TOTAL UNFUNDED PERSONNEL REQUESTS	

OPERATIONS AND CAPITAL

INFORMATION TECHNOLOGY	$	(35,750)	11011510-58316	VEHICLE
SHERIFF	$	(42,923)	11022170-58316	VEHICLE
POLICE	$	(62,000)	11033110-58316	1 PATROL PC
POLICE	$	(62,000)	11033110-58316	1 PATROL PC
POLICE	$	(62,000)	11033110-58316	1 PATROL PC
POLICE	$	(62,000)	11033110-58316	1 PATROL PC
INSPECTIONS	$	(28,000)	11033410-58316	VEHICLE REPLACEMENT
HORTICULTURE	$	(75,000)	11077120-58316	F550 DUMP TRUCK
HORTICULTURE	$	(68,000)	11077120-58321	BRUSH CHIPPER
HORTICULTURE	$	(2,500)	11077120-58321	GRAPPLE BUCKET ATTACHMENT
HORTICULTURE	$	(2,000)	11077120-58321	BRUSH RAKE
PARK MAINTENANCE	$	(28,000)	11077210-58321	VEN TRAC MOWER
PARK MAINTENANCE	$	(17,500)	11077210-58321	BOOM MOWER
PARK MAINTENANCE	$	(50,000)	11077210-58321	TRACTOR
PARK MAINTENANCE	$	(4,700)	11077210-58321	MOWER DECK
PARK MAINTENANCE	$	(8,950)	11077210-58321	CONTOUR MOWER
PARK MAINTENANCE	$	(5,595)	11077210-58321	SNOW BLOWER
PARK MAINTENANCE	$	(6,500)	11077210-58321	UTILITY CART
PARK MAINTENANCE	$	(50,000)	11077210-58321	LEAF VAC
LIBRARY	$	(27,700)	11077510-58311	PRIVACY PODS AND FURNITURE
PLANNING	$	(100,000)	11088110-53010	COMPREHENSIVE PLAN
OUTSIDE AGENCIES	$	(17,384)	MULTIPLE	REDUCED TO CURRENT CONTRIBUTION LEVELS
DEBT SINKING FUND CONTRIBUTIONS	$	(570,374)	11099600-59312	REDUCE TRANSFER TO DEBT FUND
CIP RESERVE CONTRIBUTIONS	$	(1,286,050)	11099600-59339	ELIMINATE GENERAL FUND CONTRIUBTION TO CIP
	$	(2,674,926)	TOTAL UNFUNDED OPERATING REQUESTS	
	$	(3,507,616)	TOTAL ALL UNFUNDED REQUESTS	

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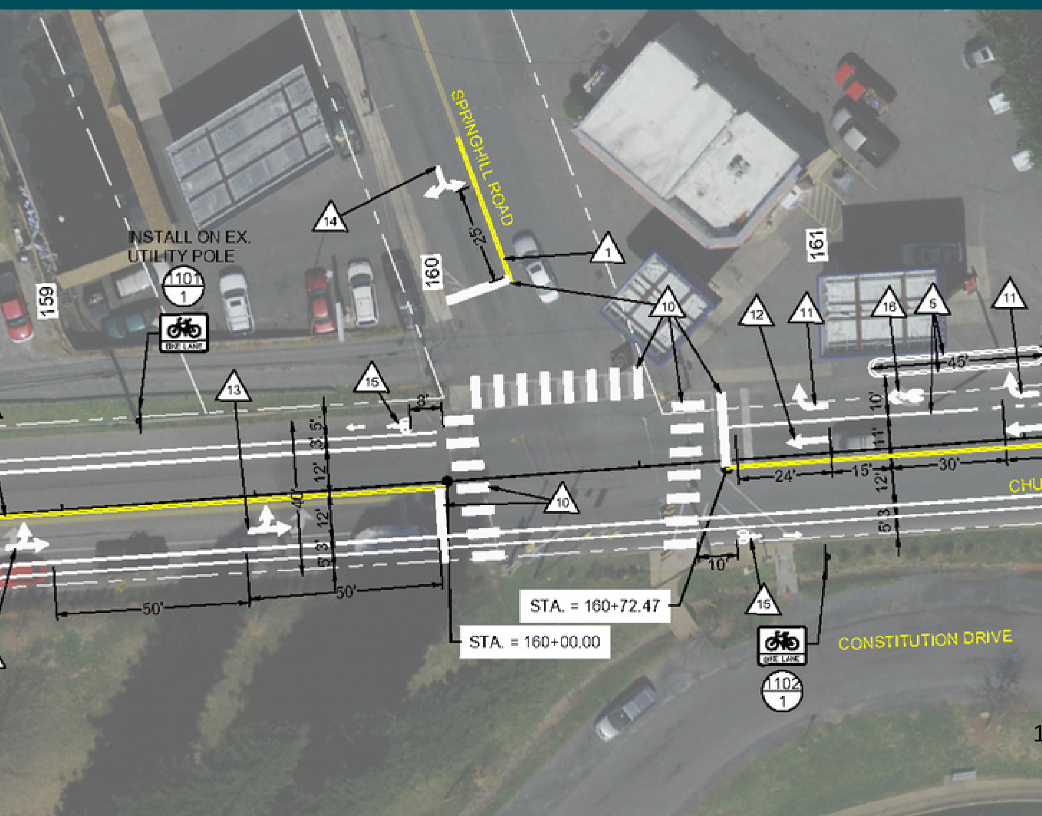
STAUNTON
VIRGINIA

CAPITAL IMPROVEMENT PLAN
FY2024 - FY2028

Proposed January 12, 2023
Revised March 23, 2023



CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN
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CITY OF STAUNTON, VIRGINIA
and
STAUNTON CITY SCHOOLS

CAPITAL IMPROVEMENT PLAN
FY 2024 - FY 2028

STAUNTON PLANNING COMMISSION ______________________

CHAIR ______________________

APPROVAL DATE ______________________

Attest: ______________________

CITY COUNCIL ______________________

MAYOR ______________________

APPROVAL DATE ______________________

Attest: ______________________

OVERVIEW

The City of Staunton's Capital Improvement Plan (CIP) is a comprehensive five-year plan that identifies the City's capital and infrastructure needs for all City operations to include the General Fund, Education Fund, and all proprietary funds that include the Water Fund, Sewer Fund, Environmental Fund, Parking Fund, and Stormwater Fund. The plan provides for the planning of the acquisition of new physical assets and/or the replacement/repair of existing capital assets. The CIP provides a plan and funding for the renovation of public buildings, school buildings, street repairs/additions, water and sewer lines, recreational facilities, community development projects that promote the economic growth and vitality of the City, and the construction of major new facilities. The adoption of the Capital Improvement Plan by City Council indicates Council's support and commitment for the projects and commitment towards the anticipated funding required to maintain facilities and provide new facilities for the community.

By definition, a capital project is primarily a project to construct/renovate major facilities such as school buildings, office buildings, park facilities, infrastructure needs -water, sewer and other utilities- roads, bridges, major equipment, etc. Capital projects have a useful life to the citizens of at least ten years and are projects that usually require multiple years to complete. These projects, once completed, provide for a quality of life in the City and benefit all citizens in the community.

CAPITAL IMPROVEMENT PLAN REVENUE SOURCES:

Cash transferred from the General Fund Budget from the Adopted Operating Budget

General Fund Unassigned Balance

General Obligation Bonds

State and Federal Grants/Cost Share Agreements

Fund Balance/Reserve Policy, Adopted May 26, 2011

Funds in excess of the Safety Net Reserve, the General Contingency amount, and carry forward appropriations unexpended at fiscal year end, shall be given first consideration for appropriation in the City's Capital Improvement Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget.

Any funds in the Education Fund in excess of the annual expenditures for any year ending June 30 shall be given first consideration for appropriation to the Education Fund Capital Improvement Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget or approved through the annual budget adoption procedures.

City Council Policy #5, Adopted October 12, 1989

Any budget savings in debt obligation/lease payments shall be transferred to the Capital Improvement Fund for future capital projects and equipment.

CAPITAL IMPROVEMENT PLAN BUDGET POLICY

The City will consider all capital improvements in accordance with the Adopted Capital Improvement Plan.

The City will develop a five-year plan for capital improvements and review and update the plan annually.

The City will determine the least costly and most flexible financing method for all projects requiring debt financing.

The City will coordinate the development of the capital improvement plan budget with the development of the operating budget.

The City will maintain all its assets at a level adequate to protect the City's capital investment in order to minimize future maintenance and replacement costs.

The City will schedule its major equipment acquisitions and/or replacement of major equipment as part of the capital investment plan process.

The City will identify projects and estimated costs and a potential funding source for each project as part of the capital investment plan process.

The City will identify capital projects that require annual budget funds to maintain the capital asset requiring personnel and operational costs, and any debt payments for bond financing.

FINANCIAL MANAGEMENT POLICY

City of Staunton, Virginia

Capital Improvement Plan Policy

Adopted: January 25, 2018

The Capital Improvement Plan—the CIP—is the City's five-year plan for projecting the capital needs of the City. It provides for maintenance and funding of present and future buildings, facilities, major equipment, and infrastructure for the City. The CIP also serves as a planning and programming guide for long-term financial planning, and a plan to promote (i) public and private development for the future community growth, and (ii) effective service delivery to citizens of the City.

The overall strategy of the CIP is to plan for land acquisition, construction and maintenance of public facilities necessary for the safe and efficient provision of public services in accordance with the policies and objectives adopted in the City's Comprehensive Plan. A critical element of a balanced CIP is the provision of funds to both preserve or enhance existing facilities and provide new assets to respond to changing service needs and community growth. The plan is reviewed and revised annually based on priorities, current circumstances, and economic opportunities.

The adoption of the CIP is not a formal financial commitment to any particular project. The CIP serves as a financial planning tool to provide estimated costs for projects, and a schedule for anticipated capital projects and capital financing. The CIP is a key element in planning and controlling the City's future debt service requirements. The CIP includes some projects where needs have been defined, but specific financial resources have not been identified to advance the project to a scheduled completion year.

THE LEGAL BASIS FOR THE CIP

The CIP is prepared pursuant to Virginia Code § 15.2-2239, which provides, in relevant part:

A local planning commission may, and at the direction of the governing body shall, prepare and revise annually a capital improvement program based on the comprehensive plan of the locality for a period not to exceed the ensuing five years. The commission shall submit the program annually to the governing body, or to the chief administrative officer or other official charged with preparation of the budget for the locality, at such time as it or he shall direct. The capital improvement program shall include the commission's recommendations, and estimates of cost of the facilities and life cycle costs, including any road improvement and any transportation improvement the locality chooses to include in its capital improvement plan and as provided for in the comprehensive plan, and the means of financing them, to be undertaken in the ensuing fiscal year and in a period not to exceed the next four years, as the basis of the capital budget for the locality. In the preparation of its capital budget recommendations, the commission shall consult with the chief administrative officer or other executive head of the government of the locality, the heads of departments and interested citizens and organizations and shall hold such public hearings as it deems necessary.

ANNUAL CAPITAL BUDGET

The Capital Budget appropriates funds for specific facilities, major equipment, infrastructure, and improvements approved in the CIP by City Council through the annual budget process or a budget amendment for all governmental and proprietary funds. The first year included in the CIP reflects the approved annual capital budget funding level. Financial resources for projects in subsequent years in the plan are included for planning purposes only for scheduling and financial planning.

The City funds a portion of the CIP with current revenues in the annual Operating Budget. The long-term goal is to dedicate a minimum of 2.5% of the total current General Fund revenues less General Fund Transfers to Other Funds to finance General Fund capital projects. Other available financial resources include Undesignated Fund Balance, General Obligation Bonds, state and federal grants, and private development contributions, which are appropriated through a budget amendment upon approval of a project.

Proprietary Fund revenues are used to finance Proprietary Fund capital improvement projects. General Fund transfers may be used to finance Proprietary Fund capital projects.

The General Fund Capital Budget is appropriated in the City's multi-year CIP Fund. A financial analysis of the fund shall be conducted quarterly to analyze the status of the funding sources, and to review the project-to-date expenditures. Any project balances shall be re-programmed for other capital projects through a budget amendment process.

THE CIP REVIEW TEAM

A CIP Review Team (CIP Team) is responsible for reviewing capital project requests and providing recommendations annually to the City Manager and Planning Commission. This team is comprised of staff from the Office of the City Manager, the Department of Finance, the Department of Community Development, the Department of Public Works, the Department of Information Technology, the Police Department, the Fire-Rescue Department, the Parks and Recreation Department, and School Board staff from the office of the Director of Operations and the Technology Department. The Chief Financial Officer is responsible for the coordination of the CIP process, including the annual review, presentation to the Planning Commission, and the final adoption of the CIP by City Council.

THE CIP PROCESS

The overall goal of the CIP process is to develop CIP recommendations that:

1. preserve the City's past by investing in the upgrade of assets and infrastructure;

2. protect the present with improvements to City facilities, based on an analysis of costs of repair versus costs of replacement;

3. plan for future facilities and infrastructure that considers the annual cost for new service demands as a result of community growth or facilities and services that provide new or improved quality of life for all citizens; and

4. allow for flexibility to take advantage of economic opportunities that provide for public or private capital investment.

The CIP Team meets in October each year to update existing projects, remove projects, and add new projects. Capital projects are forwarded to the CIP Team by departments responsible for their implementation. In proposing a five-year capital plan, the CIP Team considers the feasibility of all proposed capital projects by evaluating their necessity, priority, location, cost, method of financing, availability of federal and state aid, and the necessary investment in the City's infrastructure. The CIP results from an annual review and a systematic process that advances subsequent years' items each fiscal year.

In December, the CIP is presented to the Planning Commission for review and discussion. A public hearing is held at a subsequent Planning Commission meeting in January to receive public comment. After the public hearing, the Planning Commission makes a recommendation concerning the CIP to City Council.

In January, the CIP, with the Planning Commission's recommendation, is presented to City Council, for additional review and discussion, and eventual consideration by Council.

CRITERIA FOR EVALUATING CAPITAL PROJECTS

The CIP Team uses the evaluation criteria stated below as a guide and assessment tool to determine the immediate, near-term, or long-term timing for scheduling capital projects:

1. The CIP shall execute the goals and objectives of the Comprehensive Plan adopted by City Council.

2. The development of the CIP shall be guided by the principles of lifecycle planning to ensure that long-term maintenance, renewal and replacement requirements are adequately addressed to protect the City's investment and maximize the useful life of facilities.

3. The CIP shall include major equipment and facilities, defined as, all fixed installations constructed and/or maintained with public funds, including buildings and structures, utilities and related improvements that have a useful life greater than 10 years.

4. The CIP shall include the fiscal impact of each project to include the total cost of the project and the annual maintenance and operating costs.

5. The CIP shall support the City's efforts to promote economic vitality and a high quality of life.

6. The CIP shall support the City's efforts to encourage the development of affordable and effective multi-use public facilities, as feasible.

7. The CIP shall be developed to provide facilities that are cost-effective, consistent with appropriate best practice standards, community standards, feasibility, and expectations of useful life.

8. The City shall endeavor to execute the projects as approved and scheduled in the CIP. Value engineering principles shall continue to be applied to appropriate capital projects. Changes in project scope, cost and scheduling shall be subject to close scrutiny.

CRITERIA FOR SCHEDULING CAPITAL PROJECTS

The following criteria shall be considered for purposes of scheduling projects in the CIP:

1. Project Urgency
   a. Is the project required due to state or federal mandates?
   b. Will the project improve unsatisfactory environmental, health and safety conditions?
   c. What are the implications if the project is not built?
   d. Does the project accommodate increases in demand for service?

2. Project Readiness
   a. Are project-related research and planning completed?
   b. Are the appropriate departments prepared to execute the project?

3. Project Phasing
   a. Can the project be phased over multiple fiscal years?
   b. Are funds readily available to finance the project?
   c. Does the project have a net impact on the operating budget?
   d. Does the project preserve previous capital investments or restore a capital facility to adequate operating condition?

4. Planning Questions
   a. Is the project consistent with the Comprehensive Plan?
   b. Can projects of similar use or purpose be co-located at one location?
   c. Does the project increase the efficiency of the service delivery?
   d. What are the number and types of citizens likely to benefit from the project?

CAPITAL IMPROVEMENT PLAN SCHEDULE

October 6, 2022 @ 10:00 AM	CIP Committee meeting, Planning Conference Room
October - December 7, 2022	Staff review and development of the proposed Capital Improvement Plan. All existing projects to be analyzed, estimated costs updated, and new proposed projects prioritized based on City needs or anticipated changes in the City's needs based on population changes, economic changes, infrastructure projects, etc.
November 1, 2022 @ 10:00 AM	CIP Committee meeting, Planning Conference Room
December 5 @ 8:30 AM	CIP Committee meeting, Enterprise Funds only
December 15, 2022	Presentation and introduction of the DRAFT Capital Improvement Plan to the City Planning Commission.
January 9, 2023	Presentation and discussion of the DRAFT School Capital Improvement Plan-School Board work session.
January 12, 2023	Presentation of the DRAFT Capital Improvement Plan to City Council and discussion with Council of any project, funding proposal, priority of any project, changes to the plan.
January 19, 2023	Public hearing and consideration and adoption of the CIP by the Planning Commission.
February 9, 2023	Discussion and continued review with City Council of any project, funding proposal, priority of any project, changes to the plan.
February 13, 2023	Adoption of the School Capital Improvement Plan by the School Board.
April 27, 2023	Adoption of the Capital Improvement Plan by City Council.

CIP COMMITTEE

Jessie Moyers	Chief Financial Officer
Brad Wegner	School Budget Manager
Lyle Hartt	City Engineer
Jeff Johnston	Director of Public Works
Chris Tuttle	Director of Parks & Recreation
Rodney Rhodes	Senior Planner
Jim Williams	Police Chief
Scott Garber	Fire & Rescue Chief
Kurt Plowman	Chief Technology Officer
William Vaughn	Director of Community Development
Leslie Beauregard	City Manager
Earl McCray	Staunton City Schools-Director of Operations
Tom Lundquist	Staunton City Schools-Director of Technology

Chapter 1 – Goals and Objectives

GOALS AND OBJECTIVES

Goals are overarching statements describing the direction that a community wants to go. Goals are general, reflect values of the community, and are visionary to lead to a desired future. Objectives are statements describing how those goals should be reached. Objectives should be measurable and achievable.

Open Space/Environment

Goal: Practice good stewardship of the environmental resources within and surrounding the City by protecting environmentally sensitive areas, preserving open space and natural habitat (including dark skies), minimizing pollution of all kinds, and encouraging sustainability and conservation practices.

Objectives:

- Promote only appropriate uses for open space, floodplains, environmentally sensitive areas, and agricultural-forestal districts.
- Support efforts to preserve Betsy Bell and Mary Gray Mountains by enhancing the use of public areas and exploring the possibility of conservation easements.
- Support development of greenways in and those that connect to the City.
- Encourage the implementation of Mitigation Strategies for the City included in the Central Shenandoah Valley Hazard Mitigation Plan.
- Take a watershed approach to protect water resources, through efforts such as reducing pollution and litter, encouraging stream buffers and restoration of riparian areas, increasing tree canopy, preserving open space, and educating the public.
- Continue implementation of stormwater best management practices.
- Promote energy conservation practices and the potential use of alternative energy sources.

Community Character

Goal: Preserve and capitalize on the rich historical and architectural character of the City by enhancing its physical attractiveness and implementing architecturally appropriate design standards.

Objectives:

- Enhance the physical attractiveness of the City through signage, landscaping and tree plantings, controlling litter, and reducing light pollution through "Dark Sky" techniques such as top and side shields on outdoor lighting.
- Educate citizens, especially property owners, on landscaping, beautification of neighborhoods, proper stormwater management, and the importance of maintaining long-term historic standards.
- Continue support for and cooperative efforts with the Historic Staunton Foundation.
- Support the City's continued compliance with the historic preservation and the historic district overlay ordinances.
- Explore areas in the City for potential designation as historic districts and continue to identify properties of historical or architectural significance, especially pre- and post- WWII neighborhoods.
- Support preservation efforts of Staunton's historic African American communities and identify properties of historical or architectural significance.
- Encourage commercial and retail structures that adjoin residential neighborhoods to utilize consistent or complimentary facades and site features to the surrounding neighborhoods when they are developed, redeveloped, or renovated.

Goal: Minimize degradation of scenic and natural resources.

Objectives:

- Use community friendly lighting policies to minimize light pollution and foster comfortable and safe nighttime environments; use smart outdoor lighting in public installations and educate citizens on appropriate lighting choices.

Planning

Goal: Encourage appropriate new development that is well-planned, compatible, incorporates mixed uses when appropriate, and contributes to the resource base of the City.

Objectives:

- Coordinate planning on corridors to promote quality of life and architectural character.
- Educate the public, development community, local officials and staff on the advantages of smart/good development.
- Encourage “living where you work” through at-home businesses in residential areas and small business owners living in commercial and transitional mixed use zones, especially downtown buildings where businesses are at street level and upper floors are residences.
- Continue funding to complete the adopted Streetscape Plan in the Downtown Business District. Expand the Streetscape planning to include entry corridors immediately adjacent to and leading into the Downtown historic districts.
- Review zoning for the Downtown Business District and the adjoining historic districts for compatibility with the architectural character of the area.
- Review building height allowable under current zoning.
- Document the existing and historical architectural character of the Central Avenue area, adjoining historic districts, and neighborhoods.
- Revise zoning as needed to ensure new construction will relate to and be compatible with the historic architectural building and landscape character, including size, scale, and pattern of development.
- Review and update historic overlay zoning for the historic districts to ensure compatibility with the intent of the adopted design guidelines.
- Review and update Certificate of Appropriateness (COA) procedures and process. Consider consent agenda for minor changes and proposed changes clearly documented and following the adopted guidelines.

Goal: Encourage a demographically diverse and growing population.

Objectives:

- Recruit a mix of young professionals, families, and recent retirees to Staunton.
- Develop incentives for young adults to return to the City after completing college or after starting a family.
- Capitalize on the financial resources and life experiences that new retirees bring to the City.
- Ensure adequate facilities and programs are available to support the City's older citizens and empower them to remain active in the community.

Goal: Actively encourage public and stakeholder participation and input for land use and development decisions.

Objectives:

- Encourage civic, service, and faith-based organizations, as well as neighborhood and community associations and the development community to play key roles in neighborhood revitalization through their participation in neighborhood “visioning” exercises.

Neighborhoods and Housing

Goal: Create walkable neighborhoods with the emphasis on pedestrian access and safety.

Objectives:

- Make rehabilitation and development of a quality pedestrian network including a maintenance and enhancement program for existing sidewalks a key priority for capital project funding and implementation.
- Require appropriately landscaped and sized sidewalks within all new developments and major redevelopments. Retrofit existing neighborhoods with appropriately landscaped and sized sidewalks as funding becomes available.
- Maximize the safety of students utilizing the school “walk zones” and by enabling and encouraging walking to school through such programs as “Safe Routes to School”.

- Complete the pedestrian corridor on Churchville Avenue to connect downtown to Gypsy Hill Park.
- Pursue safety efforts to ensure that neighborhood streets along the pedestrian network are as safe as possible from high speed traffic and crime.
- Integrate new developments into surrounding neighborhoods by connecting with existing roads and discouraging cul-de-sacs and isolating neighborhoods.

Goal: Ensure that Staunton's housing stock is an adequate mix to support the citizenry and the City's tax base.

Objectives:

- Develop a city-wide housing plan to address housing issues such as affordable housing, blighted areas, historic rehabilitation, housing for seniors and the elderly, and housing too concentrated based on income levels.
- Encourage building projects that infill existing neighborhoods.
- Encourage residential development of upper floors of commercial buildings in downtown.
- Promote mixed use development of housing, shops, businesses, and parks.

Rehabilitation and Re-use

Goal: Promote rehabilitation and conservation throughout the City by reuse of existing infrastructure and buildings, revitalization of blighted and vacant properties, and redevelopment in older, high density areas with existing utilities and infrastructure.

Objectives:

- Provide tools and incentives for private rehabilitation of older structures throughout the City such as grants, low-interest loans, revolving loan funds, tax abatement, and technical assistance.
- Emphasize proactive property and structural maintenance and environmental hazard abatement through public education and volunteer support through community and faith-based organizations.
- Review the Rehab Abatement Program to see if there are any helpful revisions that could benefit homeowners.

- Continue applying for funding from state, federal, private, and non-profit programs for neighborhood improvements.
- Revitalize blighted and vacant properties by creating an inventory to evaluate if zoning changes are needed, create a partnership with public safety officials to address crime, require absent landlords to maintain deteriorating properties, and encourage the City Treasurer to auction tax delinquent and abandoned properties.
- Improve flexibility in older neighborhoods and redevelopment areas by examining lot size, set back, and parking requirements.
- Encourage continued redevelopment of commercial brownfield areas.
- Encourage compatible, in-fill development on vacant lots.

Transportation and Parking

Goal: Provide balanced design that includes use of a variety of transportation options including pedestrian, bicycle, vehicle, and public transportation within the City.

Objectives:

- Develop designs that scale roads and intersections compatible to neighborhoods.
- Evaluate the design of any new transportation project for sidewalks, safety, pedestrian and bicycle access, and the impact on existing neighborhoods.
- Develop safe, designated street crossings and ingress/egress points for pedestrians in high-density neighborhoods that adjoin primary destinations such as downtown, parks, and schools to encourage walking.
- Consider options such as traffic calming devices and traffic routing patterns to disperse traffic away from older, established neighborhoods.
- Continue to make Staunton more bike-friendly with a variety of bike infrastructure on streets as they are built, widened, or resurfaced. Link greenways and bike trails.
- Pursue safe pedestrian networks in and between all neighborhoods.

- Continue participation in a regional transit system that offers transportation options to those who cannot, or choose not, to operate motor vehicles. Expand services of the existing system when possible to provide a broader service area within the City.

Goal: Increase the emphasis on use and design for the City's current and future parking facilities.

Objectives:

- Implement resourceful parking strategies that promote calculating parking ratios based upon average use instead of capacity use. Examine ways to maximize utilization of downtown parking lots and garages.
- Maintain incentives for retrofitting hard surface commercial parking areas to landscaped areas.
- Create a safe, user-friendly, landscaped pedestrian network of walkways and crossings between public parking and commercial areas.
- Where appropriate, move parking from the front of public and commercial buildings to the side or rear.

Public Service and Government

Goal: Ensure quality and effective public services that meet the needs of citizens and the business community that is balanced with the City's economic base and resources.

Objectives:

Recreation

- Provide appropriate facilities and programs to adequately meet the recreational needs of the community.
- Continue to support and provide facilities for active and passive recreation activities that provide opportunities for social interaction.
- Work with the local YMCA and similar organizations to provide joint programs and to supplement resources.
- Continue to support the network of parks; small and large.

Public Safety

- Closely monitor personnel and equipment needs of the public safety departments (police, fire, and rescue) to ensure that an optimum level of public safety and protection is maintained for Staunton's citizens, homes, properties, and businesses.
- Continue to promote public safety education and prevention programs for police, fire, and rescue services in schools, neighborhoods, and other settings.
- Develop a volunteer "Crime Watch" or “Neighborhood Watch” program for neighborhoods, parks, public areas, and along the pedestrian network leading to and from destinations.
- Develop a "Fire Watch" program for any areas of the city that border forested and grass lands and have high potential for wildfires.
- Continue support for "closest to call" joint response agreement with Augusta County Fire Department.
- Ensure that the City is prepared in the event of a natural disaster or man- made disaster here or in neighboring regions where it could significantly affect the City or its residents.

Schools

- Support efforts to maintain a quality school system.
- Encourage the continued renovation and upgrade of existing, neighborhood- based schools.
- Encourage more utilization of schools, school grounds, and playgrounds as neighborhood focal points and gathering centers for after hours and community activities when schools are not in session.
- Continue to capitalize on the excellent schools, colleges, and universities in the region to assist with the implementation of planning objectives. Utilize student interns and classes to conduct research; and seek input from professors and students.

Library

- Continue to support regional cooperation between area libraries.
- Support continued maintenance/enhancement of the Library facility and encourage family-friendly programs and services.

Social Services

- Ensure that Staunton maintains its responsibility for the number of social service clients proportionate to its capabilities.

Utilities and Infrastructure

- Encourage extension of water and sewer utilities only where it is planned, and discourage extension of water and sewer utilities into areas where they might promote the development of identified environmentally critical areas.
- Encourage the undergrounding of utilities whenever possible in private and public development, redevelopment and relocation.
- Continue to fund and seek funding for critical stormwater control facilities and flood mitigation activities.
- Encourage the use of smart outdoor lighting when new lighting is installed and transition existing street lighting to smart lighting; follow guidelines of International Dark Sky Association (IDA) and Smart Outdoor Lighting Association (SOLA).
- Continue to require sidewalks and curb and guttering for all new developments and major renovations, but allow for flexibility in design, that maintains the edge of the street and allows for controlled stormwater management.
- Encourage green and sustainable initiatives and integrate emerging technologies that promote use of efficient and renewable energy.

Goal: Ensure that the regulatory and approval processes are clear and facilitate the type of development the City desires.

Objectives:

- Work with stakeholders (including developers, contractors, investors, real estate agents, architects, land surveyors, and bankers) to evaluate the regulatory and approval processes.
- Develop zoning regulations and design goals in a graphic / pictorial format.

Economic Development

Goal: Continue development of a vibrant, active downtown with enhanced business and residential opportunities.

Objectives:

- Continue to support the Staunton Downtown Development Association and its economic development and revitalization efforts.
- Support organizations that expand arts and cultural opportunities for Staunton's residents and visitors.
- Promote outdoor activities in the downtown area such as dining, sales by downtown businesses, festivals, and community gatherings that encourage pedestrian activity and social interaction.
- Encourage the opening of "basic service" businesses including a grocery store, laundry, and pharmacy in downtown.
- Continue to educate businesses on the benefits within enterprise zones.
- Support opportunities to attract visitors downtown who have stopped at Staunton Crossing or Frontier Center.

Goal: Aggressively pursue an economic development program that strengthens and broadens the City's economic base, with an emphasis on living wage opportunities.

Objectives:

- Support the goals of the City's Economic Development Plan, including: short- term priorities such as destination retail, tourism, white collar service businesses, and manufacturing in the industrial parks; long-term priorities such as workforce skill development, development of higher paying jobs, and small business development.

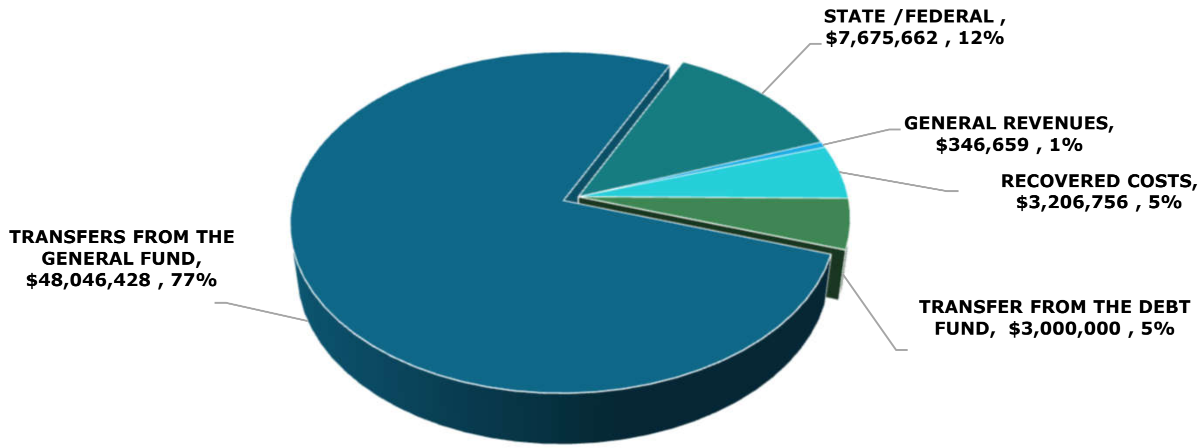
- Promote and fill the Green Hills Industry and Technology Center and the Staunton Crossing.
- Work cooperatively with Augusta County and Waynesboro to achieve joint economic development and tourism goals.
- Continue to support the Central Shenandoah Valley's Comprehensive Economic Development Strategies.
- Actively participate in the Shenandoah Valley Partnership, the Shenandoah Valley Technology Council, the Shenandoah Valley Workforce Development Board, the Central Shenandoah Planning District Commission, and similar organizations that promote the economic health and well-being of Central Shenandoah Valley residents and businesses.
- Support an agricultural processing plant in the area to give farmers a way to market and process farm products locally.
- Encourage medical and educational uses in the downtown area.
- Maintain support for a business incubator located in Staunton.

CITY OF STAUNTON, VIRGINIA
and
STAUNTON CITY SCHOOLS
CAPITAL IMPROVEMENT PLAN

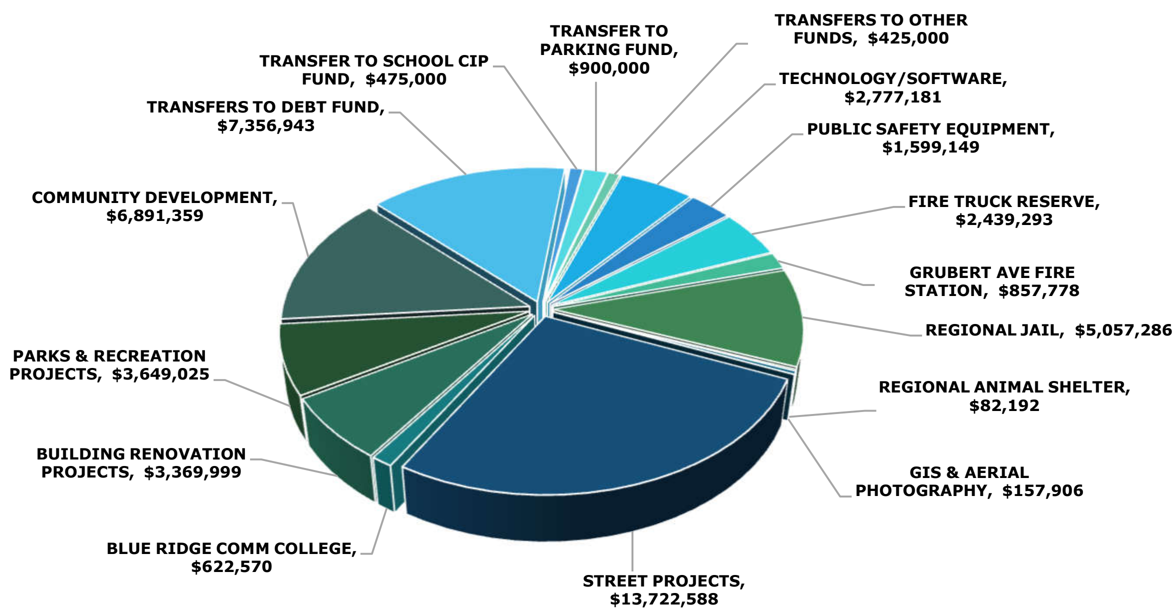
TOTAL CIP PLAN		FY2024	FY2025	FY2026	FY2027	FY2028	PROJECTS NOT SCHEDULED/NOT FUNDED
GENERAL FUND	$ 66,585,483	$ 4,386,050	$ 2,371,050	$ 3,559,121	$ 4,021,632	$ 1,486,050	$ 50,761,580
WATER FUND	$ 25,560,000	$ 8,860,000	$ 2,900,000	$ 450,000	$ 1,050,000	$ 12,300,000	$ -
SEWER FUND	$ 8,805,000	$ 4,705,000	$ 1,100,000	$ 300,000	$ 1,200,000	$ 1,500,000	$ -
STORMWATER FUND	$ 3,600,000	$ 1,200,000	$ 1,400,000	$ 1,000,000	$ -	$ -	$ -
PARKING FUND	$ 2,100,000	$ 150,000	$ 150,000	$ 600,000	$ 600,000	$ 600,000	$ -
STAUNTON CITY SCHOOLS	$ 10,478,576	$ 425,000	$ 8,778,576	$ 425,000	$ 425,000	$ 425,000	$ -
TOTAL CIP PLAN	$ 117,129,059	$ 19,726,050	$ 16,699,626	$ 6,334,121	$ 7,296,632	$ 16,311,050	$ 50,761,580

5 YEAR PLAN= $ 66,367,479

CITY OF STAUNTON GENERAL FUND CIP ACTUAL REVENUES
FY2004 - FY2023
$62,275,505



CITY OF STAUNTON GENERAL FUND CIP ACTUAL EXPENDITURES
FY2004 - FY2023
$50,383,269



CITY OF STAUNTON

GENERAL FUND CIP REVENUES - FINANCIAL UPDATE (November 30, 2022)

FY 2004 - FY2023

		BUDGET		REVENUES TO DATE		BALANCE
CIP GENERAL REVENUE						
INTEREST INCOME	$	5,314	$	341,026	$	(335,712)
MISCELLANEOUS REVENUE		4,950		5,633		(683)
RECOVERED COSTS-OPERATIONS		397,148		506,160		(109,012)
APPROPRIATION OF PRIOR YEAR FUND BALANCE		2,268,470		-		2,268,470
TRANSFER FROM DEBT SERVICE FUND		3,000,000		3,000,000		-
TRANSFER FROM THE GENERAL FUND		48,046,428		48,046,428		-
TOTAL GENERAL GOVERNMENT REVENUES	$	53,722,310	$	51,899,247	$	1,823,063
CIP CAPITAL GRANTS AND CONTRIBUTIONS						
RECOVERED COSTS- HEALTH DEPARTMENT BUILDING	$	24,530	$	17,840	$	6,690
MISC STATE-AID VDEP		85,000		-		85,000
MISCELLANEOUS FEDERAL AID		2,107,500		-		2,107,500
TOTAL CIP CAPITAL GRANTS	$	2,217,030	$	17,840	$	2,199,190
PUBLIC WORKS- CAPITAL/NON-CAPITAL GRANTS						
COMMONWEALTH OF VIRGINIA-TRANSPORTATION	$	2,741,946	$	2,682,756	$	59,190
VABF GRANT	$	431,200	$	646,800	$	(215,600)
RECOVERED COSTS-MONTGOMERY AVENUE		11,333		11,333		0
RECOVERED COSTS- SEARS HILL BRIDGE		150,168		150,168		0
COMM OF VA- PRIMARY EXTENSION PAVING		1,549,484		1,549,484		0
COMMONWEALTH OF VIRGINIA- MISCELLANEOUS AID		102,273		97,299		4,974
RECOVERED COSTS- COCHRAN PARKWAY		1,883,747		1,860,887		22,860
FEDERAL GOV'T- MISCELLANEOUS		105,931		105,931		(0)
FEDERAL - SAFE ROUTES TO SCHOOL GRANTS		1,100,664		857,741		242,923
STATE/ FEDERAL GOV'T -CENTRAL AVENUE		1,458,912		1,601,655		(142,743)
TOTAL PUBLIC WORKS CAPITAL/NON-CAPITAL GRANTS	$	9,535,658	$	9,564,054	$	(28,396)
PARKS & RECREATION NON-CAPITAL GRANTS						
STATE AID-VDOT FUNDS	$	25,000	$	24,219	$	781
STATE AID-MISCELLANEOUS SLAF LAKE TAMS		210,978		210,978		0
TOTAL PARKS & RECREATION GRANTS	$	235,978	$	235,197	$	781
COMMUNITY DEVELOPMENT CAPITAL GRANTS						
COMM OF VA FRONTIER CENTER	$	100,000	$	100,000	$	-
COMM OF VA- RR SMITH CENTER FUNDS		459,167		459,167		-
TOTAL COMMUNITY DEVELOPMENT GRANTS	$	559,167	$	559,167	$	-
TOTAL CIP FUND REVENUES	**$**	**66,270,143**	**$**	**62,275,505**	**$**	**3,994,638**
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TRANSFERS FROM THE GENERAL FUND		
FISCAL YEAR 2004	$	545,747
FISCAL YEAR 2005	$	1,387,431
FISCAL YEAR 2006	$	2,935,405
FISCAL YEAR 2007	$	3,047,527
FISCAL YEAR 2008	$	841,518
FISCAL YEAR 2009	$	3,033,591
FISCAL YEAR 2010	$	2,736,358
FISCAL YEAR 2011	$	3,513,820
FISCAL YEAR 2012	$	2,210,000
FISCAL YEAR 2013	$	2,452,004
FISCAL YEAR 2014	$	3,052,170
FISCAL YEAR 2015	$	2,557,305
FISCAL YEAR 2016	$	1,873,392
FISCAL YEAR 2017	$	1,641,050
FISCAL YEAR 2018	$	791,050
FISCAL YEAR 2019	$	3,391,050
FISCAL YEAR 2020	$	1,785,643
FISCAL YEAR 2021	$	2,515,000
FISCAL YEAR 2022	$	7,257,050
TOTAL TRANSFERS FROM THE GENERAL FUND	$	48,046,428

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- November 30, 2022
FY 2004 - FY2023

		BUDGET		EXPENDITURES		BALANCE
GENERAL GOVERNMENT ADMINISTRATION						
FINANCIAL SOFTWARE	$	1,332,482	$	1,326,113	$	6,369
INFORMATION TECHNOLOGY EQUIPMENT		265,210		262,477		2,733
FIBER LOOP PROJECT		1,188,591		1,188,591		-
TOTAL GENERAL GOVERNMENT ADMINISTRATION	$	2,786,283	$	2,777,181	$	9,102
PUBLIC SAFETY EQUIPMENT/PROJECTS						
E911 TELEPHONE EQUIPMENT	$	4,042,725	$	179,431	$	3,863,294
E911 CALL HANDLING EQUIPMENT		262,262		97,299		164,963
E911 RECORDING EQUIPMENT		150,011		150,011		-
TELEPHONE REPLACEMENT		1,000,000		359,994		640,006
FIRE STATION -GRUBERT AVENUE		857,778		857,778		-
FIRE TRUCK RESERVE		2,004,384		2,439,293		(434,909)
SELF CONTAINED BREATHING APPARATUS		30,000		-		30,000
CARDIAC MONITORS		10,000		-		10,000
RADIO NARROWBAND PROJECT		559,441		565,968		(6,527)
REGIONAL JAIL RESERVE		6,076,286		5,057,286		1,019,000
REGIONAL ANIMAL SHELTER		125,000		82,192		42,808
AUTO EQUIPMENT FOR POLICE		331,000		246,446		84,555
TOTAL PUBLIC SAFETY PROJECTS	$	15,448,887	$	10,035,697	$	5,413,190
ENGINEERING PROJECTS						
ENGINEERING AERIAL PHOTOGRAPHY	$	141,440	$	141,440	$	-
GIS SYSTEM		16,466		16,466		-
TOTAL ENGINEERING PROJECTS	$	157,906	$	157,906	$	-
STREET PROJECTS						
STREET IMPROVEMENT PROJECTS	$	1,869,559	$	1,634,010	$	235,549
URBAN STREET CONSTRUCTION 2% MATCH RESERVE ACCOUNT		457,185		1,057		456,128
URBAN STREET CONSTR 2% MATCH-CHURCHVILLE AVE		479,293		464,338		14,955
KALORAMA ST PROJECT		109,193		109,193		-
BOWLING STREET BRIDGE		335,592		335,592		-
HAILE STREET BRIDGE		322,955		322,955		-
MONTGOMERY AVENUE ROAD EXTENSION PROJECT		813,729		813,729		-
SEARS HILL BRIDGE COMMUNITY FOUNDATION ACCOUNT		170,875		170,875		-
SAFE ROUTES TO SCHOOL - SHELBURNE/ WARE SCHOOL		100,361		100,361		-
SAFE ROUTES TO SCHOOL- MCSWAIN SCHOOL		353,440		353,440		-
CENTRAL AVENUE STREETSCAPE-FEDERAL PROJECT		2,647,015		2,364,054		282,961
CENTRAL AVENUE STREETSCAPE-CHESAPEAKE BAY GRANT		75,000		75,000		-
NEW SIDEWALKS		800,000		-		800,000
STATE ROUTE 1426 VDOT REVENUE SHARING PROJECT		1,789,303		1,789,303		-
BESSIE WELLER SAFE ROUTE TO SCHOOL GRANT		659,838		495,851		163,987
RICHMOND RD/COCHRAN PARKWAY		2,860,887		2,860,887		-
BRICK SIDEWALK PROJECTS		185,167		85,162		100,005
VDOT PRIMARY EXTENSION PAVING		1,549,475		1,549,475		-

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- November 30, 2022
FY 2004 - FY2023

	BUDGET	EXPENDITURES	BALANCE
MARTIN LUTHER KING JR MEMORIAL SIGN	40,940	40,940	-
PUBLIC WORKS EQUIPMENT RESERVE	400,000	156,366	243,634
RT 11 / COMMERCE ROAD INTERSECTION	50,000	-	50,000
ADAPTIVE TRAFFIC CONTROL	300,000	-	300,000
BEVERLY ST/N COALTER PEDESTRIAN CROSSING	200,000	-	200,000
ADA SIDEWALKS FOR VDOT PAVING PROJECTS	379,066	-	379,066
TOTAL STREET PROJECTS	$ 16,948,873	$ 13,722,589	$ 3,226,284
EDUCATION			
EDUCATION UNDESIGNATED	$ 258,962	$ -	$ 258,962
BLUE RIDGE COMMUNITY COLLEGE	591,786	622,570	(30,784)
STAUNTON HIGH SCHOOL PROJECT	400,000	-	400,000
SCHOOL CONSTRUCTION	2,500,000	-	2,500,000
TOTAL EDUCATION	$ 3,750,748	$ 622,570	$ 3,128,178
BUILDING MAINTENANCE PROJECTS			
CITY HALL ROOF REPLACEMENT	$ 165,306	$ 85,306	$ 80,000
ART CENTER WALL REPAIR	310,481	196,481	114,001
CITY HALL FLOOR REPAIR	66,140	36,140	30,000
ENERGY SAVINGS PROJECT	1,480,181	1,480,181	-
MHP MOLD REMEDIATION	69,200	69,199	1
BUILDING MECHANICAL SYSTEMS	676,981	242,361	434,620
HEALTH DEPARTMENT BUILDING RENOVATIONS	169,841	169,840	1
BOOKER T BUILDING	266,818	262,603	4,215
LIBRARY FACILITY STUDY	40,000	40,000	-
FIRE STATION ROOF REPLACEMENT	845,000	207,715	637,285
PUBLIC SAFETY BUILDING/SCHOOL STORAGE BUILDING	40,000	39,339	661
COCHRAN JUDICIAL CENTER	606,682	256,682	350,000
PUBLIC WORKS BUILDING MAINTENANCE RESERVE	600,000	284,152	315,848
AUTO EQUIPMENT BUILDING MAINTENANCE	175,000	-	175,000
TOTAL PUBLIC WORKS BUILDING PROJECTS	$ 5,511,630	$ 3,369,999	$ 2,141,631
PARKS, RECREATION, CULTURAL			
FOOTBALL STADIUM IMPROVEMENTS	$ 60,578	$ 60,578	$ -
MHP SOCCER FIELDS	166,272	165,878	394
SKATEBOARD PARK	84,275	84,275	-
BOOKER T PLAYGROUND EQUIPMENT	20,209	20,209	-
GHP PLAYGROUND EQUIPMENT	93,402	93,402	-
MHP POOL BATHHOUSE REPAIRS	37,763	37,763	-
GHP QUARTERBACK CLUB RESTROOMS	70,000	70,000	-
MHP PLAYGROUND EQUIPMENT	90,000	90,000	-
GOLF COURSE IRRIGATION PROJECT	635,491	635,490	1
MONTGOMERY HALL PARK FIELD IMPROVEMENT	15,000	15,000	-
LANDSCAPE PLAN	153,069	153,069	-
GYPSY HILL PARK BANDSTAND REPAIRS	30,000	30,000	-

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- November 30, 2022
FY 2004 - FY2023

	BUDGET	EXPENDITURES	BALANCE
FIELDHOUSE PROJECT-FOOTBALL STADIUM	32,606	32,606	-
GHP POOL RENOVATIONS	500,000	492,565	7,435
EQUIPMENT	198,200	198,200	-
LAKE TAMS PROJECT	382,637	382,637	-
LAKE TAMS PROJECT - SLAF	210,978	210,978	-
GHP DUCK POND	76,106	76,106	-
MHP BATHROOM/ POOL	275,000	274,317	683
MOXIE STADIUM LIGHTING	52,055	52,055	-
STATLER BROTHERS TRIBUTE	29,030	29,030	-
GHP FENCE	111,115	71,115	40,000
GREENWAYS PROJECT	600,000	-	600,000
FOOTBALL STADIUM ADA IMPROVEMENTS	100,000	87,682	12,318
GHP RESTROOM REPLACEMENT	350,000	41,869	308,131
GHP TOT PLAYGROUND	75,000	40,000	35,000
TOTAL PARKS, RECREATION, CULTURAL	$ 4,448,786	$ 3,444,824	$ 1,003,963
LIBRARY			
LIBRARY AUTOMATION SYSTEM	$ 204,201	$ 204,201	$ -
COMMUNITY DEVELOPMENT PROJECTS			
RR SMITH CENTER PROJECT	$ 609,167	609,167	$ -
PERFORMING ARTS CENTER	100,000	100,000	-
WOODROW WILSON PRESIDENTIAL LIBRARY	100,000	100,000	-
SHENANARTS	8,333	8,333	-
COUNTY COURTS PROJECT	177,452	108,560	68,892
CORRIDOR OVERLAY INCENTIVES	25,000	1,350	23,650
BIKE & PEDESTRIAN PATH	375,000	15,975	359,025
ECONOMIC DEVELOPMENT RESERVE	1,243,811	1,222,464	21,347
WESTERN STATE HOSPITAL DEVELOPMENT	595,434	595,434	-
STAUNTON CROSSING DEVELOPMENT	3,998,700	3,779,191	219,509
ENTERPRISE ZONE PROGRAM	55,000	21,823	33,177
ENTERPRISE ZONE PROGRAM- CADENCE	175,000	141,011	33,989
ENTERPRISE ZONE PROGRAM- CARDED GRAPHICS	130,521	100,000	30,521
FRONTIER CULTURE GRANT PROJECT	100,000	88,051	11,949
PLANNING & INSPECTION PROJECT	150,000	-	150,000
TOTAL COMMUNITY DEVELOPMENT	$ 7,843,419	$ 6,891,359	$ 952,060
TRANSFERS TO OTHER FUNDS			
TRANSFER TO THE GENERAL FUND -HOTEL DEBT	$ 600,000	$ 600,000	$ -
TRANSFER TO THE TROLLEY FUND -TROLLEY PURCHASE	25,000	25,000	-
TRANSFER TO DEBT SERVICE SINKING FUND	6,756,943	6,756,943	-
TRANSFER TO THE PARKING FUND	900,000	900,000	-
TRANSFER TO BOND CONSTRUCTION	400,000	400,000	-
TRANSFER TO SCHOOL CIP FUND	475,000	475,000	-
TOTAL TRANSERS TO OTHER FUNDS	$ 9,156,943	$ 9,156,943	$ -
CIP PROJECTS RESERVE -UNDESIGNATED PROJECTS	$ 286,460	-	$ 286,460
TOTAL GENERAL FUND CIP EXPENDITURES	**$ 66,544,138**	**$ 50,383,269**	**$ 16,160,867**

Capital Improvement Plan (CIP) Funding Schedule

Project	FY23 Updated	FY24	FY25	FY26	FY27	FY28	TOTAL
		5-Year General Fund CIP					
Fire Truck Reserve	400,000	300,000	350,000	350,000	350,000	350,000	1,700,000
NG911 Call Handling Equipment	160,000						
Fire Department - Self Contained Breathing Apparatus	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Fire Department - Cardiac Monitors	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Police Department HVAC Replacement	135,000						
VDOT Matching Funds	100,000						-
Brick Sidewalks	100,000						-
Sidewalks	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Public Works Equipment Fund	100,000	100,000	100,000	120,000	120,000	120,000	560,000
Public Works Building Fund	100,000	100,000	100,000	120,000	120,000	120,000	560,000
Blue Ridge Community College	41,050	41,050	41,050	41,050	41,050	41,050	205,250
School CIP Reserves	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Shelburne Middle CTE Renovation	2,500,000						
Street Ineligible Streets / City Parking Lots	150,000	100,000	100,000	150,000	150,000	150,000	650,000
Adaptive Traffic Control	140,000	140,000	140,000	140,000	140,000	140,000	700,000
Undesignated	150,000						
Bike & Pedestrian Projects	125,000	125,000	125,000	125,000	125,000	125,000	625,000
Greenways Projects	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Building Maintenance - Pump House @ Gypsy Hill Park		225,000					225,000
Replace CAD/RMS System		100,000	375,000	375,000			850,000
Moxie Stadium Renovation		600,000	600,000	600,000			1,800,000
Replace Core Network Router		200,000					200,000
Dog Park Lights		100,000					100,000
Nutanix Cluster Hardware		150,000					150,000
Core Network Firewall Replacement			100,000				100,000
Montgomery Hall Park Fiber		100,000					100,000
IT Equipment Reserve				100,000	100,000	100,000	300,000
Library Study		65,000					65,000
Additional GHP Bathroom Funding		90,000					90,000
Montgomery Hall Park Practice Field Lighting		160,000					160,000
Churchville Pedstrian Corridor Improvements - Reserve Funding		725,000					725,000
Churchville Pedstrian Corridor Improvements - VDOT Revenue Sharing		675,000					675,000
High Visibility Crosswalks - VDOT Highway Safety Improvement Program		1,111,524					1,111,524
Staunton Crossing Marketing	107,500						-
ADA compliant pedestrian signals	200,000						-
West Beverley Street New Sidewalk at Morris Mill Road	92,750						
Edgewood Rd Sidewalk N Augusta to N Coalter				1,098,071			1,098,071
N Augusta Sidewalk Lambert to Terry					1,477,371		1,477,371
N Augusta Sidewalk Terry St to Meadowbrook					1,058,211		1,058,211
TOTAL	**$ 4,941,300**	**$ 5,547,574**	**$ 2,371,050**	**$ 3,559,121**	**$ 4,021,632**	**$ 1,486,050**	**$ 16,985,427**
Proposed Funding Source:	**FY23**	**FY24**	**FY25**	**FY26**	**FY27**	**FY28**	**TOTAL**
Annual Budget	-	-	1,256,050	1,346,050	1,346,050	1,346,050	5,294,200
FY2022 Budget Amendment	3,170,000						-
FY2023 Budget Amendment	-	850,000	-	-	-	-	850,000
Future Budget Amendments	1,571,050	2,186,050	1,115,000	1,115,000	140,000	140,000	4,696,050
CIP Funded Reserves	-	725,000					725,000
HUD CDBG	92,750	-		-			-
Virginia Department of Transportation Smart Scale Funding	-		-	1,098,071	2,535,582		3,633,653
Virginia Department of Transportation Revenue Sharing	-	675,000	-	-			675,000
Virginia Department of Transportation Highway Safety Improvement		1,111,524					1,111,524
ARPA FUNDS	107,500	-	-	-			-
Total	**$ 4,941,300**	**$ 5,547,574**	**$ 2,371,050**	**$ 3,559,121**	**$ 4,021,632**	**$ 1,486,050**	**$ 16,985,427**
VDOT Administered Projects							-
Staunton Crossing Road Extension	8,781,224						-
Richmond Ave Road Diet/Roundabout				2,245,805			2,245,805
Richmond Ave and Crossing Way Shared Use Path				4,124,210			4,124,210
Commerce Rd and Lewis Creek Greenway				4,256,403			4,256,403
Greenville Ave Road Diet				3,727,694			3,727,694

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2022- 2023 updated

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
GENERAL GOVERNMENT						
POLICE DEPARTMENT HVAC REPLACEMENT	*	BA 2022	Replace 18 ton RTU # 2 and 1 20 ton MultiStack Chiller		$ 135,000	Public Service and Government
PUBLIC SAFETY						
FIRE DEPARTMENT	*	BA 2023	Fire Truck Replacement Reserve		$ 400,000	Public Service and Government
NG911 CALL HANDLING EQUIPMENT	*	BA 2022	Call Handling Equipment in the PSAP (911 Center)		$ 160,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2023	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves		$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2023	Cardiac Monitor Replacement Reserves		$ 10,000	Public Service and Government
PUBLIC WORKS						
STREETS - CITY MATCHING FUNDS	*	BA 2023	Virginia Department of Transportation Construction Projects (VDOT) - City Match Funds		$ 100,000	Transportation and Parking
STREETS	*	BA 2023	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving		$ 150,000	Transportation and Parking
STREETS	*	BA 2023	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook		$ 140,000	Transportation and Parking
BRICK SIDEWALKS	*	BA 2023	Annual funding source for sidewalk replacement projects to replace concrete sidewalks with brick		$ 100,000	Transportation and Parking
NEW SIDEWALKS	*	BA 2023	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks		$ 100,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	BA 2023	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000		$ 100,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	BA 2023	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.		$ 100,000	Not Applicable
PEDESTRIAN SIGNALS - COALTER STREET/BEVERLEY STREET	*	BA 2023	Add ADA compliant pedestrian signals (Comp. Plan Item 12g)		$ 200,000	Transportation and Parking
UNDESIGNATED CIP PROVISION	*	BA 2022	Funds to be set aside for Council's discretionary use.		$ 150,000	Public Service and Government

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2022- 2023 updated

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	BA 2022	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$	100,000	Transportation and Parking / Open Space / Environment
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	BA 2022	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$	125,000	Transportation and Parking
STAUNTON CROSSING MARKETING PLAN	*	ARPA	Develop a marketing plan for the Staunton Crossing property.	$	107,500	Public Service and Government
WEST BEVERLEY STREET NEW SIDEWALK AT MORRIS MILL ROAD	*	HUD CDBG	Construction of new sidewalk along West Beverley Street from Grubert Ave approximately 600 LF west, including intersection at Morris Mill Rd, to connect existing sidewalk.	$	92,750	Transportation and Parking
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	BA 2023	Annual Share of Blue Ridge Community College Capital Building Fund	$	41,050	Not Applicable
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	* *	BA 2022/2023	Transfer to City Schools CIP Fund for Parking Lot Repavement/ Shelburne Middle School CTE Renovation$100K (BA2023) / School Warehouse $2.5M (BA 2022)	$	2,600,000	Public Service and Government
TOTAL FY2023 CIP PLAN					**$ 4,941,300**	

FUNDING SOURCES:

	BA 2023	**FY2023 Budget Amendment from FY2022 Year Fund Balance-Transfer to CIP Fund**	**$**	**1,571,050**
	HUD CDBG	**HUD Community Development Block Grant**	**$**	**92,750**
	BA 2022	**FY2022 Budget Amendment from FY2021 Year Fund Balance-Transfer to CIP Fund**	**$**	**3,170,000**
	ARPA	**American Rescue Plan Act Funding**	**$**	**107,500**
		TOTAL FUNDING SOURCES	**$**	**4,941,300**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2023- 2024

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY						
FIRE DEPARTMENT	*	BA 2023	Fire Truck Replacement Reserve	$	300,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2024	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$	30,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2024	Cardiac Monitor Replacement Reserves	$	10,000	Public Service and Government
POLICE DEPARTMENT	*	BA 2024	Replace the CAD/RMS System	$	100,000	Public Service and Government
PUBLIC WORKS						
STREETS	*	BA 2024	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$	100,000	Transportation and Parking
STREETS	*	BA 2024	Adaptive traffic control systems.	$	140,000	Transportation and Parking
STREETS	*	VDOT VHSIP	Pedestrian Infrastructure Improvement - High Visibility Crosswalks	$	1,111,524	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	BA 2024	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$	100,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	BA 2024	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$	100,000	Not Applicable
BUILDING MAINTENANCE- GHP PUMPHOUSE	*	BA 2023	Restore old pumphouse in Gypsy Hill Park.	$	225,000	Public Service and Government
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	BA 2023	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$	100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	BA 2024	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$	100,000	Transportation and Parking
PEDESTRIAN CORRIDOR IMPROVEMENTS ON CHURCHVILLE AVE	* *	CIP FUND/VDOT	Complete Churchville Ave Streetscape plan from Albemarle Ave to Thornrose Ave; funded with $725,000 from CIP Reserves and $675,000 from VDOT's Revenue Sharing Program.	$	1,400,000	Transportation and Parking / Open Space / Environment
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	BA 2023	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$	125,000	Transportation and Parking
RECREATION						
GHP BATHROOMS	*	BA 2024	Additional funding for GHP bathroom renovation	$	90,000	Public Service and Government
MHP LIGHTING	*	BA 2024	Install lights at the MHP soccer field	$	160,000	Public Service and Government
DOG PARK LIGHTS	*	BA 2023	Install lights at the Gypsy Hill Dog Park.	$	100,000	Public Service and Government
MOXIE STADIUM RENOVATION	*	BA 2024	Renovate baseball facilities reserve	$	600,000	Public Service and Government

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2023- 2024

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
LIBRARY					
PUBLIC LIBRARY STUDY	*	BA 2024	Update the library space study and develop plan.	$ 65,000	Public Service and Government
INFORMATION TECHNOLOGY					
CORE NETWORK ROUTER REPLACEMENT	*	BA 2024	Replace the current core network router	$ 200,000	Public Service and Government
NUTANIX HARDWARE REPLACEMENT	*	BA 2024	Update the Nutanix Cluster hardware.	$ 150,000	Public Service and Government
MONTGOMERY HALL PARK FIBER	*	BA 2024	Extend fiber optic network at Montgomery Hall Park	$ 100,000	Public Service and Government
EDUCATION					
BLUE RIDGE COMMUNITY COLLEGE	*	BA 2024	Annual Share of Blue Ridge Community College Capital Building Fund	$ 41,050	Not Applicable
EDUCATION-STAUNTON CITY SCHOOLS					
BUILDING MAINTENANCE REPAIRS	*	BA 2024	Transfer to City Schools CIP Fund for Building Maintenance Repairs-Roofs, HVAC systems, Technology	$ 100,000	Public Service and Government
TOTAL FY2024 CIP PLAN				**$ 5,547,574**	

FUNDING SOURCES:

GF 2024	**General Fund Budget Transfer - FY2024 Budget**	**$ -**
CIP FUND	**Funded from CIP Reserves**	**$ 725,000**
VDOT REV	**VDOT Revenue Sharing**	**$ 675,000**
VDOT VHSIP	**VDOT Virginia Highway Safety Improvement Program**	**$ 1,111,524**
BA 2023	**FY2023 Budget Amendment from FY2022 Year Fund Balance-Transfer to CIP Fund**	**$ 850,000**
BA 2024	**FY2024 Budget Amendment from FY2023 Year Fund Balance-Transfer to CIP Fund**	**$ 2,186,050**
	TOTAL FUNDING SOURCES	**$ 5,547,574**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2024- 2025

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY						
FIRE DEPARTMENT	*	GF 2025	Fire Truck Replacement Reserve		$ 350,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2025	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves		$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2025	Cardiac Monitor Replacement Reserves		$ 10,000	Public Service and Government
POLICE DEPARTMENT	*	BA 2025	Replace the CAD/RMS System		$ 375,000	Public Service and Government
PUBLIC WORKS						
STREETS	*	GF 2025	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving		$ 100,000	Transportation and Parking
STREETS	*	BA 2025	Adaptive traffic control systems.		$ 140,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	GF 2025	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000		$ 100,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	GF 2025	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.		$ 100,000	Not Applicable
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	GF 2025	Paved bike and pedestrian paths, landscaping, purchase of properties and easements		$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	GF 2025	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks		$ 100,000	Transportation and Parking
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	GF 2025	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.		$ 125,000	Transportation and Parking
RECREATION						
MOXIE STADIUM RENOVATION	*	BA 2025	Renovate baseball facilities reserve		$ 600,000	Public Service and Government
INFORMATION TECHNOLOGY						
CORE NETWORK FIREWALL REPLACEMENT	*	GF 2025	Update Firewall		$ 100,000	Public Service and Government

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2024- 2025

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2025	Annual Share of Blue Ridge Community College Capital Building Fund		$ 41,050	Not Applicable
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	GF 2025	Transfer to City Schools CIP Fund for Building Maintenance Repairs-Roofs, HVAC systems, Technology		$ 100,000	Public Service and Government
TOTAL FY2025 CIP PLAN					**$ 2,371,050**	

FUNDING SOURCES:

	GF 2025	**General Fund Budget Transfer - FY2025 Budget**		**$ 1,256,050**
	BA 2025	**FY2025 Budget Amendment from FY2024 Year Fund Balance-Transfer to CIP Fund**		**$ 1,115,000**
		TOTAL FUNDING SOURCES		**$ 2,371,050**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2025- 2026

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY					
FIRE DEPARTMENT	*	GF 2026	Fire Truck Replacement Reserve	$ 350,000	Public Service and Government
MIDDLE RIVER REGIONAL JAIL	*	BA 2024	Expansion of the Middle River Regional Jail	$ -	Public Service and Government
FIRE DEPARTMENT	*	GF 2026	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2026	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government
POLICE DEPARTMENT	*	BA 2026	Replace the CAD/RMS System	$ 375,000	Public Service and Government
PUBLIC WORKS					
STREETS - CITY MATCHING FUNDS	*	GF 2026	Virginia Department of Transportation Construction Projects (VDOT) - City Match Funds	$ -	Transportation and Parking
STREETS	*	GF 2026	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 150,000	Transportation and Parking
STREETS	*	BA 2026	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook	$ 140,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	GF 2026	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 120,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	GF 2026	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 120,000	Not Applicable
SIDEWALK- EDGEWOOD ROAD - N. COALTER TO NORTH AUGUSTA	*	VDOT PROJECT	Design and construction of new sidewalk and pedestrian access improvements along Edgewood Road. Virginia Department of Transportation SmartScale, locally administered, UPC 115135.	$ 1,098,071	Transportation and Parking
INFORMATIONAL TECHNOLOGY					
ANNUAL IT RESERVE	*	GF 2026	Funding for annual reserve for informational technology.	$ 100,000	Transportation and Parking / Open Space / Environment
COMMUNITY DEVELOPMENT					
GREENWAYS PROJECT	*	GF 2026	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	GF 2026	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	GF 2026	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2025- 2026

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
RECREATION						
MOXIE STADIUM RENOVATION	*	BA 2026	Renovate baseball facilities reserve		$ 600,000	Public Service and Government
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2026	Annual Share of Blue Ridge Community College Capital Building Fund		$ 41,050	NA
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	GF 2026	Transfer to City Schools CIP Fund for Building Maintenance Repairs-Roofs, HVAC systems, Technology		$ 100,000	Public Service and Government
TOTAL FY2026 CIP PLAN					**$ 3,559,121**	

FUNDING SOURCES:

	GF 2026	**General Fund Budget Transfer - FY2026 Budget**		**$ 1,346,050**
	VDOT GRANT	**VDOT Participation - Six Year Plan**		**$ 1,098,071**
	BA 2026	**Proposed FY2026 Budget Amendment from FY2025 Year Fund Balance-Transfer to CIP Fund**		**$ 1,115,000**
		TOTAL FUNDING SOURCES		**$ 3,559,121**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2026- 2027

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY						
FIRE DEPARTMENT	*	GF 2027	Fire Truck Replacement Reserve	$	350,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2027	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$	30,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2027	Cardiac Monitor Replacement Reserves	$	10,000	Public Service and Government
PUBLIC WORKS						
STREETS	*	GF 2027	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$	150,000	Transportation and Parking
STREETS	*	BA 2027	Adaptive traffic control systems.	$	140,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	GF 2027	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$	120,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	GF 2027	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$	120,000	Not Applicable
SIDEWALK- NORTH AUGUSTA - LAMBERT TO TERRY	*	VDOT PROJECT	Design and construction of new sidewalk and pedestrian access improvements along North Augusta Street from Lambert Street to Terry Street. Virginia Department of Transportation SmartScale, locally adiministered. UPC 115137.	$	1,477,371	Transportation and Parking
SIDEWALK- NORTH AUGUSTA - TERRY TO MEADOWBROOK	*	VDOT PROJECT	Design and construction of new sidewalk and pedestrian access improvements along North Augusta Street from Terry Street to Meadowbrook Road. Virginia Department of Transportation Smart Scale, locally administered, UPC 115140.	$	1,058,211	Transportation and Parking
INFORMATIONAL TECHNOLOGY						
ANNUAL IT RESERVE	*	GF 2027	Funding for annual reserve for informational technology.	$	100,000	Transportation and Parking / Open Space / Environment
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	GF 2027	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$	100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	GF 2027	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$	100,000	Transportation and Parking
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	GF 2027	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$	125,000	Transportation and Parking
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2027	Annual Share of Blue Ridge Community College Capital Building Fund	$	41,050	NA

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2026- 2027

DEPARTMENT	PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
EDUCATION-STAUNTON CITY SCHOOLS					
BUILDING MAINTENANCE REPAIRS *	GF 2027	Transfer to City Schools CIP Fund for Building Maintenance Repairs-Roofs, HVAC systems, Technology		$ 100,000	Public Service and Government
TOTAL FY2027 CIP PLAN				**$ 4,021,632**	

FUNDING SOURCES:

	GF 2027	**General Fund Budget Transfer - FY2027 Budget**		**$ 1,346,050**
	VDOT GRANT	**VDOT Participation - Six Year Plan**		**$ 2,535,582**
	BA 2027	**Proposed FY2027 Budget Amendment from FY2026 Year Fund Balance-Transfer to CIP Fund**		**$ 140,000**
		TOTAL FUNDING SOURCES		**$ 4,021,632**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2027- 2028

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY					
FIRE DEPARTMENT	*	GF 2028	Fire Truck Replacement Reserve	$ 350,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2028	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2028	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government
PUBLIC WORKS					
STREETS	*	GF 2028	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 150,000	Transportation and Parking
STREETS	*	BA 2028	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook	$ 140,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	GF 2028	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 120,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	GF 2028	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 120,000	Not Applicable
INFORMATIONAL TECHNOLOGY					
ANNUAL IT RESERVE	*	GF 2028	Funding for annual reserve for informational technology.	$ 100,000	Transportation and Parking / Open Space / Environment
COMMUNITY DEVELOPMENT					
GREENWAYS PROJECT	*	GF 2028	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	GF 2028	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	GF 2028	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking
EDUCATION					
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2028	Annual Share of Blue Ridge Community College Capital Building Fund	$ 41,050	NA
EDUCATION-STAUNTON CITY SCHOOLS					
BUILDING MAINTENANCE REPAIRS	*	GF 2028	Transfer to City Schools CIP Fund for Building Maintenance Repairs- Roofs, HVAC systems, Technology	$ 100,000	Public Service and Government
TOTAL FY2028 CIP PLAN				**$ 1,486,050**	

FUNDING SOURCES:

GF 2028	**General Fund Budget Transfer - FY2028 Budget**	**$ 1,346,050**
BA 2028	**Proposed FY2028 Budget Amendment from FY2027 Year Fund Balance-Transfer to CIP Fund**	**$ 140,000**
	TOTAL FUNDING SOURCES	**$ 1,486,050**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND

Projects Not Scheduled In The Five-Year Plan (NS/NF)

PROJECT	PROJECT DESCRIPTION	PROJECT ESTIMATE
PUBLIC SAFETY	Renovation of building to re-locate the Police Department to another site.	$ 10,000,000
FIRE APPARATUS REPLACEMENT	Replace two Fire Pumpers	$ 1,900,000
FRONTIER DRIVE IMPROVEMENTS	Upgrade the current road cross-section from Richmond Ave to the City limit. Appropriate travel and turn lanes, curbs, and gutters, sidewalks, and necessary pavement markings.	$ 10,375,000
STREETSCAPE - MIDDLEBROOK AVENUE FROM RAILROAD BRIDGE TO AUGUSTA STREET	Middlebrook Avenue Streetscape - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $2,534,700.	$ 2,534,700
STREETSCAPE - FREDERICK STREET FROM COALTER STREET TO LEWIS STREET	Frederick Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 3,825,480
STREETSCAPE - NEW STREET FROM BEVERLEY STREET TO FREDERICK STREET	New Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 150,000
STREETSCAPE - COALTER STREET FROM GREENVILLE AVENUE TO FREDERICK STREET	Coalter Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 2,903,190
STREETSCAPE - CENTRAL AVENUE FROM JOHNSON STREET TO FREDERICK STREET	Central Avenue - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 1,554,900
STREETSCAPE - NORTH AUGUSTA STREET FROM FREDERICK STREET TO CHURCHVILLE AVE	North Augusta Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 4,066,170
STREETSCAPE - LEWIS STREET FROM FREDERICK STREET TO MIDDLEBROOK AVE	Lewis Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 2,676,040
STREETSCAPE - LEWIS STREET FROM FREDERICK STREET TO CHURCHVILLE AVE	Lewis Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 4,792,180
STREETSCAPE - JOHNSON STREET FROM SOUTH AUGUSTA STREET TO LEWIS STREET	Johnson Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 1,483,920
TOTAL		**$ 50,761,580**

SUMMARY OF VIRGINIA DEPARTMENT OF TRANSPORTATION (VDOT) SIX YEAR PLAN - STAUNTON VIRGINIA

FOR INFORMATIONAL PURPOSES ONLY - PROJECTS ADMINISTERED BY VDOT

	Richmond Ave Road Diet / Roundabout UPC 111051	Staunton Crossing St. Extension UPC 111048	Richmond Avenue and Crossing Way Shared Use Path UPC 119651	Commerce Road and Lewis Creek Greenway UPC 119657	Greenville Avenue Road Diet UPC 119656
Estimated Cost	$ 2,245,805	$ 8,987,700	$ 4,124,210	$ 4,256,403	$ 3,727,694
Start Development	10-Feb-2022	3-Aug-2017	17-Oct-2021	15-Oct-2021	20-Oct-2021
Determine Requirements	9-Dec-2022	22-Mar-2019	30-Jun-2023	30-Jun-2023	30-Jun-2023
Obtain Permits	17-Jun-2025	20-Oct-2021	13-Jun-2025	13-Jun-2025	13-Jun-2025
Start Right of Way Purchases	5-Dec-2024	-	25-Nov-2024	25-Nov-2024	25-Nov-2024
Complete Right of Way Purchases	21-May-2025	-	14-May-2025	14-May-2025	14-May-2025
Solicit Bids	9-Sep-2025	26-Apr-2022	9-Sep-2025	9-Sep-2025	9-Sep-2025
Begin Delivery	27-Nov-2025	17-Aug-2022	2-Dec-2025	2-Dec-2025	2-Dec-2025

ARPA APPENDIX - CIP FUNDED WITH AMERCIAN RESCUE PLAN ACT FUNDS

PROJECT DESCRIPTION	FUND	PROJECT DESCRIPTION	YEAR APPROPRIATED	PROJECT ESTIMATE
MONTGOMERY HALL PARK PAVING	CIP	Repave road and two parking lots at Montgomery Hall Park.	FY2023	$ 480,000
MONTGOMERY HALL PARK BATHROOMS	CIP	Update Montgomery Hall Park bathrooms.	FY2023	$ 300,000
GHP AND MHP POOL CLUBHOUSE REFRESH	CIP	Refresh and update the clubhouse at Gypsy Hill Park and Montgomery Hall Park pools.	FY2023	$ 400,000
MOXIE STADIUM RENOVATION DESIGN	CIP	Design renovation of Moxie Baseball stadium to include stadium seating, dugouts, bullpen and playing field.	FY2023	$ 200,000
LIBRARY ROOF REPLACMENT	CIP	Replace leaking roof of the Staunton Public Library.	FY2023	$ 375,000
FIRE APPARATUS REPLACEMENT	CIP	Replace 2000 model Pumper	FY2023	$ 1,000,000
FIRE APPARATUS REPLACEMENT	CIP	Replace 2008 model Pumper	FY2023	$ 1,000,000
PUBLIC WORKS DUMP TRUCKS	CIP	Repalce two of the four needed dump trucks at Public Works.	FY2023	$ 300,000
REGIONAL ANIMAL SHELTER	CIP	Staunton's share of the animal shelter design and renovation.	FY2023	$ 776,000
EMERGENCY COMMUNICATIONS	CIP	Regional radio project	FY2022	$ 2,000,000
BUILDING SECURITY IMPROVEMENTS	CIP	Funds to enhance building security at various Staunton public facilities to include cameras, badges, and door locks.	FY2023	$ 400,000

ARPA APPENDIX - CIP FUNDED WITH AMERCIAN RESCUE PLAN ACT FUNDS

PROJECT DESCRIPTION	FUND	PROJECT DESCRIPTION	YEAR APPROPRIATED	PROJECT ESTIMATE
JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT	CIP	Expenses related to separating out Staunton's JDR Courts from the current Augusta County court facilities.	FY2023	$ 2,277,326
RECYCLING CENTER	EF	Relocate Staunton's central recycling collection center.	FY2023	$ 115,000
REFUSE STANDARDIZATION	EF	Purchase, registration, and distribution of standard refuse collection bins. Procurement of mechanical tippers for refuse trucks.	FY2023	$ 850,000
TUNNEL INVESTIGATION	EF	Investigate tunnel and perform minor repairs if deemed necessary.	FY2023	$ 650,000
TMDL PERMIT MANDATE IMPROVEMENT PROJECT- PEYTON CREEK (GYPSY HILL) STREAM RESTORATION	SF	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Project includes restoring approximately 1,200 LF of Peyton Creek in Gypsy Hill Park to include flood benches and daylighting of Peyton Creek with walking trail and signage detailing the impact of TMDL pollutant reduction via the stream restoration project	FY2023	$ 1,200,000
TOTAL				**$ 12,323,326**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

WATER FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
FY2024				
FRANKLIN HILL TANK PAINTING	FY2024	WF BUDGET	Repaint exterior and interior of Franklin Hill Water Storage Tank and associated maintenance.	$ 200,000
SHUTTERLEE MILL TANK PAINTING	FY2024	WF BUDGET	Repaint exterior and interior of Shutterlee Mill Water Storage Tank and associated maintenance.	$ 300,000
WATER LINES	FY2024	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 400,000
DESIGN OF PHASE I RICHMOND AVE WATERLINE REPLACEMENT	FY2024	WF BUDGET	Design of replacement of approximately 3,200 LF of existing aged 10", 8", and 6" water line along Richmond Avenue and Greenville Avenue in the area of the Richmond Avenue Road Diet & Roundabout project.	$ 250,000
STAUNTON CROSSING WATERLINE	FY2024	Contingent on State Grant Award	Installation and extension of 6,700 linear feet of 16" waterline and associated apparatus.	$ 2,350,000
STAUNTON CROSSING WATER STORAGE TANK	FY2024	Contingent on State Grant Award	1,000,000 gallon capacity composite style elevated water storage tank, site work, access road.	$ 5,360,000
			TOTAL WATER PROJECTS FY2024	**$ 8,860,000**
FY2025				
WATER LINES	FY2025	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 400,000
CONSTRUCTION OF PHASE I RICHMOND AVE WATERLINE REPLACEMENT	FY2025	WF BUDGET	Construction of replacement of approximately 3,200 LF of existing aged 10", 8", and 6" water line along Richmond Avenue and Greenville Avenue in the area of the Richmond Avenue Road Diet & Roundabout project.	$ 2,500,000
			TOTAL WATER PROJECTS FY2025	**$ 2,900,000**
FY2026				
WATER LINES	FY2026	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 450,000
			TOTAL WATER PROJECTS FY2026	**$ 450,000**
FY2027				
WATER LINES	FY2027	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 450,000
DESIGN OF PHASE II RICHMOND AVE WATERLINE REPLACEMENT	FY2027	BOND FUNDS	Design of replacement of approximately 6,400 LF of existing aged 10" and 6" water line along Richmond Avenue.	$ 600,000
			TOTAL WATER PROJECTS FY2027	**$ 1,050,000**
FY2028				
WATER LINES	FY2028	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 450,000
CONSTRUCTION OF PHASE II RICHMOND AVE WATERLINE REPLACEMENT	FY2028	BOND FUNDS	Construction of replacement of approximately 6,400 LF of existing aged 10" and 6" water line along Richmond Avenue.	$ 10,000,000
DESIGN NORTH RIVER TUNNEL REPAIR/REPLACE	FY2028	UNDETERMINED	Design phase only for the repair of the North River pipeline and replacement of 7,000 linear feet of 16" pipe.	$ 550,000
DESIGN NORTH RIVER PIPELINE REPAIR/REPLACEMENT	FY2028	UNDETERMINED	Design phase only for the replacement or repair of 61,000 linear feet (over 11.5 miles) of 16" pipe.	$ 1,300,000
			TOTAL WATER PROJECTS FY2028	**$ 12,300,000**
TOTAL WATER FUND CIP			**FY2024-FY2028 CIP**	**$ 25,560,000**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

SEWER FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
FY2024				
DESIGN OF COMMERCE ROAD SEWER LINE - PHASE II	FY2024	SF BUDGET	Design of upgrade of approximately 1,500 LF of gravity sanitary sewer line, from end of Kalorama Street to upstream of Greenville Avenues intersection.	$ 150,000
STAUNTON CROSSING ONSITE SEWER LINE	FY2024	Contingent on State Grant Award	Construction of approximately 3,600 LF of gravity sewer line and 4,100 LF of force main.	$ 2,100,000
STAUNTON CROSSING ONSITE WASTEWATER PUMP STATION	FY2024	Contingent on State Grant Award	Wastewater pump station, including site, controls, and access road.	$ 785,000
STAUNTON CROSSING OFFSITE WASTEWATER COLLECTION SYSTEM	FY2024	Contingent on State Grant Award	Construction of upgrade of approximately 5,600 LF of gravity sanitary sewer line, downstream of the Staunton Crossing Development to the Lewis Creek Main Interceptor.	$ 1,670,000
			TOTAL SEWER PROJECTS FY2024	**$ 4,705,000**
FY2025				
CONSTRUCTION OF COMMERCE ROAD SEWER LINE - PHASE II	FY2025	SF BUDGET	Construction of upgrade of approximately 1,500 LF of gravity sanitary sewer line, from end of Kalorama Street to upstream of Greenville Avenue/Commerce Road intersection.	$ 950,000
LEWIS CREEK SANITARY SEWER DOWNTOWN - PER	FY2025	SF BUDGET	Preliminary Engineering Report (PER) to re-evaluate options for replacing the current Lewis Creek sewer main (formerly Commerce Road Sewer Phases III & IV) from Phase II (just upstream of Greenville Ave/Commerce Rd intersection) to the Wharf.	$ 150,000
			TOTAL SEWER PROJECTS FY2025	**$ 1,100,000**
FY2026				
LEWIS CREEK SANITARY SEWER DOWNTOWN - PHASE III & IV DESIGN	FY2026	SF BUDGET	Design of replacement of approximately 1700 LF of Lewis Creek sanitary sewer line from Phase II (just upstream of Greenville Ave intersection) to the Wharf.	$ 300,000
			TOTAL SEWER PROJECTS FY2026	**$ 300,000**
FY2027				
LEWIS CREEK SANITARY SEWER DOWNTOWN - PHASE III CONSTRUCTION	FY2027	SF BUDGET	Construction of replacement of approximately 900 LF of Lewis Creek sanitary sewer line from Phase II (just upstream of Greenville Ave/Commerce Rd intersection) to New Street.	$ 1,200,000
			TOTAL SEWER PROJECTS FY2027	**$ 1,200,000**
FY2028				
LEWIS CREEK SANITARY SEWER DOWNTOWN - PHASE IV CONSTRUCTION	FY2028	SF BUDGET	Construction of replacement of approximately 800 LF of Lewis Creek sanitary sewer line from Phase III (New Street) to the Wharf, and reconnecting/rerouting tributary sewer mains as needed.	$1,500,000
			TOTAL SEWER PROJECTS FY2028	**$ 1,500,000**
TOTAL SEWER FUND CIP			**FY2024-FY2028 CIP**	**$ 8,805,000**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

PARKING FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
FY2024				
JOHNSON STREET PARKING GARAGE	FY2024	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 150,000
			FY2024 TOTAL PARKING FUND PROJECTS	**$ 150,000**
FY2025				
JOHNSON STREET PARKING GARAGE	FY2025	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 150,000
			FY2025 TOTAL PARKING FUND PROJECTS	**$ 150,000**
FY2026				
WHARF PARKING LOT	FY2026	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
NEW STREET PARKING GARAGE	FY2026	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
			FY2026 TOTAL PARKING FUND PROJECTS	**$ 600,000**
FY2027				
WHARF PARKING LOT	FY2027	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
JOHNSON STREET PARKING GARAGE	FY2027	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
			FY2027 TOTAL PARKING FUND PROJECTS	**$ 600,000**
FY2028				
WHARF PARKING LOT	FY2028	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
JOHNSON STREET PARKING GARAGE	FY2028	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
			FY2028 TOTAL PARKING FUND PROJECTS	**$ 600,000**
TOTAL PARKING FUND CIP			**FY2024-FY2028 CIP**	**$ 2,100,000**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

STORM WATER FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
FY2024				
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -STREAM RESTORATION AND SW BIO DETENTION BETWEEN GARLAND DR AND HICKORY ST. PROVIDES FLOOD MITIGATION DOWNSTREAM TO INCLUDE GYPSY HILL PARK AND CENTRAL AVE.	FY2024 (carried over from FY2023)	DEQ SLAF $727,800 / FUND BALANCE $242,600	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Improvements to include stream restoration from Garland Dr. to Hickory St. with bio detetion pond impacting approx. 150 acres of drainage area replacing existing SW inlet structure at Cole Avenue.	$ 970,400
TMDL PERMIT MANDATE IMPROVEMENT PROJECT- PEYTON CREEK (GYPSY HILL) STREAM RESTORATION	FY2024	ARPA	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Project includes restoring approximately 1,200 LF of Peyton Creek in Gypsy Hill Park to include flood benches and daylighting of Peyton Creek with walking trail and signage detailing the impact of TMDL pollutant reduction via the stream restoration project.	$ 1,200,000
			TOTAL STORM WATER PROJECTS FY2024	**$ 2,170,400**
FY2025				
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -VILLAGES - ASYLUM CREEK STREAM RESTORATION TO INCUDE FLOOD BENCH DETENTION	FY2025	TBD	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Restore approx. 1,400 LF of Asylum Creek through The Villages at Staunton development to include flood bench detention.	$ 1,400,000
			TOTAL STORM WATER PROJECTS FY2025	**$ 1,400,000**
FY2026				
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -STAUNTON HIGH SCHOOL STREAM RESTORATION	FY2026	TBD	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Restore approx. 1,000 LF of stream adjacent to Staunton High School on N Coalter Street.	$ 1,000,000
			TOTAL STORM WATER PROJECTS FY2026	**$ 1,000,000**
TOTAL STORM WATER FUND PROJECTS			**FY2024-FY2028 CIP**	**$ 4,570,400**

STAUNTON CITY SCHOOLS
CAPITAL IMPROVEMENT PLAN (CIP)
FY2024 - FY2028
SCHOOL CIP FUND 966

FY2024			PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
1	SCHOOL TRANSPORTATION RESERVE	FY2024	FY2024 BUDGET	Annual contribution to school transportation reserve	$ 50,000
2	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2024	FY2024 BA1	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
3	VEHICLE RESERVE	FY2024	FY2024 BA1	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
4	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2024	FY2024 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
5	TECHNOLOGY RESERVE	FY2024	FY2024 BA1	Annual funding to replace technology infrastructure / network equipment	$ 100,000
6	PARKING LOTS /ROADWAYS	FY2024	FY2024 BA1	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
				TOTAL FY2024	**$ 425,000**

FY2025			PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
7	SCHOOL TRANSPORTATION RESERVE	FY2025	FY2025 BUDGET	Annual contribution to school transportation reserve	$ 50,000
8	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2025	FY2025 BA1	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
9	VEHICLE RESERVE	FY2025	FY2025 BA1	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
10	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2025	FY2025 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
11	TECHNOLOGY RESERVE	FY2025	FY2025 BA1	Annual funding to replace technology infrastructure / network equipment	$ 100,000
11	PARKING LOTS /ROADWAYS	FY2025	FY2025 BA1	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
12	SHELBURNE RENOVATION & OPERATIONS FACILITY CONSTRUCTION	FY2025	SCHOOL CIP	Maintenance and Transportation moves, Shelburne renovation of basement and CTE area, construction of Community Collaborative Learning Space at Shelburne, desgin and build warehhouse.	$ 8,353,576
				TOTAL FY2025	**$ 8,778,576**

FY2026			PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
13	SCHOOL TRANSPORTATION RESERVE	FY2026	FY2026 BUDGET	Annual contribution to school transportation reserve	$ 50,000
14	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2026	FY2026 BA1	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
15	VEHICLE RESERVE	FY2026	FY2026 BA1	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
16	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2026	FY2026 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
17	TECHNOLOGY RESERVE	FY2026	FY2026 BA1	Annual funding to replace technology infrastructure / network equipment	$ 100,000
18	PARKING LOTS /ROADWAYS	FY2026	FY2026 BA1	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
				TOTAL FY2026	**$ 425,000**

FY2027		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
19 SCHOOL TRANSPORTATION RESERVE	FY2027	FY2027 BUDGET	Annual contribution to school transportation reserve	$ 50,000
20 SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2027	FY2027 BA1	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
21 VEHICLE RESERVE	FY2027	FY2027 BA1	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
22 SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2027	FY2027 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
23 TECHNOLOGY RESERVE	FY2027	FY2027 BA1	Annual funding to replace technology infrastructure / network equipment	$ 100,000
24 PARKING LOTS /ROADWAYS	FY2027	FY2027 BA1	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
			TOTAL FY2027	**$ 425,000**

FY2028		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
25 SCHOOL TRANSPORTATION RESERVE	FY2028	FY2028 BUDGET	Annual contribution to school transportation reserve	$ 50,000
26 SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2028	FY2028 BA1	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
27 VEHICLE RESERVE	FY2028	FY2028 BA1	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
28 SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2028	FY2028 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
29 TECHNOLOGY RESERVE	FY2028	FY2028 BA1	Annual funding to replace technology infrastructure / network equipment	$ 100,000
30 PARKING LOTS /ROADWAYS	FY2028	FY2028 BA1	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
			TOTAL FY2028	**$ 425,000**

STAUNTON CITY SCHOOLS

CAPITAL IMPROVEMENT PLAN (CIP)

FY2024 - FY2028

SCHOOL CIP FUND 966

FY2024 -FY2028 CIP PLAN		
FY2024	$	425,000
FY2025	$	8,778,576
FY2026	$	425,000
FY2027	$	425,000
FY2028	$	425,000
TOTAL FY2024 - FY2028	**$**	**10,478,576**

		SOURCE OF FUNDS- FY2024 CIP PROJECTS		
FY2024	**FY2024 BUDGET**	Transfer from Education Fund	$	150,000
FY2024	**FY2024 BA1**	FY2024 Budget Amendment No. 1 (Appropriation of FY2023 Unassigned Fund Balance)	$	275,000
		TOTAL FY2024	**$**	**425,000**
		SOURCE OF FUNDS- FY2025 CIP PROJECTS		
FY2025	**FY2025 BUDGET**	Transfer from Education Fund	$	150,000
FY2025	**FY2025 BA1**	FY2025 Budget Amendment No. 1 (Appropriation of FY2024 Unassigned Fund Balance)	$	275,000
FY2025	**CIP RESERVES**	VARIOUS FUNDING SOURCES: CITY, STATE CONSTRUCTION, FEDERAL GRANTS, AND SCHOOL CIP	$	8,353,576
		TOTAL FY2025	**$**	**8,778,576**
		SOURCE OF FUNDS- FY2026 CIP PROJECTS		
FY2026	**FY2026 BUDGET**	Transfer from Education Fund	$	150,000
FY2026	**FY2026 BA1**	FY2026 Budget Amendment No. 1 (Appropriation of FY2025 Unassigned Fund Balance)	$	275,000
		TOTAL FY2026	**$**	**425,000**
		SOURCE OF FUNDS- FY2027 CIP PROJECTS		
FY2027	**FY2027 BUDGET**	Transfer from Education Fund	$	150,000
FY2027	**FY2027 BA1**	FY2027 Budget Amendment No. 1 (Appropriation of FY2026 Unassigned Fund Balance)	$	275,000
		TOTAL FY2027	**$**	**425,000**
		SOURCE OF FUNDS- FY2028 CIP PROJECTS		
FY2028	**FY2028 BUDGET**	Transfer from Education Fund	$	150,000
FY2028	**FY2028 BA1**	FY2028 Budget Amendment No. 1 (Appropriation of FY2027 Unassigned Fund Balance)	$	275,000
		TOTAL FY2028	**$**	**425,000**