FY 2025

Adopted

Operating &Capital Budget

STAUNTON
VIRGINIA

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Staunton
Virginia

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada

presents this

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

Christopher P. Morrill

Executive Director

Date: **September 15, 2023**

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CITY OF STAUNTON, VIRGINIA
FY 2025 BUDGET SCHEDULE
(July 1, 2024 - June 30, 2025)

CITY OF STAUNTON		
	City Budget Schedule	
Budget Calendar and Budget Discussion with City Council	**September 28, 2023**	
Budget Call/ Notice	**October 9, 2023**	
Budget Submission due from Departments	**December 8, 2023**	
Budget Notice to Outside Agencies	**December 19, 2023**	
Budget Discussions with Departments	**December 2023- February 2024**	
Budget Submission Requests from Outside Agencies	**January 25, 2024**	
City Council and School Board Joint Meeting	**January 25, 2024**	**5:00 PM**
Presentation of Draft Capital Improvement Plan	**February 22, 2024**	
Advertisement for Proposed Utility Increases - Public Hearing	**March 27, 2024**	
Budget Presentation to City Council-Work Session	**March 28, 2024**	**6:00 PM**
Advertisement for Proposed Utility Increases and Budget Ordinance - Public Hearing	**April 3, 2024**	
City Council Budget & CIP Work Session	**April 4, 2024**	**5:00 PM**
Budget Work Session- School Board/ City Council- School Budget	**April 11, 2024**	**5:00 PM**
Introduction of Total Budget Ordinance for City and Schools	**April 11, 2024**	**7:00 PM**
Budget Public Hearing (all budget ordinances)	**April 11, 2024**	**7:00 PM**
City Council Budget Work Session	**April 25, 2024**	**5:00 PM**
Adoption of City Budget and Capital Improvement Plan	**April 25, 2024**	**7:00 PM**

City of Staunton, Virginia

Organization Chart: FY 2025

CITIZENS OF STAUNTON

GENERAL ASSEMBLY

- Circuit Court
- Electoral Board & Registrar-*Christi Linhoss*
- Magistrate
- Board of Zoning Appeals
- General District Court
- Juvenile/Domestic Relations Court

CONSTITUTIONAL OFFICERS

- City Treasurer – *Richard R. Johnson*
- Clerk of Circuit Court – *Staci N. Falls*
- Commissioner of Revenue – *Margaret A. Ragon*
- Commonwealth's Attorney – *Jeffrey D. Gaines*
- City Sheriff – *Chris Hartless*

CITY COUNCIL

- City Attorney – *John Blair*
- Clerk of Council – *Kiley Kesecker*
- City Manager – *Leslie M. Beauregard*
  - Community Development – *Rodney Rhodes*
  - Police – *James E. Williams*
  - Public Works – *David Irvin*
  - Human Resources* – *Jonathan G. Venn*
  - Finance* – *Jessie L. Moyers*
  - Fire – *Deputy Chief Jason Ball, Interim Chief*
  - Engagement & Communications – *M. Josh Knight*
  - Economic Development – *Interim Dir. Amanda DiMeo*
  - Assistant City Manager – *Amanda Kaufman*
    - Parks & Recreation – *Chris Tuttle*
    - Tourism – *Samantha Johnson*
    - Information Technology – *Kurt S. Plowman*
    - Library – *Sarah A. Skrobis*
    - Blue Ridge Court Services – *Megan S. Roane*
    - Office on Youth – *Virginia A. Newman*
    - Social Services – *Sherry McClanahan*
    - Assessor – *Douglas Flinn*

SCHOOL BOARD

- Clerk of the Board – *Brenda Lovekamp*
- Superintendent – *Dr. Garett M. Smith*
  - Instruction – *Stephanie E. Haskins*
  - Student Services – *Nate Collins*
  - Budget Director – *Bradley Wegner*
  - Human Resources* – *Jonathan G. Venn*
  - Operations – *Earl J. McCray, Jr.*
  - Technology – *Thomas E. Lundquist*
  - Strategic Planning & Public Relations – *Ruth Jones-Turner*
  - Staunton High School
  - Shelburne Middle School
  - Bessie Weller Elementary School
  - McSwain Elementary School
  - A.R. Ware Elementary School
  - Dixon Education Center

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

CITY OF STAUNTON, VIRGINIA

FY 2025 BUDGET

STAUNTON CITY COUNCIL

Stephen W. Claffey, Mayor

Amy G. Darby, Vice-Mayor

Bradley D. Arrowood

Adam F. Campbell

Michele D. Edwards

Mark A. Robertson

Alice L. Woods

CITY MANAGER

Leslie M. Beauregard

ASSISTANT CITY MANAGER

Amanda C. Kaufman

DEPARTMENT HEADS

Jason Ball, Interim Fire Chief

Douglas Flinn, City Assessor

Kurt S. Plowman, Chief Technology Officer

Megan S. Roane, Blue Ridge Court Services

Sarah A. Skrobis, Director of Library Services

Dave Irvin, Director of Public Works

Jessie L. Moyers, Chief Finance Officer

M. Josh Knight, Engagement & Communications Manager

Christopher J. Tuttle, Director of Parks and Recreation

Amanda DiMeo, Interim Director of Economic Development

Rodney S. Rhodes, Director of Community Development

Jonathan G. Venn, Chief Human Resources Officer

Samantha Johnson, Director of Tourism

James E. Williams, Police Chief

CITY ATTORNEY

John C. Blair, II

CLERK OF COUNCIL

Kiley A. Kesecker

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

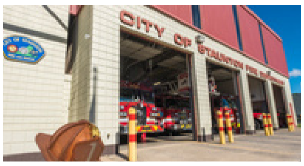
This strategic area affirms City Council's commitment enhancing the economic well-being and quality of life for the City of Staunton through attracting new industries in target areas and supporting the expansion and retention of existing businesses. This area also addresses housing and quality of life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

STAUNTON™ PLAN

Objectives

Infrastructure

The foundational and physical framework, utility systems, and transportation network that supports the city.

1. Plan for and provide appropriate water infrastructure.
2. Complete the infrastructure for Staunton Crossing.
3. Focus on creating walkable places (pedestrian focus, greenways, trails).
4. Plan for and provide stormwater infrastructure and flood mitigation solutions.

Economic Development

Enhance the economic well-being and quality of life for the City 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.

1. Pursue target industries for development of Staunton Crossing.
2. Support the retention and expansion of existing businesses, attract new businesses and promote Staunton as a top tourist destination.
3. Prioritize affordable housing and housing for working families.

Responsive, Efficient Government

Focus on the ways in which the City provides services, attracts and grows its employees, and fulfills the City Council's goals.

1. Recruit highly qualified employees, retain employees that receive continual training and development, compensate competitively, and maintain a workforce that reflects the community it serves.
2. Prioritize regional solutions and problem solving.
3. Review and implement changes to the city's organizational structure to better achieve Council's goals.
4. Develop an effective communications and engagement function.

West End

A commitment to providing resources to Staunton's West End — to promote this community as a vibrant area that has diverse business opportunities, cultural offerings, and great potential for economic growth and stability.

1. Implementation of the West End Revitalization Plan.

Built Environment

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

1. Separation of city J&DR court operations from Augusta County.
2. Plan for the future of public safety facilities.
3. Understand capacity needs and focus on repurposing facilities for city use.

www.ci.staunton.va.us/stauntonplan

Leslie Beauregard
City Manager

STAUNTON™
VIRGINIA

Office of the City Manager

July 1, 2024

Dear Mayor Claffey and Members of Council:

I present to you the City Council FY 2025 Adopted Budget for the City of Staunton for the fiscal year beginning July 1, 2024. The total FY 2025 Adopted Budget is $148,627,141 for all funds, which is a reduction of $5.2 million (-3.4%) over the adopted FY 2024 budget of $153,791,956. Almost half of the total budget is the General Fund, adopted at $73,503,384, a $3.7 million (5.2%) increase over FY 2024.

The city is in a strong position, but that does not mean it comes easily or that difficult decisions are not ahead of us. We believe that this budget is designed to put the city in a positive position to address significant future needs and put us in a position of resilience and financial stability. We need to plan for what's ahead of us now. Therefore, it is more critical than ever to maintain our strong financial foundation, focus on long term financial health, be adaptable with our decision making, and agile in all our actions so that the city remains competitive and the best choice for those who want to live and do business here.

The FY 2025 adopted budget continues to focus on City Council's strategic priority areas such as the reserve set aside for **West End** revitalization, in addition to the city's investment in the West End with constructing its new Juvenile & Domestic Relations District Court in the former Chestnut Hills Shopping Center (**Built Environment**); focusing on **Infrastructure** by having a plan and funding in place to tackle critical and necessary infrastructure needs and adding staff who will manage those and other capital projects; being a **Responsive, Efficient Government** by continuing to address compensation disparities to attract and retain quality employees who provide city services to our residents and champion the city for those who visit; and, focusing on **Economic Development** by investing in infrastructure and continuing to actively market sites to potential companies and businesses at Staunton Crossing.

Finally, 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 in 2022 that will ensure that excellence now and in the future.

BUDGET SUMMARY & HIGHLIGHTS

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

- This budget includes fully funding Staunton City Schools. There is $1,286,439 in additional local funding for City Schools, an 8.1% increase over FY 2024, honoring the funding formula approved by the School Board and City Council in 2022.

116 W. Beverley Street P.O. Box 58 Staunton, Virginia 24402 540.332.3812 (office) 540.851.4000 (fax) www.staunton.va.us

- This budget adopts fee increases in three areas to fund critical major capital and repair infrastructure projects now and in the future: Water Fund, Sewer Fund and the Stormwater Fund. These fees have not been increased for many years and the capital needs to take care of our most important infrastructure continue to grow. Further details are found later in this message.

- This budget fully funds debt payments for existing debt owed by the city with the exception of the new Virginia Resources Authority debt issuance for the new courthouse. The new debt is partially funded with a general fund transfer and the remaining amount will be covered by the Debt Service Fund Sinking Fund balance.

- The adopted budget also starts to set the table for the city to operate an independent Juvenile & Domestic Relations (J&DR) District Court starting in late 2025. Currently, Staunton's J&DR District Court shares a facility with the Augusta County J&DR District Court, and the building is owned by Augusta County. In September 2021, the Commonwealth declared that the court facility was not in compliance with the requirements of Virginia State Code. In November 2022, Augusta County voters approved a referendum to relocate the County's Circuit and District Courts to Verona. As a result of the referendum, the City of Staunton needed to establish its own separate J&DR District Court. This budget includes five additional Sheriff's Deputies and other operational increases to start to support the new court facility. This budget also includes funds for future debt that will need to be issued for construction of the J&DR District Court. The exact amount of the required debt issuance is unknown at this time. The current planned term of the new debt issuance is 20-30 years, so this debt issuance may significantly affect the 10-year payout ratio, if the city needs to go with the longer term.

- This budget continues to focus on the city's commitment to ensuring that pay for our employees is and remains competitive, through a continued focus on compensation and classification study recommendations that were first implemented in FY 2024.

- The budget proposes to add several new positions that are either mandated, support a new service, or address greater demands for a service already being provided: a Deputy II position for the Commissioner of Revenue's Office, conversion of a part time Librarian position to full time with benefits, a part-time Office Services Assistant for the General Registrar, a Deputy City Engineer, a shared Radio Communication Manager to support the regional public safety radio project, the final two Water Treatment Plant Operators mandated by the Commonwealth, and five additional Sheriff's Deputies to support the new J&DR District Court facility. Details on these new positions can be found later in this message under the respective Functional Areas.

- Additional expenditures, driven by increases in the city's share of the cost of operations of regional entities, include the Central Shenandoah Health Department, Middle River Regional Jail, and Valley Community Services Board. There are also increases for several other agencies, including Valley Program for Aging Services, CAPSAW, Valley Children's Advocacy Center, and the Historic Staunton Foundation. Further details on these are found later in this message and can be found under the respective Functional Area they support.

- This budget continues to set aside three reserve funds that were established in the FY 2024 Adopted budget, each equivalent to one cent on the 2023 real estate tax rate, for three key City Council priorities: Uniontown Neighborhood Action Plan, West End revitalization and the Staunton Library's building and space needs. The usage of these reserves will be determined as each of these initiatives moves forward.

- Finally, unfunded departmental operational requests for FY 2025 total over $1.4 million, which mainly consist of new equipment requests. In addition, there is $1.5 million in unfunded personnel related requests for new full-time positions as well as 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, City Assessor, 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. All of these factors influence the projections in this adopted budget.

General Governmental Revenues

Real Estate Taxes

The adopted budget keeps the tax rate at $.89 per $100 of assessed value. The city is in an off-assessment year and any new revenue is the result of new construction. Total new revenue is $853,063.

The median assessed value of residential property for 2024 in the city is $216,500. Foregone Agricultural and Forestal District real estate taxes total $198,800. The city's housing rehabilitation abatement program results in forgone real estate taxes totaling $145,800. The total cost of these two programs is $344,600.

Other Local Taxes

In other local tax revenues, increases are projected in personal property taxes, in the amount of $207,200; sales taxes, in the amount of $350,000; BPOL taxes, in the amount of $100,000; and meals taxes, in the amount of $675,000. Transient occupancy tax revenue is projected to remain level with FY 2024.

State Funding

State funding is estimated at 18.2% of the General Fund budget, with a projected increase of $424,481, totaling $13.4 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 increase is driven by increased projections for aid to law enforcement, state funds for the library, and projected increases from the Compensation Board for the Constitutional Officers.

Federal Funding

Federal revenue accounts for $1.2 million, only 1.6%, of the General Fund budget, and is expected to decrease by $60,295, attributable to a decrease in funding for health and welfare programs.

PROPERIETARY FUNDS

In FY 2024, city staff reported that fee increases may be necessary in future fiscal years in order to fund significant capital needs to water delivery and sewer infrastructure and to fulfill stormwater requirements. After the budget was adopted last year, City Council was briefed by staff several times about each of these needs. Therefore, this budget adopts increases in three areas: Water, Sewer and Stormwater. All fee increases will take effect July 1, 2024.

Water Fund – Adopted Fee Increase of 5%

It has been four years since water fees have been adjusted. And while the fee has remained stagnant, inflation has grown by over 20% for materials, supplies and construction. There are major capital needs to replace and repair the water infrastructure that cannot be funded and the city cannot adequately plan for future water infrastructure needs, all under the current rate. In addition:

- There has been a state mandate in place to add new positions for a Class 1 facility like Staunton's. The city started to add these in 2023, with the final two Water Plant Operator positions adopted in this budget.
- The five-year capital plan for water infrastructure totals over \$19 million and does not include construction costs for the North River Pipeline or Uniontown Water Line Extension. This means that there will be fee increases necessary in order to accommodate these and other important projects in the future.

The fee will increase from \$3.86 to \$4.06. The impact on the minimum bi-monthly bill will be \$1.00. A household of four with average consumption will see an increase of \$2.80 per bi-monthly billing cycle, or \$16.80 annually. The increase is minimal because the Water Fund has a healthy fund balance to partially fund the capital budget in the next few years, with a plan to issue debt in order to fund future projects. The rate change will first appear on bills issued September 10.

Sewer Fund – Adopted Fee Increase of 15%

The sewer rate has not been increased in almost 12 years. And while the fee has not changed since then, inflation has increased by almost 30% for materials, supplies and equipment. This fund also supports the city's share of the Middle River Wastewater Treatment Plant, the budget of which has seen a 65% increase since FY 2013. In addition:

- The current capital budget shortfall in this fund is over \$3 million, which means there will be a deficit of over \$1.6 million at the end of FY 2025.
- The current fund balance will not be enough to cover costs to replace/repair major sewer system infrastructure needs even in the short term.
- Over a five-year period, there are over \$4.8 million in capital needs, which does not include construction costs of Uniontown Sewer Extension. There will need to be future fee increases in order to accommodate these and other important projects.

The fee will increase from \$4.88 to \$5.60. The impact on the minimum bi-monthly bill will be \$3.60. A household of four with average consumption will see an increase of \$10.08 per bi-monthly billing cycle, or \$60.48 annually. This fee increase is driven by more immediate needs and an inadequate fund balance to cover projects in the immediate future. And even with this fee increase, we still have to us fund balance to cover projects scheduled for FY 2025. The rate change will first appear on bills issued September 10.

Stormwater Fund – Adopted Minimum Fee Increase of \$1.80/month and a Credit System Reduced from Six to Two Tiers

In 2023, a study was initiated by the city and completed by Wiley|Wilson that quantified program expenses over the next five-year permit cycle, determined the appropriate rates to complete the program and offered structural modifications to the current program. In December 2023, Wiley|Wilson presented City Council with the study and a series of possible fee and other program changes that would help sustain the fund and provide a consistent source of revenue to accomplish the five-year cycle of projects that must occur in order for the city to achieve its goals to minimize the discharge of pollutants into surface waters and to comply with mandates set forth by the Virginia Department of Environmental Quality. The total cost for stormwater capital projects through 2028 exceeds $11 million, and includes restoration of Asylum Creek, retrofits at Green Hills ponds, various public/private BMP restoration projects and stream restoration at Staunton High School.

The minimum fee will increase from $3.20 to $5.00 per month, for up to 3,400 sq. ft. of impervious area, which covers most residential properties. The rates will be re-evaluated again with the new five-year cycle which starts in 2028. The city's stormwater fee has not been changed since 2010. Even with this fee increase, the stormwater capital budget is not fully funded and debt issuance may be required in FY 2027 and FY 2028.

Another change is to the crediting system. Staunton has in a place a six-tiered system of credits to property owners who construct, maintain and operate stormwater quality and best management practices on their property. The current system does not require an annual renewal to maintain the credit and there is no maximum reduction. This has resulted in a 25% reduction in fee revenue rather than the typical 5%, and the current system puts an undue burden on residential property since most of this gain is realized by commercial customers with large impervious areas. **Therefore, this budget reduces that to a two-tiered system of reductions and credits bringing the crediting system in line with other jurisdictions and easing the burden on residential customers.**

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 difficulties recruiting for positions and maintaining competitive 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.

Therefore, with the recommendations of the Classification and Compensation Study in mind, the FY 2025 budget includes a 3% cost of living adjustment for full and part time employees, effective July 1, 2024, at a cost of $799,340, including benefits, for all funds. There are also additional funds, $17,760, for structural payroll adjustments in various departments.

The School Board approved a budget that includes a 3% pay adjustment for its employees, effective July 1, 2024. In addition, the school board also approved an extra 1% pay adjustment for its employees, effective July 1, 2024, for a total of 4%. The extra 1% will be included in the first budget amendment of the FY2025 budget.

Retirement

Beginning July 1, 2024, the Virginia Retirement System (VRS) will require participating employers to administer the Hybrid Retirement Plan defined contribution component more like a traditional defined contribution plan, more commonly referred to as the Hybrid Rate Separation. Employers will still pay a single defined benefit rate for all plan members. The defined benefit rate for the city decreased from 17.27% in FY 2024 to 16.77% in FY 2025. In addition, employers will need to budget the 1% mandatory contribution and their share of the match for an employee's voluntary contribution for all Hybrid Plan members. The estimated impact to the city's general fund is an additional $28,000 as a result of the VRS Hybrid Rate Separation.

Health Care

While the adopted budget includes a 10% increase in health care costs for the city and to employee's premiums, the exact increase is unknown at this time and will not be known until later in 2024. It is hoped that the increase will be less than 10% and it's hoped the city can absorb the entire increase. Any 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).

Education

Education remains one of the city's highest priorities and its largest single expenditure. The transfer to the Education Fund from the General Fund, totaling $17.26 million, accounts for 23.5% of the General Fund budget, and constitutes an increase of $1,286,439 (8.1% increase) over FY 2024.

The Staunton School Board adopted a total school budget of $48,409,239, an increase of 3.9%, or $1,825,794, over the adopted FY 2024 budget. The School Board adopted budget includes a local contribution that is balanced with the local contribution in the city's budget.

Judicial Administration

Judicial administration operations are increasing 23.4%, or $673,146. This category includes Circuit Court, General District Court, Magistrate, J&DR District Court, City Sheriff, Victim Witness and Commonwealth Attorney. Some of this increase is attributable to a 3% cost of living adjustment for full and part time employees in the City Sheriff's Office on July 1, 2024.

The largest single increase in this functional area is for the City Sheriff with the addition of five new Sheriff's Deputies to staff the new Juvenile & Domestic Relations District Court that will be online in late 2025. The budget for these positions is $295,235 which includes salaries and benefits. The first two deputies will be recruited and hired after July 1 and are budgeted for the full fiscal year. The other three FTEs will be recruited and hired after January 1, 2025, so only a portion of the salaries and benefits are included.

Public Safety

Public safety operations are increasing 3.1%, or $500,727. 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. Much of this increase is attributable to a 3% cost of living adjustment for full and part time employees on July 1, 2024.

A portion of this increase, $131,851 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.

A supporting outside agency to both Public Safety and Judicial Administration is the Valley Children's Advocacy Center. The Valley Children's Advocacy Center's contribution from the city is $15,000, an increase of $7,884. The Center is anticipating federal funding cuts and this increased contribution will help offset loss of revenue for their very important programs that serve so many children and families in our community. Their total request was $30,000.

Health and Welfare

Health and Welfare operations are increasing by 1.3%, or $97,436.

The Central Shenandoah Health District $25,206 increase is attributable to the city's share of a 5% and 2% salary increase spread out over the current and next fiscal year respectively, cost increases to the employee benefit program, and the increased cost of providing services.

The Valley Community Services Board (CSB) is requesting, for a second year, that city funds be banked to "stand up" a crisis receiving center/crisis stabilization unit and thus would not be used to support operational programs. As the budget is currently adopted, their full request is not funded since the CSB is able to cover their operating costs and the local funds are being held in a capital reserve. 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. Staff continues to review information as it is received and will update City Council accordingly. This budget includes a 10% increase over FY 2024, a total of $271,842. Their full request was $401,994.

Valley Program for Aging Services is receiving $30,000, an increase of $4,000. This will allow the agency to expand programs that continue to serve more senior Staunton residents each year, such as the Staunton Café, Meals on Wheels, VPAS' transportation program and Medicare counseling.

Community Development

Community Development, which includes the departments of Community Development, Economic Development, and Tourism, is increasing by $46,409, or 1.5%. Included is a 3% cost of living adjustment for full and part time employees effective July 1, 2024. There is an additional $55,671 for an enterprise permitting and licensing software that will help streamline services in planning, inspections and stormwater engineering. There is also an increase of $20,625 to fund the remaining portion of the Crossing Marketing Plan not covered by the city's American Rescue Plan Act funds.

Supporting the work of Community Development is the Central Shenandoah Planning District Commission. The FY 2025 contribution, based on a funding forumal of 83 cents per capita and other shared costs between the various partners, is $132,294, a slight increase over FY 2024. The city's funds supports the work of the SAW MPO, the staff's work for the 21 local governments it serves for multiple planning puporses, the BRITE transit system and the Afton Express.

The Historic Staunton Foundaion (HSF) also provides support services to and partners with the City of Staunton through their work to maintain, protect and enhance Staunton's historic districts. Per an agreement put in place several years ago, the HSF makes available a staff person, resources, consultation and expertise to review all matters related to historic preservation matters in the City of Staunton. This adopted budget includes an increase of $5,000 over FY 2024, for a total contribution of $40,000. It has been several years since HSF was granted an increase and if the city had to do this on our own, it would likely resemble the creation of an entire city department, which would be much more costly and ineffective.

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 adopted to increase 9.1%, or $664,814. A portion of this increase is attributable to a 3% cost of living adjustment for full and part time employees on July 1, 2024.

In Information Technology, there is a Radio Communication Manager added that will be the primary administrator for the SAW Regional Radio system, overseeing day-to-day operations of nearly 3,000 radios on a network of eight (8) antenna sites and three dispatch centers. This position is funded and shared by all three localities – Waynesboro, Staunton and Augusta County – of which Staunton's share is $22,054, or 22% of the total cost of salaries and benefits.

The General Registrar's budget includes an additional part time Office Services Assistant, budgeted at $19,550. This will ensure that the office receives consistent coverage by a trained employee at all times. The additional staff will also address the continued growth of this office's workload, in the form of mandated standards and requirements by the Department of Elections, to ensure the election process is accessible to all and secure.

The Commissioner of Revenue's Office includes funding in the amount of $77,445 for a new position, a Deputy II. This position is partially offset by State revenue after being recently reinstated by the Compensation Board. The Deputy II will assist this office in increasing duties including management of short-term rentals, meals tax collections, field audits and increases to business license transactions.

In the City Council budget there is a contingency added in the amount of $50,000 for City Council to utilize and allocate during the fiscal year. City Council has had previous discussions about how they can support nonprofit agencies that serve the City of Staunton when the need arises. Not being dedicated to any specific agency or cause provides flexibility to City Council to make those decisions during the year.

In FY 2024, $300,000 in attrition savings were budgeted in the Finance Department's budget. In FY 2025, this is budgeted in Nondepartmental since this really touches every city department. Therefore, while it looks as if the Finance Department budget is increasing by $300,000, it is not and simply is reflecting attrition, or vacancy savings, being budgeted elsewhere.

Public Works

Funding for Public Works and Engineering operations is increasing by 5.5%, or $360,356. A portion of this increase is attributable to a 3% cost of living adjustment for full and part time employees on July 1, 2024.

The Engineering Division includes $137,074, including benefits, for a new position – a Deputy City Engineer. There are currently 33 capital projects either under construction or in development phase that have oversight by the Engineering Office, totaling over $100 million in combined design and construction costs. Five (5) of these projects are VDOT-administered. In addition to these city-initiated infrastructure/facility projects, there are seven (7) subdivision sites currently under construction, or soon-to-be, by private developers; these projects include the infrastructure to support a total of 169 new single-family lots, 22 new townhome units, and 166 new apartment units. It is the responsibility of the Engineering Office to ensure that all of these projects are designed and constructed to meet the city's interests and budget, and ensure that all is done according to the applicable standards, including any funding agency requirements. The Deputy City Engineer will provide much needed assistance in overseeing these projects and tasks. The City Engineer will delegate the oversight of specific projects and areas of internal department assignments to the Deputy City Engineer.

Separate from the General Fund, but under the purview of Public Works, are two new positions in the Water Fund. The Virginia Department of Health several years ago 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. This budget includes the final two FTEs that need to be added. The amount added to the FY25 budget these two positions are $138,896, including benefits.

Recreation, Parks and Library

This functional area increases by 5.1%, or $218,384. Much of this increase is attributable to a 3% cost of living adjustment for full and part time employees on July 1, 2024. The library is expecting an increase in State Aid to Libraries which will help fund the purchase of more books, and furniture and fixtures to improve the reference and study seating in the library.

The budget also includes $49,678 to convert a part time Librarian to full time with benefits. This is offset by additional State Library Funds. With the additional hours, this position will focus on community engagement, to coordinate outreach in tandem with both the Public and Youth Services departments and also take on collection management duties for a portion of the library's holdings, and serve as the library's volunteer coordinator.

FY 2025 CAPITAL IMPROVEMENT PLAN (CIP)

Adopted capital projects in FY 2025, totaling $5,402,833, include the following:

Funded from Future Budget Amendment, $2,891,050:

- $350,000 Fire truck replacement reserve
- $30,000 Fire & Rescue breathing apparatus
- $10,000 Fire & Rescue cardiac monitor
- $125,000 Bike and pedestrian project
- $100,000 Greenways project
- $41,050 Blue Ridge Community College capital share
- $100,000 School capital reserves
- $100,000 Ineligible streets/parking lots
- $140,000 Adaptive traffic control

- $375,000 CAD/RMS system replacement
- $100,000 Sidewalks
- $100,000 Public Works equipment fund
- $100,000 Public Works building fund
- $600,000 Parks & Rec Public Use Facilities
- $100,000 Core network fiber replacement
- $350,000 Replacement of retaining wall and supported sidewalk – West Johnson St.
- $170,000 E911 Electrical upgrades and console replacement

Funded from FY 2025 General Fund Budget Transfer, $861,783
- $287,261 Public Library reserve
- $287,261 West End revitalization reserve
- $287,261 Uniontown neighborhood action plan reserve

Funded from CIP Reserves, $100,000
- $100,000 Uniontown property surveys

Funding from VDOT Reimbursable Funds, $500,000
- $500,000 Evaluation & Repair of North Madison St from West Frederick to North Jefferson

Funding TBD
- $350,000 Maintenance for Gypsy Hill Park Pump House ($131,000 funded from reserves)
- $700,000 Gypsy Hill Park pool house improvements

DEBT

The city issued bonds in May 2024 through the Virginia Resource Authority's 2024 Spring Pool. The bond proceeds from the par amount and the bond premium were $18,813,594. Bond proceeds are exclusively for the construction of the Juvenile and Domestic Relations Courthouse. The true interest cost for the bond issuance is 3.3% and the term of the bond is 15 years.

The city is meeting two out of the three required debt ratios. The net direct debt as a % of taxable assessed value is required to be a maximum of 4.0% and the current ratio is 2.4%. The second requirement is a maximum debt service as a % of total government expenditures of 15.0%. The FY2025 actual is 10.0%.

For the third ratio, the city is required to have a 10-year payout ratio greater than 50%; currently the city is scheduled to retire 48.38% of the general fund debt within the next 10 years, which is 1.62% 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 renovation and addition. 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. The city is projected to meet the 50% requirement in FY2027. After the issuance of the new courthouse debt, the outstanding debt for schools as a percentage of General Fund outstanding debt equals 62%, compared to 38% for the city.

The budget includes $6,838,119 for the debt service sinking fund, of which $5,676,903 is a transfer from the General Fund and the remaining $1,161,216 will be funded from the debt service sinking fund balance.

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 2025 total over $1.4 million, which mainly consist of new equipment requests. In addition, there is $1.5 million 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 to the majority of the FY 2025 CIP being funded with projected FY 2024 carryover, 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, some of the highlights are below.

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 $100,000 Industrial Revitalization Planning Grant through the Virginia Department of Housing and Community Development for the Arcadia Project to transform the former historic Dixie Movie Theater into an entertainment and educational center with a mission of connecting people through culture and creativity. This project expects to remit more than $750,000 in new state and local tax revenue over 10 years. It will also provide needed space for Staunton's lively creative arts scene. To undertake the actual renovations, the project received an additional $1.5 million Industrial Revitalization Restoration Grant.

- The city was the recipient of a FY 2023 Virginia Business Ready Site Program (VBRSP) grant in the amount of $4,550,000 to elevate the Staunton Crossing project to a Tier 4/5 site. This grant will pay for construction of the wastewater collection system. A FY 2024 VBRSP grant for $13.2 million has been submitted to fund the necessary water facilities for the eastern portion of the city including Staunton Crossing.

- The former Western State Hospital Steam Plant project received a $99,000 planning grant 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. A $1.5 million Industrial Revitalization Restoration Loan application was submitted to the Department of Housing and Community Development to continue restoration efforts.

- The city is in its final year of the Environmental Protection Agency Brownfields Assessment Grant award in the amount of $300,000 to continue the efforts to revitalize 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, including an express carwash, a new Sentara Primary Care facility, and Cookout all along Richmond Avenue. Next to Stan's Ski and Snowboard shop, Micah's Coffee opened their new location with drive through coffee services. Walmart added space to their building to accommodate grocery pick up services, and new construction of a 5,969 square foot building at 1012 Richmond Avenue will create a new Firestone Complete Auto Care Center. Plans are in process for a new Dunkin' Donuts on Greenville Avenue in the former Wendy's location. Planet Fitness opened in the commercial strip on Greenville Avenue. Several new businesses opened at or near downtown including Latin Soul, Baby Opal, SolArt Center, Foxtails, Cosette Café, Kate's Mercantile & Co., and Bijou, in addition to the re-opening of Brick's Restaurant and Pub. And, 106 Industry Way in Green Hills was recently purchased and construction is underway for a new 40,000 square foot commercial manufacturing facility. Plans for an additional building of 60,000 square feet will follow creating a total of 100,000 square feet of new industrial space.

New housing opportunities are underway across the city. The renovation of 4,376 square feet of historic space on Lawyers Row were completed and the eight hotel-type suites opened. The Villages renovated a 10,681 square foot utility/storage facility and built a 12,530 square foot building to create 20 new apartments. The former Staunton Steam Laundry is being redeveloped into apartments and retail space the old Staunton Steam Laundry Building. At two stories with 29,298 gross square feet, this will become mixed occupancy to include 28 apartments and future retail or restaurant space (3,868 square feet). The Armory Building, which will be two stories with 12,293 gross square feet, will become 20 apartments.

Other apartment developments include Middlebrook Trace, consisting of two, three-story apartment buildings each consisting of forty-one units with a total of eighty-two new apartments to be located at 601 Moore Street; and, Middlebrook Trace II, a single, four-story apartment building consisting of forty-eight units and a common area with a total of 62,011 square feet to be located at 914 Middlebrook Avenue. Another new apartment complex to be located at 1013 Seth Dr. consisting of eight buildings housing 72 units will be known as The Hills.

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 those who are income-challenged, the elderly, and those with special needs in our community. In its fifth year as a U.S. Department of Housing and Urban Development (HUD) entitlement community, the city received an allocation of $319,410, directed to organizations providing services and housing rehab to low-to-moderate income families and infrastructure projects in their neighborhoods.

The city has many exciting infrastructure projects in the works or have been recently completed:

- The city was awarded $5.93 million by the Virginia Department of Health Office of Drinking Water (ODW) to apply to the Gardner Springs Pump Station Upgrade project. These funds come from ODW's allocation of American Rescue Plan Act (ARPA) funds that are being distributed state-wide to 45 ongoing projects, totaling $100 million. The project is currently under construction and is scheduled for completion in Spring 2025.

- The Rockway Street Water Line Replacement Project was completed, including the installation of approximately 900 LF of new 6” ductile iron water line to replace the existing 2” and smaller lines, which were leak-prone and undersized. This project was paid for using HUD CDBG funding.

- The Gypsy Hill Park Stream Restoration Project is underway, half of which is funded by a Stormwater Loan Assistance Fund Grant and the other half with city ARPA funds, for a total project cost of $1.7 million. This is an exciting project that, when completed, will stabilize stream banks and help prevent erosion, reduce the risk of flooding downstream, preserve historic trees, improve aquatic habitat and generally enhance the aesthetics of the park. It will also account for approximately 10% of the total load reduction requirements to be achieved by 2028 per the current 2023-2028 TMDL Permit and Action Plan as mandated by the Chesapeake Bay Act.

The city had a very busy year as far as community development and planning initiatives, including a detailed and cohesive set of design guidelines for the City’s Entrance Corridor Overlay Districts that was completed. The design guidelines are intended to assist property owners, developers, and contractors as they plan new development, redevelopment, or alterations to their properties. Through rezonings and special use permits, City Council also approved many private development projects. Two projects in particular that might have the greatest impacts are the city’s first Solar Energy Facility on Commerce Road, and the redevelopment of the historic Coca-Cola Bottling Works on North Augusta Street to a micro-brewery and tasting room.

Utilizing funds from the American Rescue Plan Act (ARPA), the city worked with consultants to develop plans to address the needs of two important areas of the city: Uniontown and the West End.

- Uniontown Neighborhood Action Plan - The city completed, and Council adopted, the Uniontown Neighborhood Action Plan. Significant public input was received during the development of the plan. The plan establishes goals and objectives for the community, with a focus on areas of concern (i.e. preservation, revitalization, redevelopment, economic impact and infrastructure needs). The plan includes clearly articulated, action-oriented strategies for addressing the community’s greatest development needs. City Council has already initiated action on several of these recommendations.

- West End Revitalization Strategy - The city began work on developing a revitalization strategy for the city’s West End Community to evaluate existing conditions, identify revitalization needs and priorities, develop a vision and improvement strategy, and create a marketing approach. The public has been very active in project and the revitalization strategy is expected to be completed this summer.

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

- The Virginia Scenic Railway expanded capacity by adding a second railcar to their excursions.
- Staunton was named “The Shenandoah Valley’s Best Kept Secret” by Garden & Gun Magazine; Beverley Street was named “One of the Best Main Streets You Need to Visit ASAP” by Country Living Magazine; and Staunton is “One of the Best Small Towns to Retire” by World Atlas.
- Hotel 24 South will celebrate 100 years in 2024.
- Holy Cross Presbyterian Church is renovating the former Dice’s building on Frontier Drive for their new facility.
- The Staunton Augusta YMCA recently completed a new 4,000 square foot pavilion located at 575 New Hope Road to use as an activity center.

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 2024 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 for her expertise and insights; John Blair and Robin Wallace in the City Attorney's Office for providing guidance and advice on the city's tax and budget ordinances; former City Assessor Charley Haney, Commissioner of Revenue Maggie Ragon and Treasurer Rick Johnson for their time and expertise in helping develop the revenue projections; and Morgan Smith and Josh Knight in the City Manager's Office for their numerous contributions, from development of the budget cover, to editing documents 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.

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

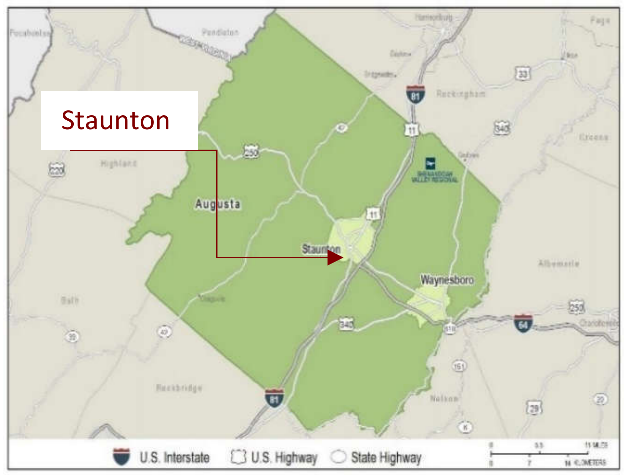
The City is governed by seven members of City Council for policymaking and legislative issues. Council members are elected at large for four-year terms. Council members elect the mayor. The city manager is appointed by City Council and is responsible for the general operations of the City and administering 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.

STAUNTON, WAYNESBORO, AUGUSTA COUNTY AREA -STATISTICAL DATA

POPULATION:

Locality	2010	2020	%+
Staunton	23,746	25,750	8.4%
Waynesboro	21,006	22,196	5.7%
Augusta County	73,750	77,487	5.1%
Commonwealth of Virginia	8,001,024	8,631,393	7.9%

Source: U.S. Census

INCOME LEVELS:

Locality	Median Household Income
Staunton	$59,731
Waynesboro	$52,519
Augusta County	$76,124
Virginia	$87,249

Source: 2018-2022 American Community Survey

DISTRIBUTION BY GENDER:

Locality	Female	Male
Staunton	54.3%	45.7%
Waynesboro	51.1%	48.9%
Augusta County	49.2%	50.8%
Virginia	50.8%	49.2%

Source: U.S Census, 2020

LAND AREA:

Locality	Square Miles	Population Per Square Mile
Staunton	19.92 sq. miles	1,292.7
Waynesboro	14.97 sq. miles	1,482.7
Augusta County	967.07 sq. miles	80.1
Virginia	39,482.11 sq. miles	218.6

Source: U.S. Census, 2020

DISTRIBUTION BY RACE and ETHNICITY:

Race & Ethnicity	**Staunton**	**Waynesboro**	**Augusta County**	**Virginia**
White	81.8%	76.4%	90.8%	63.5%
Black or African American	10.7%	10.6%	4.4%	18.9%
Hispanic	3.8%	9.3%	3.4%	10.0%
Other	3.7%	3.7%	1.4%	7.6%

Source: 2018-2022 American Community Survey, Categories include Not Hispanic or Latino, except for the Hispanic category.

EDUCATION LEVEL:

Locality	High School graduate-persons age 25 years+	Bachelor's degree or higher-persons age 25 years+
Staunton	92.6%	33.6%
Waynesboro	88.2%	27.2%
Augusta County	89.9%	23.3%
Virginia	91.1%	41.0%

Source: 2018-2022 American Community Survey

OTHER INFORMATION:

Locality	Median Age	Total Housing Units	Veterans
Staunton	41.0	12,293	1,613
Waynesboro	38.7	10,288	1,480
Augusta County	44.8	32,675	5,078
Virginia	38.7	3,625,285	654,068

Source: 2018-2022 American Community Survey

CITY OF STAUNTON

PRINCIPAL PROPERTY TAXPAYERS, 2023 (Unaudited)
Assessment Year 2024, Fiscal Year 2025

Taxpayer	Assessed Value	% of Assessed Value
Big Sky LLC	$27,450,600	1.13%
Jeco Corporation	$14,702,400	0.61%
Staunton Station LLC	$11,820,200	0.49%
Wal-Mart Real Estate Business	$11,740,200	0.49%
ETCL Staunton LLC	$11,150,400	0.46%
Statler Station LLC	$10,807,400	0.45%
LRC Willow View LP	$10,428,300	0.43%
Woodcrest Properties	$9,866,100	0.41%
BH Brightview Baldwin Park LLC	$9,022,600	0.37%
Frontier Preservation Associates LLC	$8,020,900	0.33%

Source: City of Staunton Department of Assessor

Principal Employers, 2023 (Unaudited)

Employer	Employment Range
Western State Hospital	500-999
Staunton City Schools	250-499
Brightview Senior Living LLC	250-499
City of Staunton	250-499
Federated Auto Parts	250-499
Mary Baldwin University	100-249
Wal-Mart Associates Inc	100-249
Virginia Department of Transportation	100-249
Graphic Packaging	100-249
Best Buy	100-249

Source: Virginia Employment Commission (VEC)

SCHOOL ENROLLMENT	
FISCAL YEAR ENDING	
2023	2,531
2022	2,575
2021	2,435
2020	2,595
2019	2,578
2018	2,563
2017	2,534
2016	2,535
2015	2,590
2014	2,535

Source: Staunton City Schools

UNEMPLOYMENT RATE	
FISCAL YEAR ENDING	
2023	2.70%
2022	3.0%
2021	4.2%
2020	8.2%
2019	2.9%
2018	3.2%
2017	3.8%
2016	3.9%
2015	5.1%
2014	5.6%

Source: Virginia Employment Commission

THE BUDGET PROCESS

The City's budget team consists of the City Manager, Assistant City Manager, and Chief Finance Officer (CFO). The budget complies with relevant financial policies and Virginia state law. 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 2024 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.
- 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.

BUDGET AMENDMENTS

Budget amendments that appropriate new revenue or transfers between funds are made only with the approval of the City Council upon recommendation by the Chief Financial Officer. Budget amendments must be introduced to City Council and then approved at a subsequent meeting. In accordance with the Code of Virginia Section 15.2-2507, the city must hold a public hearing for any budget amendment that exceeds one percent of the total expenditures shown in the currently adopted budget. The public hearing must be advertised at least once in a newspaper having general circulation in Staunton at least seven days prior to the meeting date. School budget amendments follow the same process, but must be first approved by the School Board before being introduced to City Council.

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 FY2025 Budget was presented to City Council on March 27, 2024 and was adopted on April 25, 2024.

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.

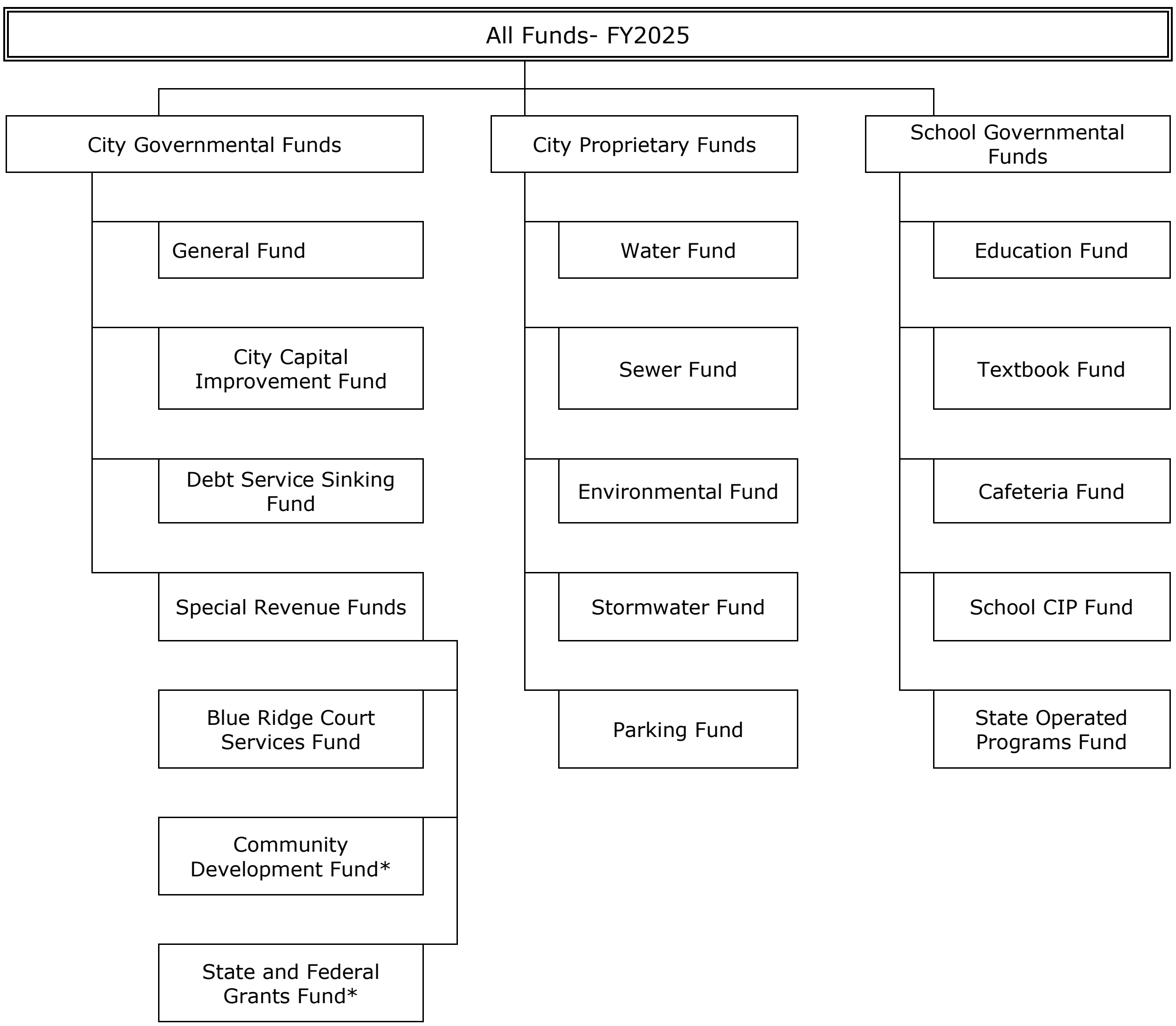
Major governmental funds include the General Fund, Debt Service Sinking Fund, and the Capital Improvement Fund. Expenditures are recorded when the related fund liability is incurred, and revenues are recognized when both measurable and available. The City records revenues received within 45 days of the 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 FY2025 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

FY2025 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, Engagement and Communications Manager, 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 Development **-** Guides the growth and development of the City of Staunton in an effort to enhance the quality of life in our community. The Department is responsible for reviewing, developing and administering plans that reflect the City's interest in the preservation of historic resources; protection of the environment; and the provision of efficient design while recognizing the City's unique and natural features alongside the implementation of public facilities, services, and the effective utilization of the City's resources. Functional areas include Building Services, Planning & Zoning, Environmental Programs and Housing.

Economic Development - Helps bridge public and private sector development in an effort to create jobs, increase revenue, and enhance Staunton's quality of life over the long term.

Fire & Rescue - 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, utility billing, utility collections, 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, water treatment and the city's engineering functions. 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.

Tourism - The Staunton Convention & Visitors Bureau (CVB) increases awareness of the City of Staunton as a visitor destination through a collective sales and marketing approach that stimulates overnight stays, enhances visitor spending and ultimately produces a substantial economic impact for the City of Staunton. The Staunton CVB provides information and coordination to group tour operators, meeting planners, travel writers and film scouts.

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.

CITY OF STAUNTON
DEPARTMENTAL / FUND RELATIONSHIP

Department	General Fund	Blue Ridge Court Fund	Water Fund	Sewer Fund	Parking Fund	Stormwater Fund	Environ. Fund	CIP Fund	Education Fund	Textbook Fund	SOP Fund	Cafeteria Fund	School CIP
City Council	X												
Clerk of Council	X												
City Manager	X												
Human Resources	X												
City Attorney	X												
Communications Manager	X												
Professional Consultants	X												
City Memberships	X												
Finance	X												
Assessor	X												
Commissioner of Revenue	X												
Treasurer	X												
Registrar	X												
Information Technology	X												
Risk Management	X												
Circuit Court	X												
General District Court	X												
Magistrates	X												
Juvenile Domestic Relations Court	X												
Clerk of the Circuit Court	X												
Sheriff	X												
Victim Witness Program	X												
Commonwealth Attorney	X												
Police	X												
E 911 Center	X												
Fire	X												
Community Public Safety	X												
Juvenile Detention Home	X												
Community Public Safety	X												
Local Agency	X												
Juvenile Detention Home	X												
Jail	X												
Office of Youth	X												
Inspections	X												
Animal Control	X												
Medical Examiner	X												
Engineering	X												
Public Works Administration	X												
Streets	X												
Traffic Engineering	X												
Traffic Signals	X												
Building Maintenance	X												
Equipment Maintenance	X												
Public Health	X												
Valley Community Services Board	X												
Children Services Act	X												
Dept of Social Services	X												
Tax Relirf for Elderly	X												
Community Welfare Assistance	X												
Educational Contributions	X												
Parks and Recreation	X												
Horticulture	X												
Golf Course	X												
Park Maintenance	X												
Community Cultural Contribution	X												
Library	X												
Planning	X												
Community Deveopment Assistance	X												
Economic Development	X												
Tourism	X												
Staunton Welcome Center	X												
Blue Ridge Court Services		X											
Water Fund			X										
Sewer Fund				X									
Parking Fund					X								
Stormwater Fund						X							
Environmental Fund							X						
Capital Improvement Fund								X					
Education Fund									X				
Textbook Fund										X			
State Operational Programs											X		
Cafeteria Fund												X	
School CIP													X

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 include 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 sixteen and one-half 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, 2023, equal to $11,523,414, (FY2024 General Fund Adopted Budget = $69,838,873 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 2013-2023 is stated below:

GENERAL FUND - FUND BALANCE HISTORY						
Year Ended June 30	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
2023	$ 121,993	$ 967,138	$ 11,523,414	$ 2,970,571	$ 9,554,873	$ 25,137,989
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 9, 2024. The Staunton Plan includes five focus areas, called strategic areas, that guide what work should be prioritized: Infrastructure; Economic Development; Responsive, 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 $11,523,414. 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.

CITY OF STAUNTON DEPARTMENTAL PERFORMANCE MEASURES

Function/Program	2021 Actual	2022 Actual	2023 Actual	2025 Target	STAUNTON PLAN Values	STAUNTON PLAN Strategic Areas
General Administration						
City Council / Manager:						
Regular Meetings Held	21	20	20	21	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Special Meetings Held	9	9	7	8	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Resolution	23	34	33	25	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Ordinance Amendments	37	32	40	30	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Board Appointments	45	32	46	40	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Budget Adoption	5/13/2020	4/22/2021	4/28/2022	4/25/2024		
Human Resources						
Applications Received	690	602	643	700	IN; IE; EX	REG
Positions Filled	140	152	135	100	IN; IE; EX	REG
Trainings Held	24	586	192	600	IN; IE; EX	REG
Grievances Filed	0	0	0	0	IN; IE; EX	
Finance						
Unqualified Audit Opinion	Obtained	Obtained	Obtained	Obtained	IN; EX	REG
GFOA Award for Financial Reporting	Obtained	Obtained	Obtained	Obtained	IN; EX	REG
Number of Accounts Payable Checks	7,382	8,738	8,809	8,500	IN; EX	REG
Number of Payroll Checks Processed	15,775	17,001	17,864	16,500	IN; EX	REG
Number of Journal Entries	618	650	799	650	IN; EX	REG
Treasurer						
Real Estate Tax Bills	11,267	11,199	11,243	11,300	IN; EX	ED; REG; BE
Personal Property Bills	18,712	18,842	20,027	18,750	IN; EX	ED; REG; BE
Dog Licenses	1,375	1,401	1,439	1,450	IN; EX	ED; REG; BE
Collection Actions	20,888	20,780	22,886	21,000	IN; EX	ED; REG; BE
Fees, Permits, and Other Licenses	33,319	32,017	34,248	33,500	IN; EX	ED; REG; BE
Taxes and Other State Duties	1,026	821	429	1,250	IN; EX	ED; REG; BE
Financial Management Transactions	9,794	8,199	7,941	9,800	IN; EX	ED; REG; BE
Registrar						
Registered Voters	17,591	17,949	18,084	18,000	IN; IE; EX; ENG	REG
Election Day In Person Voters	4,943	6,297	5,744	7,500	IN; IE; EX; ENG	REG
All Other Voters	9,639	4,465	3,414	7,500	IN; IE; EX; ENG	REG
Information Technology						
PC's Supported	375	375	375	375	IN; EX	IN; ED; REG; WE; BE
Printers Supported	75	125	125	125	IN; EX	IN; ED; REG; WE; BE
Phones Supported	800	800	800	800	IN; EX	IN; ED; REG; WE; BE
Servers Supported	40	40	40	40	IN; EX	IN; ED; REG; WE; BE
User Supported	400	400	400	400	IN; EX	IN; ED; REG; WE; BE

STAUNTON PLAN

Values:	**Strategic Areas:**	**Strategic Areas:**	
Integrity	Infrastruture	Infrastruture	IN
Inclusion & Equity	Economic Developm	Economic Development	ED
Excellence	Responsive, Efficient	Responsive, Efficient Government	REG
Engagement	West End	West End	WE
Environmentally Conscious	Built Environment	Built Environment	BE

CITY OF STAUNTON DEPARTMENTAL PERFORMANCE MEASURES						
	2021	2022	2023	2025	STAUNTON PLAN	
Function/Program	**Actual**	**Actual**	**Actual**	**Target**	**Values**	**Strategic Areas**
Public Safety:						
Police:						
Arrests	2,421	2,501	2,515	2,700	IN; IE; EX; ENG	ED; REG
Parking tickets	3,829	1,985	1,481	4,675	IN; IE; EX; ENG	ED; REG
Traffic citations	3,348	4,155	3,923	4,800	IN; IE; EX; ENG	ED; REG
Fire:						
Incident responses	2,619	3,175	3,880	3,700	IN; IE; EX; ENG	IN; ED; REG
Fires extinguished	43	65	21	65	IN; IE; EX; ENG; ENC	IN; ED; REG
Inspections	972	1,687	1,342	1,925	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Inspections:						
Building permits issued	1,100	948	665	1,100	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Building inspections conducted	2,805	2,564	2,674	3,300	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Public Works:						
Refuse:						
Recycling collected (tons per day)	1.10	1.00	0.81	1.50	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Refuse collected (tons per day)	68.1	65.6	33.13	68	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Other public works:						
Lane miles paved	9.86	6.7	13.8	150	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Parks and Recreation:						
Recreation Games	300	1200	1300	2,100		
Total Golf Membership	26	180	123	125	IN; IE; EX; ENG; ENC	REG
Rounds of golf	11,015	11,044	11,711	12,000	IN; IE; EX; ENG; ENC	REG
Library:						
Volumes in collection	111,840	116,095	117,309	125,000	IN; IE; EX; ENG; ENC	REG
Total volumes borrowed	132,989	201,746	141,421	200,000	IN; IE; EX; ENG; ENC	REG
Utility:						
New connections-water	25	24	33	30	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Active customers-water	9,604	9,792	9,825	9,885	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE

STAUNTON PLAN			
Values:	**Strategic Areas:**	**Strategic Areas:**	
Integrity	Infrastruture	Infrastruture	IN
Inclusion & Equity	Economic Developm	Economic Development	ED
Excellence	Responsive, Efficient	Responsive, Efficient Government	REG
Engagement	West End	West End	WE
Environmentally Conscious	Built Environment	Built Environment	BE

CITY OF STAUNTON, VIRGINIA

FY 2025 BUDGET

JULY 1, 2024 - JUNE 30, 2025

ADOPTED BUDGET - $148,627,141

BUDGET DATA, SCHEDULES, FINANCIAL INFORMATION

April 25, 2024

www.staunton.va.us

Ordinance No. 2024-

AN ORDINANCE ESTABLISHING A BUDGET FOR THE CITY OF STAUNTON, VIRGINIA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, 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 **$148,627,141** for the City of Staunton, Virginia for the fiscal year beginning July 1, 2024 and ending June 30, 2025 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, 2024, and ending June 30, 2025, 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, 2024, 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, 2024, which shall be and is fixed at $0.15 (fifteen cents) per $100.00 of assessed value of such property for calendar year 2024. 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, 2024, 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, 2024 shall be and is fixed at $1.24 per $100.00 of assessed value per year.

SECTION 5. For the period of July 1, 2024, through June 30, 2025, 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 2024 calendar year. The service charge shall be and is payable in one installment on December 15, 2024. 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.

This ordinance shall be effective July 1, 2024.

Stephen W. Claffey, Mayor

ATTEST:

Kiley A. Kesecker
Clerk of Council

Ordinance No. 2024-

CITY OF STAUNTON, VIRGINIA
FY 2025 ADOPTED BUDGET

GENERAL FUND

ANTICIPATED REVENUE		BUDGET
General Property Taxes	$	34,407,774
Other Local Taxes	$	20,219,522
Commonwealth of Virginia	$	13,407,833
Current Service Charges	$	1,753,889
Federal Revenue	$	1,179,557
Recovered Costs	$	1,404,109
Licenses and Permits	$	269,200
Use of Money and Property	$	615,000
Fines and Forfeitures	$	197,500
Miscellaneous	$	49,000
Total Revenue	$	73,503,384

APPROPRIATIONS		
Transfer to Education Fund	$	17,256,610
Public Safety	$	16,528,351
Health and Welfare	$	7,470,044
Public Works	$	6,905,910
General Government Administration	$	7,941,303
Transfer to Debt Service Sinking Fund	$	5,676,903
Parks, Recreation, Library, and Cultural	$	4,525,525
Judicial Administration	$	3,545,290
Community Development	$	3,050,865
Transfer to the City CIP Fund	$	861,783
Nondepartmental	$	(268,200)
Educational Agency Contributions	$	9,000
Total Appropriations	$	73,503,384

DEBT SERVICE SINKING FUND

ANTICIPATED REVENUE		
Transfer from the General Fund	$	5,676,903
General Revenues	$	1,161,216
Total Revenue	$	6,838,119

APPROPRIATIONS		
Debt	$	6,838,119
Total Appropriations	$	6,838,119

CAPITAL IMPROVEMENTS PROJECT FUND

ANTICIPATED REVENUE		
Transfer from the General Fund	$	861,783
Total Revenue	$	861,783

APPROPRIATIONS		
Capital Improvements	$	861,783
Total Appropriations	$	861,783

BLUE RIDGE COURT SERVICES FUND

ANTICIPATED REVENUE		
Non Capital Grants/ Contributions	$	1,160,474
Miscellaneous		155,500
Charges for Services		140,000
Total Revenue	$	1,455,974

APPROPRIATIONS		
Operations	$	1,455,974
Total Appropriations	$	1,455,974

WATER FUND

ANTICIPATED REVENUE		
Charges for Service	$	4,736,333
General Revenues		185,000
Grant Contributions		-
Total Revenue	$	4,921,333
APPROPRIATIONS		
Operations	$	3,451,936
Debt		943,397
Capital		526,000
Total Appropriations	$	4,921,333

SEWER FUND

ANTICIPATED REVENUE		
Charges for Services	$	4,409,296
General Revenues		1,277,795
Total Revenue	$	5,687,091
APPROPRIATIONS		
Operations	$	3,179,717
Debt		868,034
Capital		1,639,340
Total Appropriations	$	5,687,091

PARKING FUND

ANTICIPATED REVENUE		
Charges for Services	$	274,500
General Revenues		185,989
Total Revenue	$	460,489
APPROPRIATIONS		
Operations	$	283,598
Debt		176,891
Total Appropriations	$	460,489

STORMWATER FUND

ANTICIPATED REVENUE		
Charges for Services	$	1,350,500
General Revenues		30,000
Total Revenue	$	1,380,500
APPROPRIATIONS		
Operations	$	1,030,500
Capital		350,000
Total Appropriations	$	1,380,500

ENVIRONMENTAL FUND

ANTICIPATED REVENUE		
Charges for Services	$	3,629,900
General Revenues		1,465,329
Non Capital Grants/ Contributions		14,000
Total Revenue	$	5,109,229
APPROPRIATIONS		
Operations	$	3,208,116
Capital		1,901,113
Total Appropriations	$	5,109,229

EDUCATION FUND

ANTICIPATED REVENUE			
Commonwealth of Virginia	$	23,686,599	(1)
Transfer from the General Fund		17,256,610	
Federal Government		1,862,054	
Charges for Services		10,000	
General Revenues		56,292	
Total Revenue	$	42,871,555	
APPROPRIATIONS			
Administration and Operation of Schools	$	42,871,555	
Total Appropriations	$	42,871,555	

(1) This revenue figure is estimated and will be adjusted on the first budget amendment of FY2025.

CAFETERIA FUND

ANTICIPATED REVENUE		
Operating Grants	$	1,841,677
Charges for Service		5,350
General Revenues		394,946
Total Revenue	$	2,241,973
APPROPRIATIONS		
Operations	$	2,241,973
Total Appropriations	$	2,241,973

SCHOOL TEXTBOOK FUND

ANTICIPATED REVENUE		
Commonwealth of Virginia	$	251,534
General Revenues		152,018
Total Revenue	$	403,552
APPROPRIATIONS		
Operations	$	403,552
Total Appropriations	$	403,552

SCHOOL CAPITAL IMPROVEMENTS PROJECT FUND

ANTICIPATED REVENUE		
General Revenues	$	150,000
Total Revenue	$	150,000
APPROPRIATIONS		
Capital Improvements	$	150,000
Total Appropriations	$	150,000

STATE OPERATED PROGRAMS

ANTICIPATED REVENUE		
Operating Grants	$	2,742,159
Total Revenue	$	2,742,159
APPROPRIATIONS		
Operations	$	2,742,159
Total Appropriations	$	2,742,159

Grand Total Revenues	**$**	**148,627,141**
Grand Total Expenditures	**$**	**148,627,141**
Balance		**$0**

Approved this 25th day of April 2024

Effective Date: July 1, 2024

ATTEST: [signature]
Kiley A. Kesecker
Clerk of Council

CERTIFIED: [signature]
Stephen W. Claffey
Mayor of Council

City Council Amendments to the FY2025 Proposed City Budget

Manager's Recommended FY2025 Revenue Estimates	**$**	**99,859,806**
Amendments to FY2025 Revenue Estimates		
Increase Revenues		
General Fund - Payment in Lieu of Taxes Enterprise Funds	$	121,465
General Fund - Comp Board Funds	$	121,313
General Fund - State Library Funds	$	30,318
Debt Service Sinking Fund - Transfer from General Fund	$	85,000
Total Amended FY2025 City Budget	**$**	**100,217,902**

Manager's Recommended FY2025 Expenditure Estimates	**$**	**99,859,806**
Amendments to FY2025 Expense Estimates		
Decrease Expenses		
General Fund - Shenandoah Valley Detention Center	$	(9,684)
General Fund - Operational Reductions	$	(19,360)
Increase Expenses		
General Fund - Animal Shelter	$	2,257
General Fund - Enterprise Zone Incentives	$	70,000
General Fund - Payroll Increases	$	17,760
General Fund - Commissioner of the Revenue Position	$	77,445
General Fund - Upgrade Library Position to Full-Time	$	49,678
General Fund - Transfer to Debt Service Sinking Fund	$	85,000
Debt Service Sinking Fund - Increase Debt Service	$	85,000
Total Amended FY2025 City Budget	**$**	**100,217,902**

Long Term Revenue and Expenditure Projections

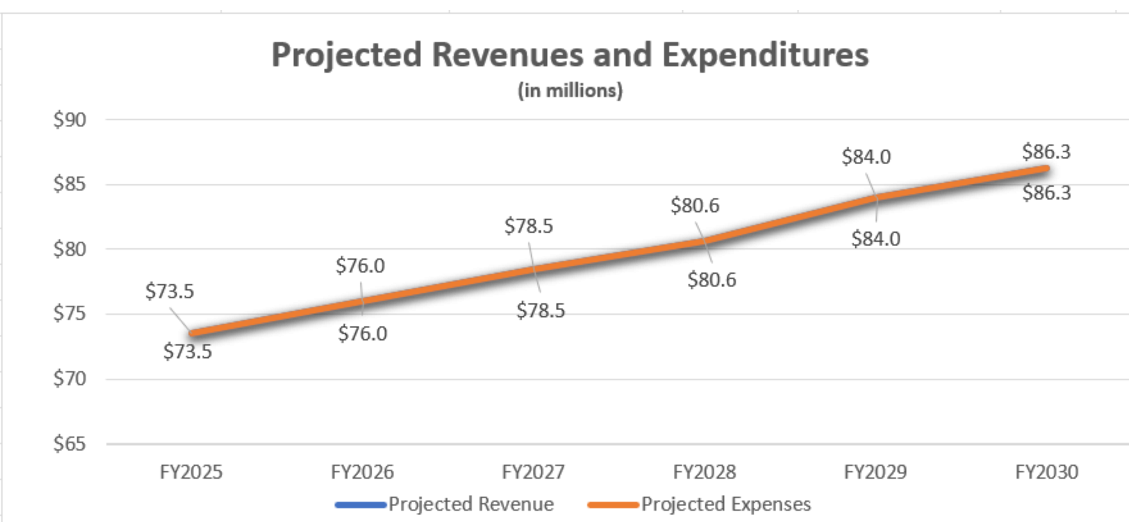
As part of this year's budget process, staff has prepared a five-year financial projection for both general fund revenue and expenditures. Growth rates are based upon historical actual data from FY2017 to FY2024's adopted budget with modifications made for known or anticipated variables. Although this document is purely a projection and actual revenues and expenditures will deviate from these projections, Council can glean an insight as to financial challenges which lie ahead for the City.

In many localities, five-year operational projections will show funding variances between projected revenues and expenditures. The Staunton gap is no different and is a result of assumptions that revenue policies remain consistent on a trajectory known at the time of the forecast, and that operational costs reflect ongoing and continuing programs and services. During the budget preparations for FY2026 and beyond, Council will need to consider tax rates and fees, financial policies, departmental cost cutting measures, and program changes or reductions. The projected gaps will be closed during each budget cycle to arrive at a balanced budget.

FY2025 shows positive year on year revenue increases in real and property tax revenue of 3.3% and 4.0% respectively. Combined increase of $1.2M over FY2024 is projected in these two areas alone. Other local taxes which include meals, occupancy, and sales tax is projected to increase by nearly 6.6%, or $1.2 million. The year-on-year increase is reflective of the steady performance of the economy following the global pandemic. The previous six-year revenue trend shows an average increase of 3.57% per year.

The five-year projection is showing a negative variance with the assumption that the city reimplements the CIP reserve funding. In addition, starting in fiscal year FY2026 the city will see an increase in judicial related expenses for the operations of the Juvenile and Domestic Relations court, which was previously combined with Augusta County's facilities.

In future years, City Council will need to review its revenue and expenditure policies in order to balance the operational needs of the City and the tax burden of its citizens. The chart below illustrates projected revenues and expenditures from FY2025 to FY2030 in the General Fund.



The five-year revenue/expense projection appears below:

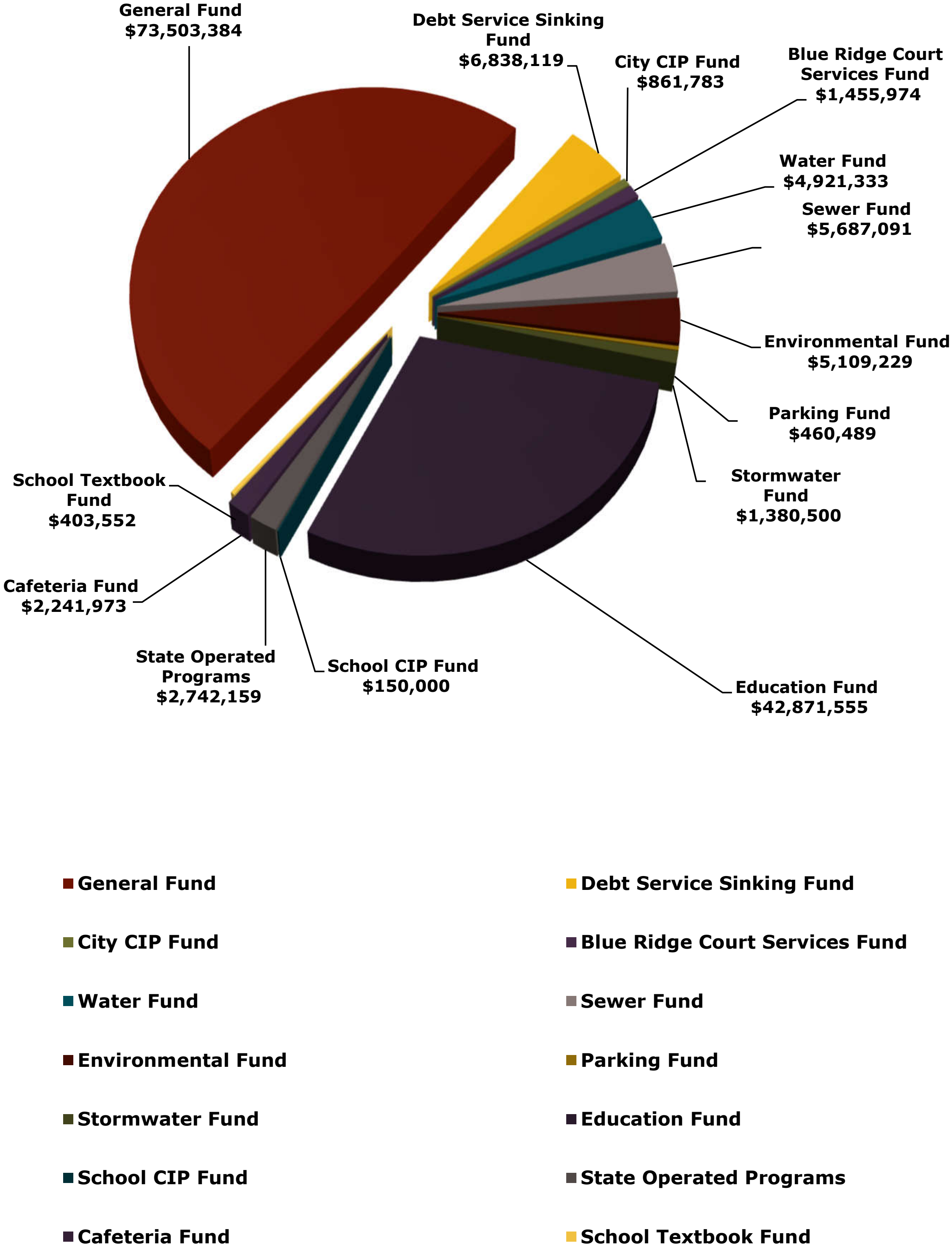
CITY OF STAUNTON FIVE YEAR PROJECTION						
Revenues	**FY2025 Adopted**	**FY2026 Projected**	**FY2027 Projected**	**FY2028 Projected**	**FY2029 Projected**	**FY2030 Projected**
Real Property Taxes	$ 27,072,774	$ 27,749,593	$ 29,137,073	$ 29,428,444	$ 30,899,866	$ 31,208,865
Personal Property Taxes	$ 7,335,000	$ 7,591,725	$ 7,857,435	$ 8,132,446	$ 8,417,081	$ 8,711,679
Other Local Taxes	$ 20,219,522	$ 21,230,498	$ 22,292,023	$ 23,406,624	$ 24,576,955	$ 25,805,803
State Revenues	$ 13,407,833	$ 13,743,029	$ 14,017,889	$ 14,298,247	$ 14,584,212	$ 14,875,896
Federal Revenues	$ 1,179,557	$ 1,203,148	$ 1,227,211	$ 1,251,755	$ 1,276,790	$ 1,302,326
All Other Sources	$ 4,288,698	$ 4,481,689	$ 3,968,549	$ 4,107,448	$ 4,251,208	$ 4,400,001
Total	**$ 73,503,384**	**$ 75,999,683**	**$ 78,500,180**	**$ 80,624,964**	**$ 84,006,113**	**$ 86,304,570**
Percentage Increase		3.4%	3.3%	2.7%	4.2%	2.7%
Expenses						
General Government	$ 7,941,303	$ 8,098,811	$ 8,391,590	$ 8,542,587	$ 8,881,401	$ 9,066,396
Judicial	$ 3,545,290	$ 3,833,922	$ 3,948,940	$ 4,067,408	$ 4,189,430	$ 4,315,113
Public Safety	$ 16,528,350	$ 16,941,559	$ 17,449,806	$ 17,973,300	$ 18,512,499	$ 19,067,874
General Services	$ 6,905,910	$ 7,078,558	$ 7,255,522	$ 7,436,910	$ 7,622,832	$ 7,813,403
Health & Human Services	$ 7,470,044	$ 7,582,095	$ 7,695,826	$ 7,811,263	$ 7,928,432	$ 8,047,359
Culture and Leisure	$ 4,534,526	$ 4,602,544	$ 4,671,582	$ 4,741,656	$ 4,812,781	$ 4,884,972
Community Development	$ 3,050,865	$ 3,127,137	$ 3,220,951	$ 3,317,579	$ 3,417,107	$ 3,519,620
Transfer to Schools	$ 17,256,610	$ 18,464,573	$ 19,295,478	$ 20,163,775	$ 21,071,145	$ 22,019,346
Debt Services	$ 5,676,903	$ 5,676,903	$ 5,676,903	$ 5,676,903	$ 5,676,903	$ 5,676,903
Nondepartmental	$ (268,200)	$ (268,200)	$ (268,200)	$ (268,200)	$ (268,200)	$ (268,200)
Transfer to CIP Reserves	$ 861,783	$ 861,783	$ 1,161,783	$ 1,161,783	$ 2,161,783	$ 2,161,783
Total	**$ 73,503,384**	**$ 75,999,683**	**$ 78,500,180**	**$ 80,624,964**	**$ 84,006,113**	**$ 86,304,570**
Percentage Increase		**3.4%**	**3.3%**	**2.7%**	**4.2%**	**2.7%**
Revenue / Expense Variance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF STAUNTON, VIRGINIA
FY 2025 Budget

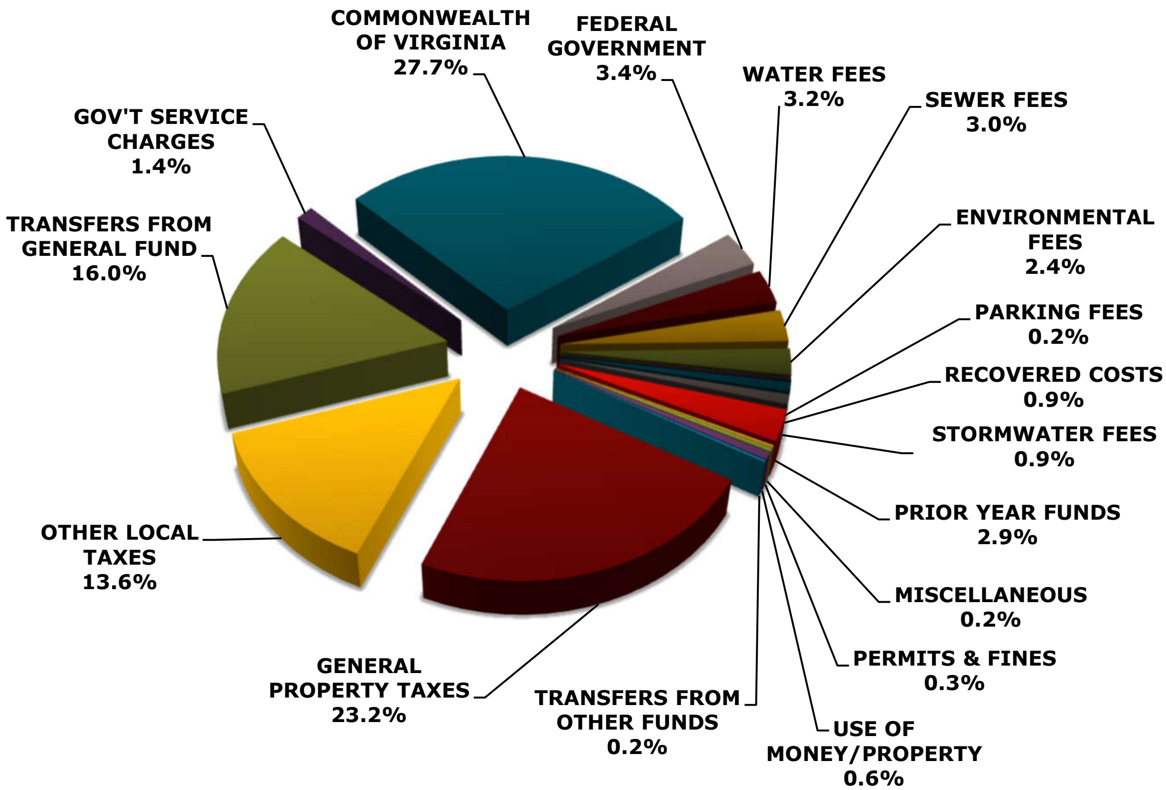
Fiscal Year July 1, 2024 - June 30, 2025

CITY GOVERNMENTAL FUNDS		
General Fund	$	73,503,384
Debt Service Sinking Fund	$	6,838,119
Blue Ridge Court Services Fund	$	1,455,974
City Capital Improvement Fund	$	861,783
Total Governmental Funds	$	82,659,260
CITY PROPRIETARY FUNDS		
Water Fund	$	4,921,333
Sewer Fund	$	5,687,091
Environmental Fund	$	5,109,229
Stormwater Fund	$	1,380,500
Parking Fund	$	460,489
Total Proprietary Funds	$	17,558,642
Total City Budget	$	100,217,902
STAUNTON SCHOOL BOARD		
Education Fund	$	42,871,555
State Operated Programs	$	2,742,159
Cafeteria Fund	$	2,241,973
School Textbook Fund	$	403,552
School Capital Improvements Fund	$	150,000
Total Education Funds	$	48,409,239
Grand Total All Funds	$	148,627,141

CITY OF STAUNTON FY 2025 TOTAL BUDGET BY FUND - $148,627,141

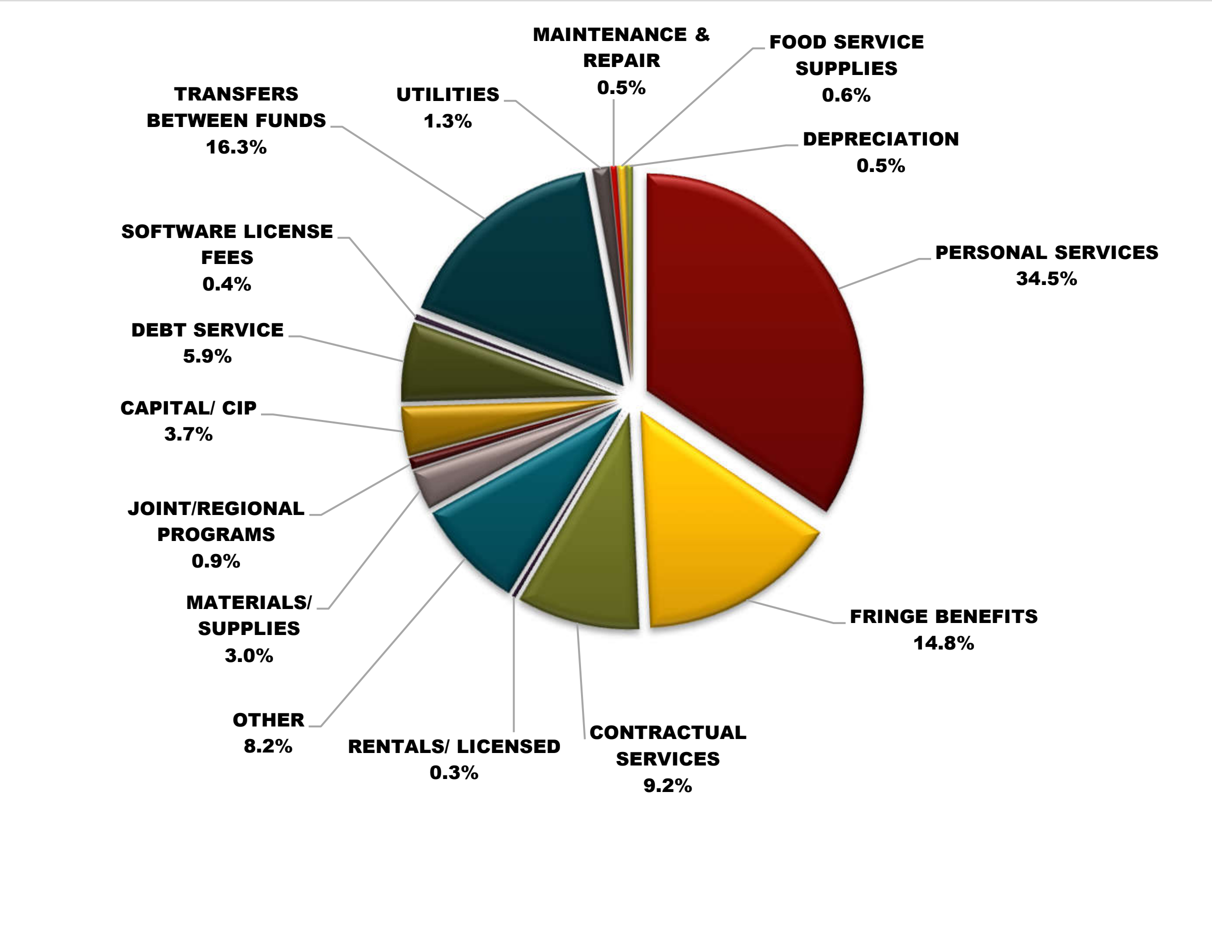


CITY OF STAUNTON FY 2025 TOTAL REVENUE BUDGET - $148,627,141



REVENUE CATEGORY	CITY REVENUES	SCHOOL REVENUES	PERCENTAGE OF TOTAL
GENERAL PROPERTY TAXES	$ 34,407,774	$ -	23.2%
OTHER LOCAL TAXES	20,219,522	-	13.6%
TRANSFERS FROM GENERAL FUND	6,538,686	17,256,610	16.0%
GOV'T SERVICE CHARGES	2,015,354	15,350	1.4%
COMMONWEALTH OF VIRGINIA	14,582,307	26,617,666	27.7%
FEDERAL GOVERNMENT	1,179,557	3,830,309	3.4%
WATER FEES	4,736,333	-	3.2%
SEWER FEES	4,409,296	-	3.0%
ENVIRONMENTAL FEES	3,629,900	-	2.4%
PARKING FEES	274,500	-	0.2%
RECOVERED COSTS	1,307,644	18,500	0.9%
STORMWATER FEES	1,324,500	-	0.9%
PRIOR YEAR FUNDS	3,937,329	388,446	2.9%
MISCELLANEOUS	224,500	44,292	0.2%
PERMITS & FINES	512,700	-	0.3%
USE OF MONEY/PROPERTY	918,000	-	0.6%
TRANSFERS FROM OTHER FUNDS	-	238,066	0.2%
TOTAL REVENUNES	$ 100,217,902	$ 48,409,239	100.0%
GRAND TOTAL REVENUES CITY & SCHOOLS			$ 148,627,141

CITY OF STAUNTON FY 2025 TOTAL EXPENDITURE BUDGET - $148,627,141



EXPENDITURE /EXPENSE	CITY	SCHOOLS	TOTALS
PERSONAL SERVICES	$ 23,540,129	$ 27,681,044	$ 51,221,173
FRINGE BENEFITS	$ 10,687,389	$ 11,324,676	22,012,065
CONTRACTUAL SERVICES	$ 11,252,143	$ 2,415,000	13,667,143
RENTALS/ LICENSED	$ 202,531	$ 219,400	421,931
OTHER	$ 11,638,302	$ 586,045	12,224,347
MATERIALS/ SUPPLIES	$ 2,517,210	$ 1,921,499	4,438,709
JOINT/REGIONAL PROGRAMS	$ -	$ 1,284,202	1,284,202
CAPITAL/ CIP	$ 5,059,125	$ 422,325	5,481,450
DEBT SERVICE	$ 8,826,441	$ -	8,826,441
SOFTWARE LICENSE FEES	$ 603,881	$ -	603,881
TRANSFERS BETWEEN FUNDS	$ 23,795,296	$ 376,048	24,171,344
UTILITIES	$ 696,470	$ 1,243,000	1,939,470
MAINTENANCE & REPAIR	$ 704,910	$ -	704,910
FOOD SERVICE SUPPLIES	$ -	$ 936,000	936,000
DEPRECIATION	$ 694,075	$ -	694,075
TOTALS	$ 100,217,902	$ 48,409,239	$ 148,627,141

CITY OF STAUNTON

FY 2024 AND FY 2025 TOTAL BUDGET COMPARISON

	FY 2024 BUDGET	FY 2025 BUDGET	$ Variance	% Change
City Governmental Funds				
General Fund	$ 69,838,873	$ 73,503,384	$ 3,664,511	5.25%
Debt Service Sinking Fund	6,162,277	6,838,119	675,842	11.0%
Blue Ridge Court Services Fund	1,416,752	1,455,974	39,222	2.8%
City Capital Improvement Fund	861,783	861,783	-	0.0%
Total City Governmental Funds	$ 78,279,685	$ 82,659,260	$ 4,379,575	5.6%
City Proprietary Funds				
Water Fund	$ 12,725,117	$ 4,921,333	$ (7,803,784)	-61.3%
Sewer Fund	8,601,500	$ 5,687,091	(2,914,409)	-33.9%
Environmental Fund	4,450,069	$ 5,109,229	659,160	14.8%
Stormwater Fund	2,702,800	$ 1,380,500	(1,322,300)	-48.9%
Parking Fund	449,340	$ 460,489	11,149	2.5%
Total Proprietary Funds	$ 28,928,826	$ 17,558,642	$ (11,370,184)	-39.3%
Total City Funds	$ 107,208,511	$ 100,217,902	$ (6,990,609)	-6.5%
Education Funds				
Education Fund	$ 40,360,196	$ 42,871,555	$ 2,511,359	6.2%
State Operated Programs	2,598,076	2,742,159	144,083	5.5%
Cafeteria Fund	2,180,173	2,241,973	61,800	2.8%
School Textbook Fund	1,020,000	403,552	(616,448)	-60.4%
School Capital Improvements	425,000	150,000	(275,000)	-64.7%
Total Education Funds	$ 46,583,445	$ 48,409,239	$ 1,825,794	3.9%
Grand Total All Funds	$ 153,791,956	$ 148,627,141	$ (5,164,815)	-3.4%

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City of Staunton

Statement of FY2023 Budget Revenues, Expenditures, and Estimated Changes in Fund Balance/Net Position- All Budgeted Funds

Total FY2025 Budget -All Funds = $148,627,141

GOVERNMENTAL FUNDS

Combined Fund Balance/ Net Position Summaries - All Funds	**General Fund**	**Capital Projects Fund**	**Debt Service Sinking Fund**	**Blue Ridge Court Services**	**Education- All Funds**	**Total Governmental Funds**
Estimated Beginning Fund Balance- July 1, 2024	$ 39,134,377	$ 26,107,972	$ 4,444,388	$ 181,231	$ 665,115	$ 70,533,083
Revenue and Other Financing Sources						
General Property Taxes	34,407,774	-	-	-	-	34,407,774
Other Local Taxes	20,219,522	-	-	-	-	20,219,522
Service Charges/ Fees	1,753,889	-	-	140,000	15,350	1,909,239
Intergovernmental Revenues	14,587,390	-	-	1,160,474	30,686,041	46,433,905
Licenses and Permits	269,200	-	-	-	-	269,200
Fines & Forfeitures	197,500	-	-	-	-	197,500
Use of Money and Property	615,000	-	-	-	-	615,000
Recovered Costs	1,404,109	-	-	-	18,500	1,422,609
Miscellaneous	49,000	-	-	155,500	432,738	637,238
	-					
Total Revenues	$ 73,503,384	$ -	$ -	$ 1,455,974	$ 31,152,629	$ 106,111,987
Expenditures						
Personnel Services	$ 28,346,477	$ -	$ -	$ 1,222,374	$ 39,005,720	$ 68,574,571
Operations and Maintenance	21,235,722	-	-	233,600	8,981,194	30,450,516
Capital	125,889	861,783	-	-	422,325	1,409,997
Debt Service	-	-	6,838,119	-	-	6,838,119
Total Expenditures	$ 49,708,088	$ 861,783	$ 6,838,119	$ 1,455,974	$ 48,409,239	$ 107,273,203
Other Financing Sources (uses)						
Transfers In	$ -	$ 861,783	$ 5,676,903	$ -	$ 17,256,610	$ 23,795,296
Transfers Out	(23,795,296)	-	-	-	-	(23,795,296)
TOTAL -Other Financing Sources (uses)	$ (23,795,296)	$ 861,783	$ 5,676,903	$ -	$ 17,256,610	$ -
Net Change in Fund Balance	-	-	(1,161,216)	-	-	(1,161,216)
Fund Balance- end of year June 30, 2025	$ 39,134,377	$ 26,107,972	$ 3,283,172	$ 181,231	$ 665,115	$ 69,371,867
Total Expenditure Budget Reconcilement	$ 73,503,384	$ 861,783	$ 6,838,119	$ 1,455,974	$ 48,409,239	$ 131,068,499
Total Revenue Budget Reconcilement	$ 73,503,384	$ 861,783	$ 6,838,119	$ 1,455,974	$ 48,409,239	$ 131,068,499

PROPRIETARY FUNDS

	Water Fund	**Sewer Fund**	**Stormwater Fund**	**Parking Fund**	**Environmental Fund**	**Total Proprietary Funds**
Estimated Beginning Net Position- July 1, 2024	$ 28,139,830	$ 31,801,858	$ 10,325,155	$ 4,294,636	$ 4,726,278	$ 79,287,757
Operating Revenues						
Service Charges/ Fees	4,736,333	4,409,296	1,324,500	274,500	3,629,900	14,374,529
Operating Interfund Loan	-	-	-	-	-	-
Operating Grants	-	-	-	-	14,000	
Licenses and Permits	-	-	26,000	-	-	26,000
Fines & Forfeitures	-	-	-	20,000	20,000	40,000
Use of Money and Property	185,000	1,252,795	30,000	165,989	1,445,329	3,079,113
Recovered Costs	-	25,000	-	-	-	25,000
Total Operating Revenues	$ 4,921,333	$ 5,687,091	$ 1,380,500	$ 460,489	$ 5,109,229	$ 17,558,642
Operating Expenses						
Personnel Services	$ 2,380,605	$ 863,279	$ 212,880	$ 169,903	$ 1,845,148	$ 5,471,815
Operations and Maintenance	1,071,331	2,316,438	817,620	108,695	1,612,968	5,927,052
Capital	526,000	1,639,340	350,000	5,000	1,651,113	4,171,453
Debt Service	943,397	868,034	-	176,891	-	1,988,322
Total Operating Expenses	$ 4,921,333	$ 5,687,091	$ 1,380,500	$ 460,489	$ 5,109,229	$ 17,558,642
Other Financing Sources						
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	-	-	-	-	-	-
TOTAL -Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	-	-	-	-	-	-
Net Position- end of year June 30, 2025	$ 28,139,830	$ 31,801,858	$ 10,325,155	$ 4,294,636	$ 4,726,278	$ 79,287,757
Total Expenditure Budget Reconcilement	$ 4,921,333	$ 5,687,091	$ 1,380,500	$ 460,489	$ 5,109,229	$ 17,558,642
Total Revenue Budget Reconcilement	$ 4,921,333	$ 5,687,091	$ 1,380,500	$ 460,489	$ 5,109,229	$ 17,558,642

Statement Required - Code of Virginia §15.2-2504

GOVERNMENTAL FUNDS	$ 131,068,499
PROPRIETARY FUNDS	$ 17,558,642
TOTAL BUDGETED FUNDS	$ 148,627,141

CITY OF STAUNTON, VIRGINIA

STATEMENT OF NET POSITION
June 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Economic Development Authority
ASSETS					
Cash and cash equivalents (Note 2)	$ 57,617,450	$ 18,505,568	$ 76,123,018	$ 10,724,591	$ 93,597
Investments (Note 2)	4,364,199	7,393,560	11,757,759	-	-
Receivable (net of allowances for uncollectibles):					
Taxes, including penalties (Note 13)	6,428,121	-	6,428,121	-	-
Accounts	1,859,374	2,256,589	4,115,963	9,031	523,848
Interest	14,143	24,728	38,871	-	-
Lease Receivable (Note 18)	343,983	195,073	539,056	-	489,360
Due from other governments (Note 3 and 14)	3,811,396	597,270	4,408,666	4,328,870	-
Due from component unit (Note 17)	12,750,000	-	12,750,000	-	-
Inventory (Note 1, 17)	325,842	-	325,842	-	12,970,053
Prepaid items	146,183	3,728	149,911	2,194	-
Security deposit	-	-	-	7,500	-
Restricted assets: (Notes 2, 14)					
Cash and cash equivalents	7,000	1,040,422	1,047,422	27,456	-
Due from other governments (Note 3)	-	1,320,025	1,320,025	-	-
Capital assets: (Note 5)					
Nondepreciable	5,033,645	5,896,154	10,929,799	525,362	793,946
Depreciable, net	86,850,239	62,282,384	149,132,623	12,476,168	5,458,116
Total assets	179,551,575	99,515,501	279,067,076	28,101,172	20,328,920
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outlflows related to pensions (Notes 7, 8, and 11)	3,621,295	542,242	4,163,537	6,304,323	-
Deferred outflows related to OPEB (Notes 9, 10, and 11)	1,430,691	202,804	1,633,495	1,538,431	-
Deferred charges on refunding	-	28,435	28,435	-	-
Total deferred outflows of resources	5,051,986	773,481	5,825,467	7,842,754	-
LIABILITIES					
Accounts payable	1,977,546	686,617	2,664,163	547,693	534,944
Retainage payable	-	67,571	67,571	-	-
Accrued liabilities	1,252,553	259,287	1,511,840	1,958,742	-
Due to primary government (Note 17)	-	-	-	-	12,750,000
Unearned revenue (Note 1)	9,731,406	3,018,128	12,749,534	-	-
Amounts held for others	22,550	-	22,550	5,923	-
Deposits payable	7,000	397,892	404,892	-	-
Noncurrent liabilities:					
Due within one year (Note 6)	5,379,198	1,721,268	7,100,466	401,963	
Due in more than one year					
Net pension liability (Notes 7, 8, and 11)	15,587,721	2,102,112	17,689,833	20,296,440	-
Net OPEB liability (Notes 9, 10, and 11)	4,835,079	698,561	5,533,640	5,382,912	-
Other debt (Note 6)	59,511,524	20,226,313	79,737,837	712,055	-
Total liabilities	98,304,577	29,177,749	127,482,326	29,305,728	13,284,944
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions (Notes 7, 8, and 11)	2,762,702	437,450	3,200,152	4,681,096	-
Deferred inflows related to OPEB (Notes 9, 10, and 11)	1,311,706	190,953	1,502,659	1,291,987	-
Lease related (Note 18)	343,983	195,073	539,056	-	489,360
Property taxes (Note 13)	6,319,856	-	6,319,856	-	-
Total deferred inflows of resources	10,738,247	823,476	11,561,723	5,973,083	489,360
NET POSITION					
Net investment in capital assets	35,867,733	56,402,212	92,269,945	12,814,116	6,252,062
Restricted for:					
Programs	935,326	-	935,326	35,794	-
Donor purposes	31,812	-	31,812	120,835	-
Unrestricted (deficit)	38,725,866	22,885,545	61,611,411	(12,305,630)	302,554
Total net position	$ 75,560,737	$ 79,287,757	$ 154,848,494	$ 665,115	$ 6,554,616

CITY OF STAUNTON, VIRGINIA

BALANCE SHEET –
GOVERNMENTAL FUNDS
June 30, 2023

	General	Capital Projects Fund Capital Improvements	Nonmajor Governmental	Total Governmental
Assets				
Cash and cash equivalents	$ 23,057,091	$ 25,624,986	$ 4,886,102	$ 53,568,179
Investments	4,364,199	-	-	4,364,199
Receivables (net of allowances for uncollectibles):				
Taxes	6,428,121	-	-	6,428,121
Accounts	1,407,973	142,527	36,627	1,587,127
Interest	14,143	-	-	14,143
Lease Receivable	343,983	-	-	343,983
Due from other governments	3,196,618	340,459	274,319	3,811,396
Due from other funds	193,256	-	-	193,256
Prepaid items	121,993	-	1,732	123,725
Restricted assets:				
Cash and cash equivalents	7,000	-	-	7,000
Total assets	$ 39,134,377	$ 26,107,972	$ 5,198,780	$ 70,441,129
Liabilities				
Accounts payable	$ 1,767,613	$ 32,408	$ 162,389	$ 1,962,410
Accrued liabilities	396,933	-	18,141	415,074
Accrued leave payable	14,688	-	1,532	16,220
Due to other funds	-	-	193,256	193,256
Unearned revenue	187,770	9,543,636	-	9,731,406
Amounts held for others	22,550	-	-	22,550
Deposits payable	7,000	-	-	7,000
Total liabilities	2,396,554	9,576,044	375,318	12,347,916
Deferred Inflows of Resources				
Lease related	343,983	-	-	343,983
Unavailable revenue-Other	1,706,246	-	-	1,706,246
Unavailable revenue-Property taxes	9,549,605	-	-	9,549,605
Total deferred inflows of resources	11,599,834	-	-	11,599,834
Fund Balances				
Nonspendable	121,993	-	1,732	123,725
Restricted	967,138	-	-	967,138
Committed	11,523,414	-	-	11,523,414
Assigned	2,970,571	16,531,928	4,821,730	24,324,229
Unassigned	9,554,873	-	-	9,554,873
Total fund balances	25,137,989	16,531,928	4,823,462	46,493,379
Total liabilities, deferred inflows of resources and fund balances	$ 39,134,377	$ 26,107,972	$ 5,198,780	$ 70,441,129

CITY OF STAUNTON, VIRGINIA

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
June 30, 2023

	Business-Type Activities – Enterprise Funds						Governmental Activities –
	Water	Sewer	Stormwater	Environmental	Nonmajor-Parking	Total	Internal Service
Assets							
Current assets:							
Cash and cash equivalents	$ 7,455,318	$ 2,989,132	$ 5,289,390	$ 2,461,571	$ 310,157	$ 18,505,568	$ 4,049,272
Investments	3,688,065	2,524,571	-	1,180,924	-	7,393,560	-
Receivable:							
Accounts (net of allowance for uncollectibles)	777,476	730,326	117,115	606,656	25,017	2,256,590	272,246
Interest	11,893	8,510	-	4,325	-	24,728	-
Lease Receivable	195,073	-	-	-	-	195,073	-
Due from other governmental units	296,724	232,046	34,000	34,500	-	597,270	-
Inventory	-	-	-	-	-	-	325,843
Prepaid items	-	-	-	3,728	-	3,728	22,458
Restricted assets:						-	
Cash and cash equivalents	7,343,310	-	182,500	2,509,749	4,863	10,040,422	-
Due from other governments	-	179,020	-	-	-	179,020	-
Total current assets	19,767,859	6,663,605	5,623,005	6,801,453	340,037	39,195,959	4,669,819
Noncurrent assets:							
Restricted assets:							
Due from other governments	-	1,141,005	-	-	-	1,141,005	-
Total restricted Assets	-	1,141,005	-	-	-	1,141,005	-
Capital assets:							
Nondepreciable	2,808,604	397,298	501,863	1,154,140	1,034,249	5,896,154	-
Depreciable, net	19,103,254	29,936,473	6,690,128	1,803,078	4,749,451	62,282,384	50,375
Total capital assets, net	21,911,858	30,333,771	7,191,991	2,957,218	5,783,700	68,178,538	50,375
Total noncurrent assets	21,911,858	31,474,776	7,191,991	2,957,218	5,783,700	69,319,543	50,375
Total assets	41,679,717	38,138,381	12,814,996	9,758,671	6,123,737	108,515,502	4,720,194
Deferred outflows of resources							
Deferred outflows related to pensions	283,015	8,788	28,020	222,419	-	542,242	-
Deferred outflows related to other postemployment benefits	110,886	3,483	10,952	77,483	-	202,804	-
Deferred charge on refunding	20,004	8,431	-	-	-	28,435	-
Total deferred outflows of resources	413,905	20,702	38,972	299,902	-	773,481	-
Liabilities							
Current liabilities:							
Accounts payable	92,043	415,009	1,847	175,403	2,315	686,617	15,137
Retainage payable	67,571	-	-	-	-	67,571	-
Accrued liabilities	185,600	32,600	2,868	20,102	18,117	259,287	-
Unearned revenue	-	-	2,150,000	868,128	-	3,018,128	-
Deposits payable	210,529	-	182,500	-	4,863	397,892	-
Total current liabilities	555,743	447,609	2,337,215	1,063,633	25,295	4,429,495	- 15,137
Noncurrent liabilities:							
Due within one year							
Bonds, leases, claims, compensated absences	699,603	763,783	2,539	73,482	133,178	1,672,585	704,000
Landfill fill closure/postclosure	-	-		48,683		48,683	
Due in more than one year							
Net pension liability	1,218,266	37,850	120,624	725,372	-	2,102,112	-
Net OPEB Liability	374,701	11,785	37,015	275,060	-	698,561	-
Bonds, leases, claims, compensated					-	-	-
absences	10,592,831	5,086,302		-	1,670,628	17,349,761	-
Landfill closure/postclosure	-	-	-	2,876,552	-	2,876,552	-
Total noncurrent liabilities	12,885,401	5,899,720	160,178	3,999,149	1,803,806	24,748,254	704,000
Total liabilities	13,441,144	6,347,329	2,497,393	5,062,782	1,829,101	29,177,749	719,137
Deferred Inflows of Resources							
Lease related	195,073	-	-	-	-	195,073	
Deferred inflows related to pensions	215,912	6,702	21,378	193,458	-	437,450	-
Deferred inflows related to other post employment benefits	101,662	3,194	10,042	76,055	-	190,953	-
	512,647	9,896	31,420	269,513	-	823,476	-
Net Position							
Net investment in capital assets	17,810,083	24,469,311	7,190,226	2,952,698	3,979,894	56,402,212	50,375
Unrestricted	10,329,747	7,332,547	3,134,929	1,773,580	314,742	22,885,545	3,950,682
Total net position	$ 28,139,830	$ 31,801,858	$ 10,325,155	$ 4,726,278	$ 4,294,636	$ 79,287,757	$ 4,001,057

CITY OF STAUNTON, VIRGINIA
STATEMENT OF ACTIVITIES
Year Ended June 30, 2023

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position			Component Units	
					Primary Government				
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	School Board	Economic Development Authority
Primary Government:									
Governmental activities:									
General government	$ 12,315,584	$ 6,667,287	$ 463,601	$ -	$ (5,184,696)		$ (5,184,696)		
Judicial administration	2,691,915	260,130	1,528,987	24,440	(878,358)		(878,358)		
Public safety	16,576,207	802,235	1,898,051	342,110	(13,533,811)		(13,533,811)		
Public works	9,408,922	-	5,421,296	190,614	(3,797,012)		(3,797,012)		
Health and welfare	5,923,016	-	3,715,917	-	(2,207,099)		(2,207,099)		
Education	17,013,452	-	354,899	283,051	(16,375,502)		(16,375,502)		
Parks, recreation, and culture	4,918,117	710,959	480,017	12,000	(3,715,141)		(3,715,141)		
Community development	3,101,197	24,325	762,847	-	(2,314,025)		(2,314,025)		
Interest on long-term debt	2,016,831	-	-	-	(2,016,831)		(2,016,831)		
Total governmental activities	73,965,241	8,464,936	14,625,615	852,215	(50,022,475)		(50,022,475)		
Business-type activities:									
Water	4,207,645	4,653,366	1,515	464,964	-	$ 912,200	912,200		
Sewer	4,031,895	3,865,902	50	488,686	-	322,743	322,743		
Storm Water	864,660	796,103	34,221	-	-	(34,336)	(34,336)		
Environmental	3,381,421	3,624,444	45,326	96,872	-	385,221	385,221		
Parking	570,664	288,710	-	-	-	(281,954)	(281,954)		
Total business-type activities	13,056,285	13,228,525	81,112	1,050,522	-	1,303,874	1,303,874		
Total primary government	$ 87,021,526	$ 21,693,461	$ 14,706,727	$ 1,902,737	(50,022,475)	1,303,874	(48,718,601)		
Component Units:									
School Board	$ 42,858,669	$ 474,412	$ 18,645,386	$ 2,036,963				$ (21,701,908)	$ -
Economic Development Authority	909,640	19,515	655,420	-				-	(234,705)
Total component units	$ 43,768,309	$ 493,927	$ 19,300,806	$ 2,036,963				(21,701,908)	(234,705)
General revenues:									
Property taxes					33,705,419	-	33,705,419	-	-
Sales tax					5,962,604	-	5,962,604	-	-
Hotel and Meals tax					7,546,243	-	7,546,243	-	-
Business license					3,038,126	-	3,038,126	-	-
Utility taxes					1,188,262	-	1,188,262	-	-
Local communication tax					970,142	-	970,142	-	-
Other taxes					1,444,127	-	1,444,127	-	-
Unrestricted investment earnings					316,678	510,920	827,598	34,970	17,559
Grants and contributions not restricted							-		
to a specific program					3,188,120	-	3,188,120	13,116,112	-
Miscellaneous					90,702	-	90,702	-	-
Net payment from City - unrestricted					-	-	-	14,782,186	-
Transfers					(1,227,894)	1,227,894	-	-	-
Total general revenues and transfers					56,222,529	1,738,814	57,961,343	27,933,268	17,559
							-		
Change in net position					6,200,054	3,042,688	9,242,742	6,231,360	(217,146)
Net position - beginning of year as restated (Note 22)					69,360,683	76,245,069	145,605,752	(5,566,245)	6,771,762
Net position - end of year					$ 75,560,737	$ 79,287,757	$ 154,848,494	$ 665,115	$ 6,554,616

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CITY OF STAUNTON, VIRGINIA
OUTSTANDING DEBT - JULY 1, 2024

OUTSTANDING DEBT as of:

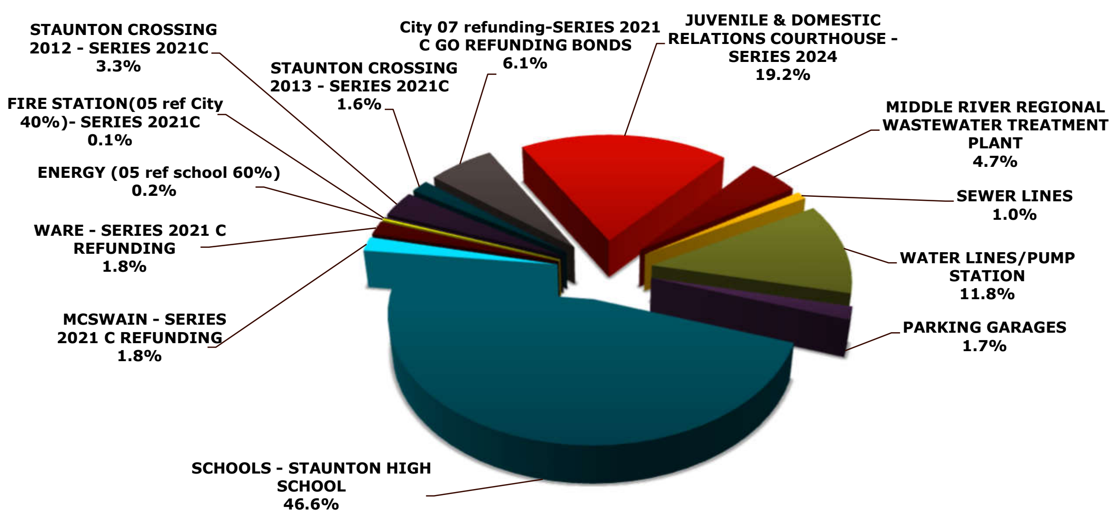
JULY 1, 2024	$	87,197,622
JULY 1, 2025	$	81,696,881
DEBT REDUCTION	$	5,500,741

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)	$	293,248,129
LEGAL DEBT MARGIN	$	206,050,507
POPULATION (2020 US CENSUS)		25,750
DEBT PER CAPITA	$	3,386.32

PROJECT	OUTSTANDING DEBT JULY 1, 2024	% OF TOTAL	FISCAL YEAR MATURITY DATE(S)	PRINCIPAL PAYMENTS
GENERAL FUND DEBT:				
SCHOOLS - STAUNTON HIGH SCHOOL	$ 40,610,000	46.6%	2050	$ 890,000
2021 C GO REFUNDING BONDS:				
MCSWAIN - SERIES 2021 C REFUNDING	1,601,448	1.8%	2029	309,123
WARE - SERIES 2021 C REFUNDING	1,601,448	1.8%	2029	309,123
ENERGY (05 ref school 60%)	192,000	0.2%	2025	192,000
FIRE STATION(05 ref City 40%)- SERIES 2021C	128,000	0.1%	2025	128,000
STAUNTON CROSSING 2012 - SERIES 2021C	2,900,000	3.3%	2028	670,000
STAUNTON CROSSING 2013 - SERIES 2021C	1,410,000	1.6%	2028	325,000
City 07 refunding-SERIES 2021 C GO REFUNDING BONDS	5,307,104	6.1%	2034	451,754
JUVENILE & DOMESTIC RELATIONS COURTHOUSE - SERIES 2024	16,745,000	19.2%	2039	790,000
TOTAL GOVERNMENTAL DEBT	$ 70,495,000			$ 4,065,000
PROPRIETARY FUND DEBT:				
MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT	$ 4,089,623	4.7%	2021-2031	$ 652,741
SEWER LINES	876,157	1.0%	2022-2031	106,740
WATER LINES/PUMP STATION	10,281,842	11.8%	2031-2042	561,260
PARKING GARAGES	1,455,000	1.7%	2019-2034	115,000
TOTAL PROPRIETARY FUND DEBT	$ 16,702,622			$ 1,435,741
TOTAL OUTSTANDING DEBT	$ 87,197,622		TOTAL PRINCIPAL PAYMENTS	$ 5,500,741



CITY OF STAUNTON
OUTSTANDING DEBT DETAILS

JULY 1, 2024 (FY 2025)		Original Issue $$	Principal Amount Outstanding	Final Maturity Date	FY 2025 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	$ 13,140,000	April 2034	$ 2,983,459
STAUNTON HIGH SCHOOL RENOVATIONS & ADDITIONS	2019 Virginia Public School Authority	$ 43,760,000	$ 40,610,000	July 2049	$ 2,352,789
STAUNTON J&DR COURTHOUSE	2024 Virginia Resource Authority	$ 16,745,000	$ 16,745,000	October 2038	$ 1,594,564
	Total General Fund	**$ 105,705,000**	**$ 70,495,000**		**$ 6,930,812**
SEWER FUND					
MRWWTP III	VRA Series 2007 General Obligation Public Improvement Bond	$ 9,309,033	$ 3,345,843	February 2030	$ 589,321
MRRWWTP IIIb	VRA Series 2008 General Obligation Public Improvement Bond	$ 2,066,747	$ 743,780	September 2030	$ 131,006
SEWER CIP-CENTRAL AVE SEWER LINE, W BEVERLEY SEWER LINE-2017C REFUNDING	VRA Series 2017C Refunding	$ 1,168,210	$ 876,157	April 2031	$ 147,707
	Total Sewer Fund	**$ 21,054,610**	**$ 4,965,780**		**$ 868,034**
WATER FUND					
WATER CIP-RT 262, COLLEGE PARK PRESSURE ZONE, DAM PROJECT-2017C REFUNDING	VRA Series 2017C Refunding	$ 2,771,790	$ 2,078,842	April 2031	$ 350,462
GARDENER SPRING PUMP STATION PROJECT	Truist General Obligation Improvement Bond Series 2022	$ 8,500,000	$ 8,203,000	October 2042	$ 592,935
	Total Water Fund	**$ 20,402,570**	**$ 10,281,842**		**$ 943,397**
PARKING FUND					
JOHNSON STREET AND NEW STREET GARAGE REHABILITATION	VRA 2018A Series	$ 1,955,000	$ 1,455,000	October 2033	$ 176,891
	Total Parking Fund	**$ 1,955,000**	**$ 1,455,000**		**$ 176,891**
GRAND TOTALS		**$ 149,117,180**	**$ 87,197,622**		**$ 8,919,134**

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		$ 2,932,481,285	
	X 10%	DEBT LIMIT =	$ 293,248,129	
OUTSTANDING DEBT:	GENERAL OBLIGATION BONDS		$ 61,953,000	
	VIRGINIA RESOURCES AUTHORITY LOANS		$ 25,244,622	
	TOTAL NET BONDED DEBT (excluding leases)		$ 87,197,622	29.74%
LEGAL DEBT MARGIN:	10% OF TAXABLE PROPERTY LESS NET BONDED DEBT =		$ 206,050,507	
% OF DEBT LIMIT:	LEGAL DEBT MARGIN / 10% TAXABLE PROPERTY VALUE =		70.26%	

TOTAL OUTSTANDING DEBT	
GENERAL FUND DEBT:	
STAUNTON HIGH SCHOOL-ISSUED MAY 2019	$ 40,610,000
MCSWAIN - SERIES 2021 C REFUNDING	1,601,448
WARE - SERIES 2021 C REFUNDING	1,601,448
MCSWAIN / WARE - SERIES 2021 C REFUNDING	192,000
SERIES 2021 C GENERAL OBLIGATION REFUNDING BONDS	9,745,104
J&DR COURTHOUSE VRA BONDS	16,745,000
TOTAL GENERAL GOVERNMENTAL FUND DEBT	$ 70,495,000
PROPRIETARY FUND DEBT:	
WATERLINES/PUMP STATION	$ 10,281,842
MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT	4,089,623
SEWER LINES	876,157
PARKING GARAGE PROJECTS	1,455,000
TOTAL PROPRIETARY FUND DEBT	$ 16,702,622
TOTAL OUTSTANDING DEBT	$ 87,197,622

DEBT PER CAPITA	POPULATION	25,750
	TOTAL CITY DEBT-ALL FUNDS	$ 3,386.32
	GENERAL FUND DEBT ONLY	$ 2,737.67
	PROPRIETARY FUND DEBT ONLY	$ 648.65
	POPULATION DATA:	
	WELDON COOPER CENTER -2022 Est.	25,773
	U.S. CENSUS -2020	25,750

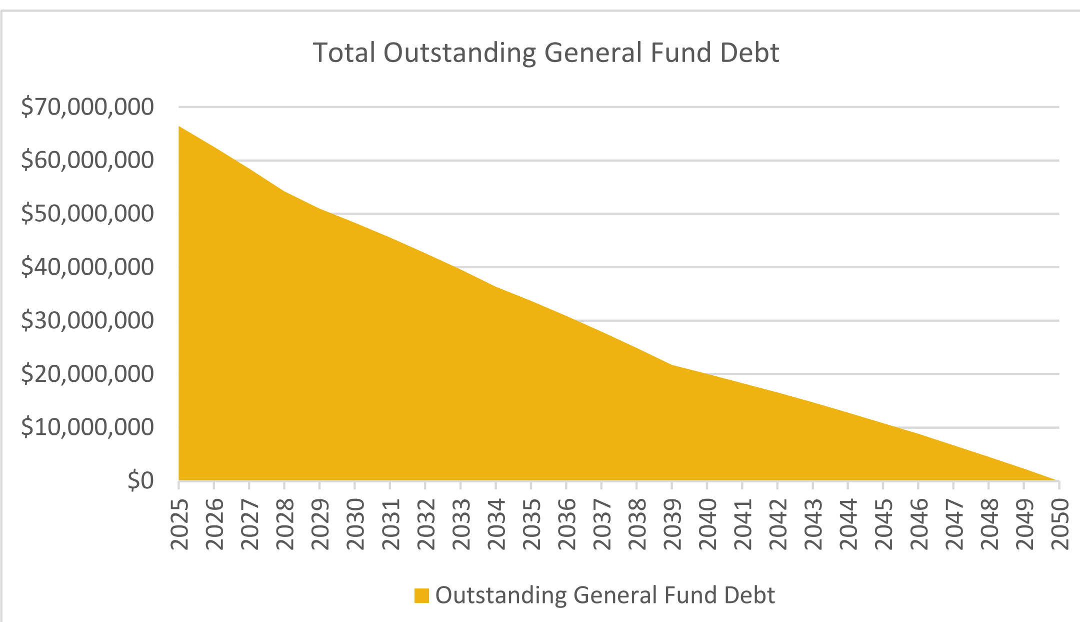
DEBT POLICY RATIOS			Debt Policy Limit	FY2025 %
Net Direct Debt as a % of Taxable Assessed Value			4.00%	2.40%
Net Direct Debt	$	70,495,000		
Taxable Assessed Value	$	2,932,481,285		
Debt Service as a % of Total Governmental Expenditures			15.00%	10.00%
FY2025 Debt Service	$	6,930,812		
Governmental Expenditures				
General Fund	$	49,708,088		
Education Transfer		17,256,610		
Capital Improvements Fund		861,783		
Blue Ridge Court Services Fund		1,455,974		
Total Gov't Expenditures	$	69,282,455		
10 Year Payout Ratio			>50% / 10 Years	
		FY2025		48.38%
		FY2026		49.27%
		FY2027		50.60%
		FY2028		52.18%
		FY2029		54.05%
		FY2030		57.36%
		FY2031		58.48%
		FY2032		59.74%
		FY2033		61.17%

General Fund Debt Service Schedule

	Stuanton High School Renovation Virginia Public School Authority - 2019 Spring $43,760,000 3.1240% All-In True Interest Cost			2021 Refunding Virginia Resources Authority - 2021 Fall $17,625,000 1.0705% Local True Interest Cost			Juvenile & Domestic Relations Court Virginia Resources Authority - 2024 Spring $16,745,000 3.3126% Local True Interest Cost		
Fiscal Year	**Principal**	**Interest**	**Outstanding Balance**	**Principal**	**Interest**	**Outstanding Balance**	**Principal**	**Interest**	**Outstanding Balance**
2025	890,000	1,462,789	39,720,000	2,385,000	598,459	10,755,000	790,000	804,564	15,955,000
2026	940,000	1,416,581	38,780,000	2,150,000	482,250	8,605,000	800,000	797,194	15,155,000
2027	985,000	1,367,975	37,795,000	2,240,000	369,756	6,365,000	840,000	755,169	14,315,000
2028	1,035,000	1,316,970	36,760,000	2,335,000	252,522	4,030,000	885,000	710,966	13,430,000
2029	1,090,000	1,263,314	35,670,000	1,215,000	161,553	2,815,000	935,000	664,328	12,495,000
2030	1,145,000	1,206,880	34,525,000	515,000	117,222	2,300,000	980,000	615,256	11,515,000
2031	1,205,000	1,147,543	33,320,000	535,000	90,316	1,765,000	1,035,000	563,622	10,480,000
2032	1,270,000	1,085,049	32,050,000	565,000	62,128	1,200,000	1,085,000	509,297	9,395,000
2033	1,330,000	1,026,049	30,720,000	590,000	35,481	610,000	1,145,000	452,153	8,250,000
2034	1,375,000	978,148	29,345,000	610,000	11,657	-	1,205,000	391,934	7,045,000
2035	1,420,000	935,524	27,925,000				1,270,000	328,513	5,775,000
2036	1,470,000	884,101	26,455,000				1,335,000	261,759	4,440,000
2037	1,525,000	831,077	24,930,000				1,405,000	191,547	3,035,000
2038	1,570,000	783,879	23,360,000				1,480,000	117,619	1,555,000
2039	1,620,000	734,219	21,740,000				1,555,000	39,847	-
2040	1,670,000	681,990	20,070,000						
2041	1,725,000	628,094	18,345,000						
2042	1,785,000	571,257	16,560,000						
2043	1,840,000	512,595	14,720,000						
2044	1,900,000	453,222	12,820,000						
2045	1,965,000	390,637	10,855,000						
2046	2,030,000	324,720	8,825,000						
2047	2,100,000	256,575	6,725,000						
2048	2,170,000	186,120	4,555,000						
2049	2,240,000	113,355	2,315,000						
2050	2,315,000	38,198	-						

Total General Fund Debt Service

Fiscal Year	Total Principal	Total Interest	Total Debt Service	Total Debt Outstanding
2025	4,065,000	2,865,812	6,930,812	66,430,000
2026	3,890,000	2,696,025	6,586,025	62,540,000
2027	4,065,000	2,492,900	6,557,900	58,475,000
2028	4,255,000	2,280,458	6,535,458	54,220,000
2029	3,240,000	2,089,195	5,329,195	50,980,000
2030	2,640,000	1,939,358	4,579,358	48,340,000
2031	2,775,000	1,801,481	4,576,481	45,565,000
2032	2,920,000	1,656,474	4,576,474	42,645,000
2033	3,065,000	1,513,683	4,578,683	39,580,000
2034	3,190,000	1,381,739	4,571,739	36,390,000
2035	2,690,000	1,264,037	3,954,037	33,700,000
2036	2,805,000	1,145,860	3,950,860	30,895,000
2037	2,930,000	1,022,624	3,952,624	27,965,000
2038	3,050,000	901,498	3,951,498	24,915,000
2039	3,175,000	774,066	3,949,066	21,740,000
2040	1,670,000	681,990	2,351,990	20,070,000
2041	1,725,000	628,094	2,353,094	18,345,000
2042	1,785,000	571,257	2,356,257	16,560,000
2043	1,840,000	512,595	2,352,595	14,720,000
2044	1,900,000	453,222	2,353,222	12,820,000
2045	1,965,000	390,637	2,355,637	10,855,000
2046	2,030,000	324,720	2,354,720	8,825,000
2047	2,100,000	256,575	2,356,575	6,725,000
2048	2,170,000	186,120	2,356,120	4,555,000
2049	2,240,000	113,355	2,353,355	2,315,000
2050	2,315,000	38,198	2,353,198	-



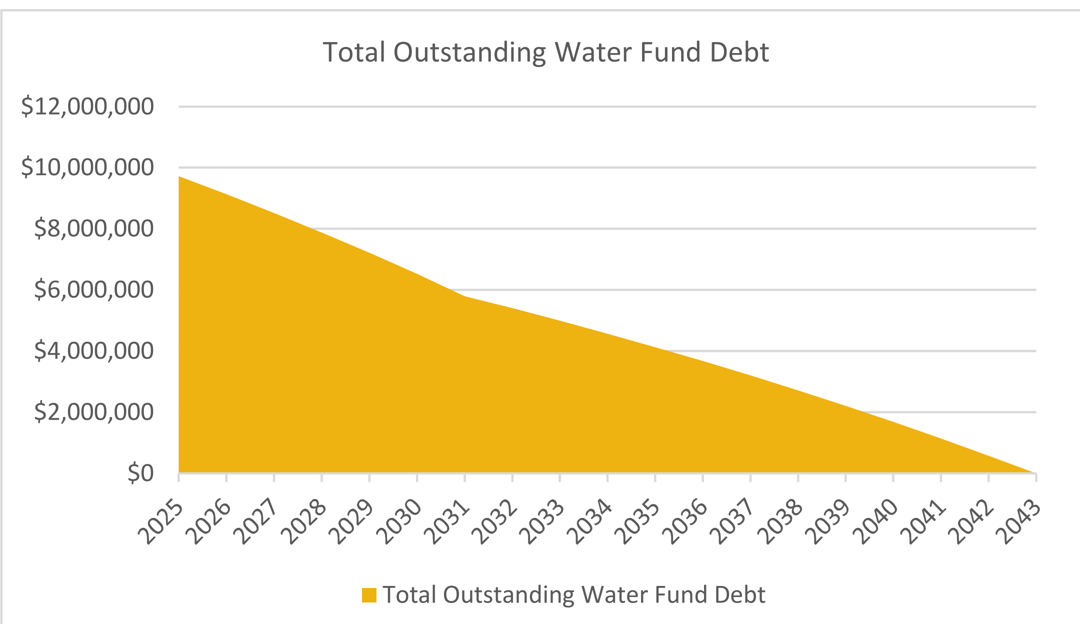
Enterprise Fund Debt Service Schedule

Fiscal Year	Refunding Water CIP-Rt 262, Dam, College Park Pressure Zone Virginia Resources Authority - 2017 $2,771,790 2.5485%			Gardner Spring Pump Station Truist General Obligation - 2022 $8,500,000 3.5401%			Refunding Sewer CIP-Central Ave and W Beverley Virginia Resources Authority - 2017 $1,168,210 2.5485%		
	Principal	Interest	Outstanding Balance	Principal	Interest	Outstanding Balance	Principal	Interest	Outstanding Balance
2025	253,260	97,202	1,825,582	308,000	284,935	7,895,000	106,740	40,967	769,417
2026	267,330	83,862	1,558,252	319,000	273,837	7,576,000	112,670	35,345	656,747
2027	281,400	69,801	1,276,852	331,000	262,332	7,245,000	118,600	29,419	538,147
2028	295,470	55,018	981,382	342,000	250,420	6,903,000	124,530	23,188	413,617
2029	309,540	39,954	671,842	355,000	238,083	6,548,000	130,460	16,839	283,157
2030	327,127	24,554	344,715	368,000	225,286	6,180,000	137,872	10,349	145,285
2031	344,715	8,323	-	381,000	212,028	5,799,000	145,285	3,508	-
2032				395,000	198,293	5,404,000			
2033				409,000	184,063	4,995,000			
2034				424,000	169,318	4,571,000			
2035				439,000	154,043	4,132,000			
2036				455,000	138,219	3,677,000			
2037				471,000	121,829	3,206,000			
2038				488,000	104,855	2,718,000			
2039				506,000	87,261	2,212,000			
2040				524,000	69,030	1,688,000			
2041				543,000	50,145	1,145,000			
2042				562,000	30,584	583,000			
2043				583,000	10,318	-			

Fiscal Year	Middle River Wastewater Treatment Phase IIIA Virginia Resources Authority - 2008 $9,309,033 1.721% (modified 2021)			Middle River Wastewater Treatment Phase IIIB Virginia Resources Authority - 2008 $2,066,747 1.721% (modified 2021)			Johnson St and New Street Garage Rehabilitation Virginia Resources Authority - 2018 $1,955,000 3.2202%		
	Principal	Interest	Outstanding Balance	Principal	Interest	Outstanding Balance	Principal	Interest	Outstanding Balance
2025	534,027	55,294	2,811,816	118,714	12,292	625,067	115,000	61,891	1,340,000
2026	543,257	46,064	2,268,559	120,766	10,240	504,301	120,000	55,869	1,220,000
2027	552,646	36,674	1,715,913	122,853	8,153	381,448	130,000	49,463	1,090,000
2028	562,198	27,122	1,153,715	124,976	6,029	256,472	135,000	42,672	955,000
2029	571,915	17,405	581,800	127,137	3,869	129,335	140,000	35,625	815,000
2030	581,800	7,520	-	129,335	1,672	-	150,000	28,419	665,000
2031							155,000	21,053	510,000
2032							165,000	14,728	345,000
2033							170,000	8,917	175,000
2034							175,000	2,844	-

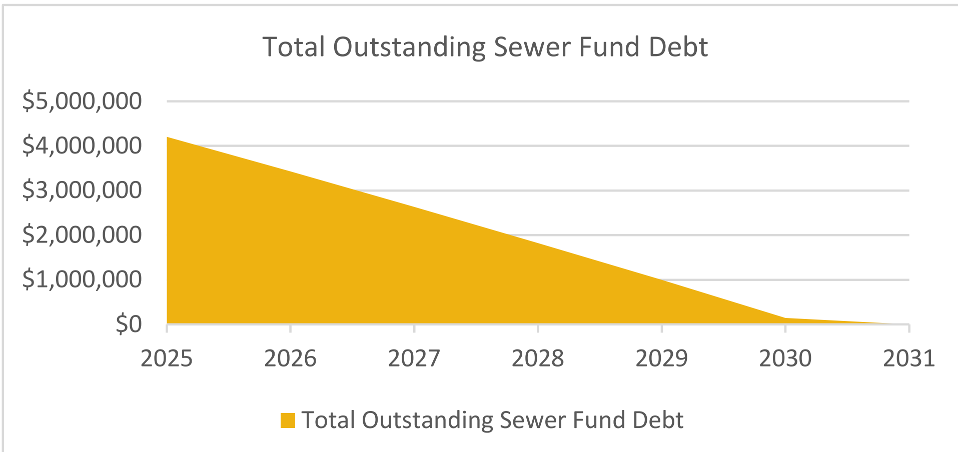
Total Water Fund Debt Service

Fiscal Year	Total Principal	Total Interest	Total Debt Service	Total Debt Outstanding
2025	561,260	382,137	943,397	9,720,582
2026	586,330	357,699	944,029	9,134,252
2027	612,400	332,133	944,533	8,521,852
2028	637,470	305,438	942,908	7,884,382
2029	664,540	278,037	942,577	7,219,842
2030	695,127	249,840	944,967	6,524,715
2031	725,715	220,351	946,066	5,799,000
2032	395,000	198,293	593,293	5,404,000
2033	409,000	184,063	593,063	4,995,000
2034	424,000	169,318	593,318	4,571,000
2035	439,000	154,043	593,043	4,132,000
2036	455,000	138,219	593,219	3,677,000
2037	471,000	121,829	592,829	3,206,000
2038	488,000	104,855	592,855	2,718,000
2039	506,000	87,261	593,261	2,212,000
2040	524,000	69,030	593,030	1,688,000
2041	543,000	50,145	593,145	1,145,000
2042	562,000	30,584	592,584	583,000
2043	583,000	10,318	593,318	-



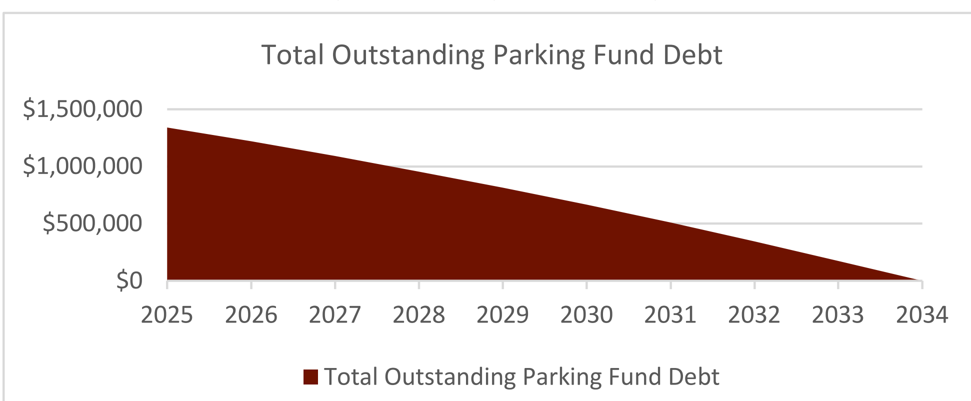
Total Sewer Fund Debt Service

Fiscal Year	Total Principal	Total Interest	Total Debt Service	Total Debt Outstanding
2025	759,481	108,553	868,034	4,206,300
2026	776,693	91,649	868,342	3,429,607
2027	794,099	74,246	868,345	2,635,508
2028	811,704	56,339	868,043	1,823,804
2029	829,512	38,113	867,625	994,292
2030	849,007	19,541	868,548	145,285
2031	145,285	3,508	148,793	-



Total Parking Fund Debt Service

Fiscal Year	Total Principal	Total Interest	Total Debt Service	Total Debt Outstanding
2025	115,000	61,891	176,891	1,340,000
2026	120,000	55,869	175,869	1,220,000
2027	130,000	49,463	179,463	1,090,000
2028	135,000	42,672	177,672	955,000
2029	140,000	35,625	175,625	815,000
2030	150,000	28,419	178,419	665,000
2031	155,000	21,053	176,053	510,000
2032	165,000	14,728	179,728	345,000
2033	170,000	8,917	178,917	175,000
2034	175,000	2,844	177,844	-



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.

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 tax . 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 on the 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 a business, 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 City of Staunton does not assess this tax. 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:

i. For contracting, and persons constructing for their own account for sale, sixteen cents per $100 of gross receipts;

ii. For retail sales, twenty cents per $100 of gross receipts;

iii. For financial, real estate and professional services, fifty-eight cents per $100 of gross receipts; and

iv. 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.

Use Fees

1. **Water Use Fee**

   Fee charged for the use of water through a connection with meter attachment. Water usage is measured in hundred cubic feet. Current rates for water usage can be found in Staunton City Code section 13.20.020 Rates generally.

2. **Sewer Use Fee**

   Fee imposed for the use of the city’s sanitary sewer system. The basis for the sewer use fee shall be determined by the amount of metered water or by the amount of the sewage disposed of through a separate wastewater meter. Current rates for sewer usage can be found in Staunton City Code section 13.45.030 Amount.

3. **Refuse Collection Fee**

   Fee imposed for the refuse collection service rendered by the city. The term refuse refers to garbage, rubbish, and ashes. Refuse collection fees can be found in Staunton City Code section 8.30.110 Fees – Prescribed.

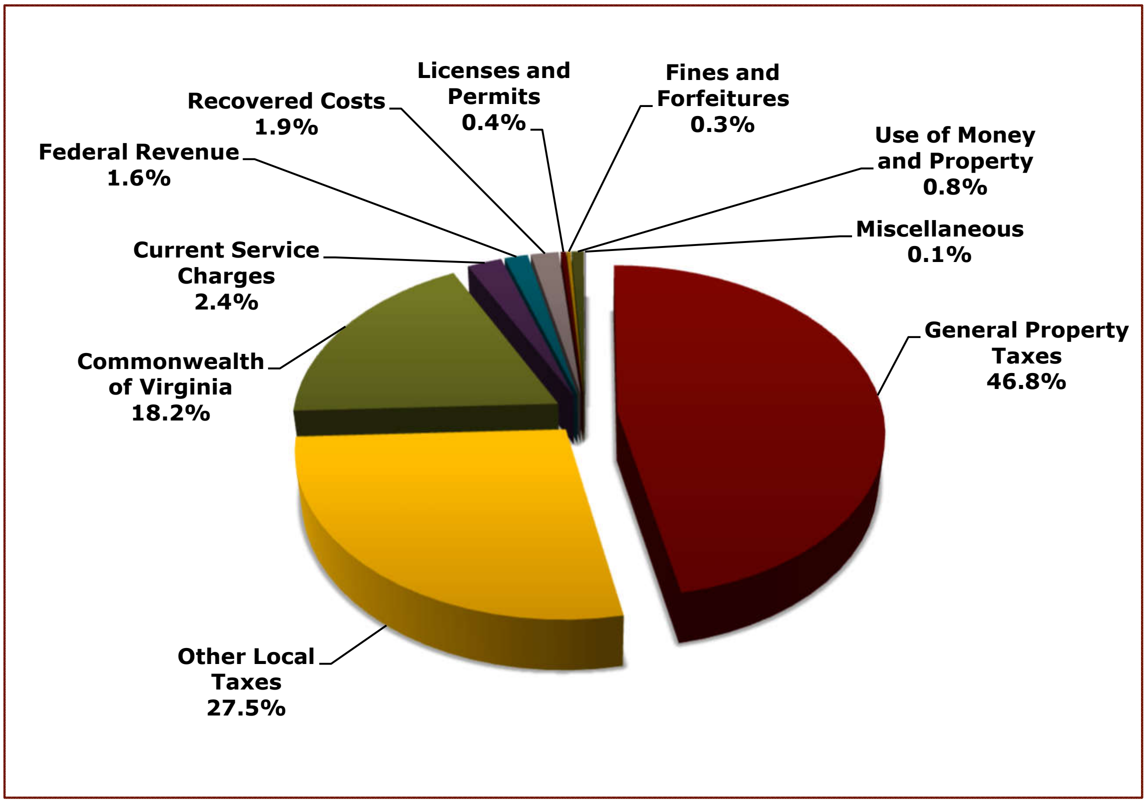
Other Fees

1. **Stormwater Control Program Fee**

   Stormwater is precipitation that is discharged across the land surface or through conveyances to one or more waterways, including stormwater runoff, snow melt runoff, and surface runoff and drainage. The stormwater control program fee is a fee charged to each owner of property within the corporate limits of the city. This fee is based on an equivalent residential unit (ERU) equal to $5.00 per ERU and square footage of impervious area deemed attributable to the property. Tier levels for impervious area ranges can be found in Staunton City Code section 13.05.055 Stormwater control program fee.

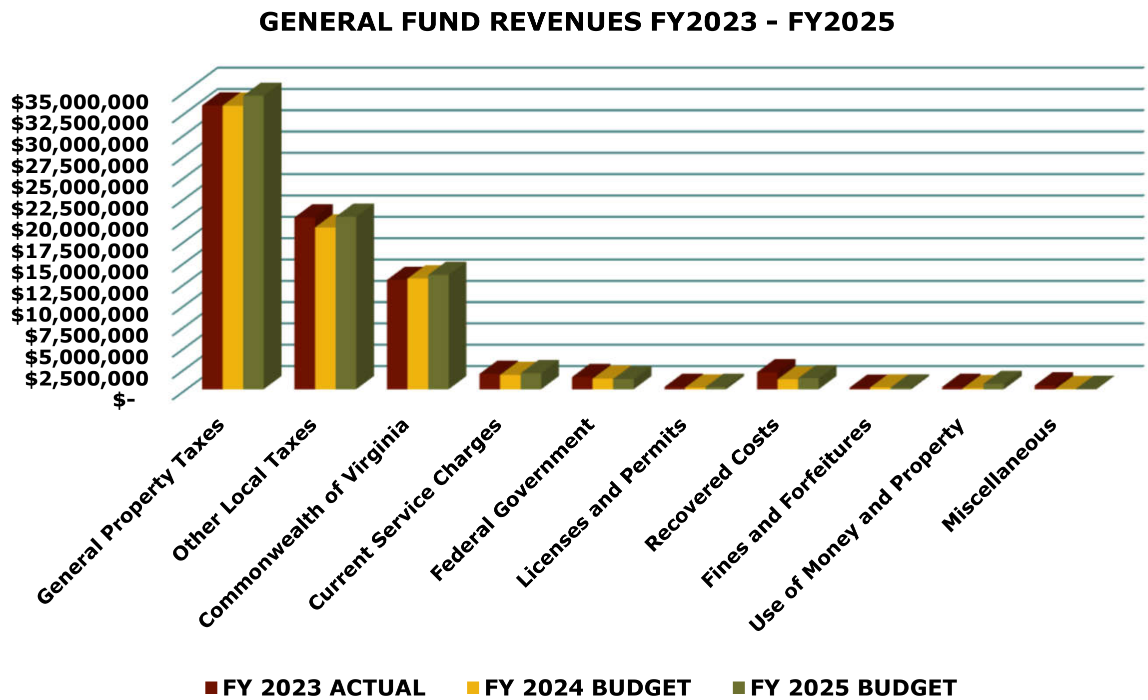
CITY OF STAUNTON
FY 2025 GENERAL FUND REVENUES

Category		FY2025	% of Total
General Property Taxes	$	34,407,774	46.8%
Other Local Taxes		20,219,522	27.5%
Commonwealth of Virginia		13,407,833	18.2%
Current Service Charges		1,753,889	2.4%
Federal Revenue		1,179,557	1.6%
Recovered Costs		1,404,109	1.9%
Licenses and Permits		269,200	0.4%
Fines and Forfeitures		197,500	0.3%
Use of Money and Property		615,000	0.8%
Miscellaneous		49,000	0.1%
Total Revenues	$	73,503,384	100.0%



CITY OF STAUNTON
GENERAL FUND REVENUES
Summary Comparison of FY 2023, 2024, 2025

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET	FY 2025 $ VARIANCE	% of FY2025 Budget
General Property Taxes	$ 33,278,054	$ 33,252,511	$ 34,407,774	$ 1,155,263	46.8%
Other Local Taxes	20,149,504	18,976,022	20,219,522	1,243,500	27.5%
Commonwealth of Virginia	12,825,314	12,983,352	13,407,833	424,481	18.2%
Current Service Charges	1,802,955	1,685,786	1,875,354	189,568	2.6%
Federal Government	1,431,844	1,239,852	1,179,557	(60,295)	1.6%
Licenses and Permits	274,673	200,650	269,200	68,550	0.4%
Recovered Costs	1,985,555	1,154,000	1,282,644	128,644	1.7%
Fines and Forfeitures	184,149	208,500	197,500	(11,000)	0.3%
Use of Money and Property	263,003	109,200	615,000	505,800	0.8%
Miscellaneous	451,958	29,000	49,000	20,000	0.1%
Total Revenues	$ 72,647,009	$ 69,838,873	$ 73,503,384	$ 3,664,511	100.0%



CITY OF STAUNTON
FY 2025 GENERAL FUND REVENUES

GENERAL PROPERTY TAXES		FY 2023 ACTUALS		FY 2024 BUDGET		FY 2025 BUDGET		$Amount Variance
Real Estate Taxes	$	23,987,330	$	24,847,498	$	25,500,561	$	653,063
Real Estate-Public Service		929,541		940,000		1,140,000		200,000
Real Estate- Interest Assessed		106,740		135,000		135,000		-
Real Estate Penalty		129,558		135,000		135,000		-
Real Estate-Service District Tax		140,410		142,213		162,213		20,000
Personal Property Taxes		7,289,994		6,400,000		6,607,000		207,000
Personal Property-Public Service		2,975		2,800		3,000		200
Personal Property Interest		131,541		100,000		130,000		30,000
Personal Property-Penalty		171,425		125,000		170,000		45,000
Machinery & Tools Tax		388,540		425,000		425,000		-
Total Property Taxes	$	33,278,054	$	33,252,511	$	34,407,774	$	1,155,263
OTHER LOCAL TAXES								
Business & Occupational Licenses	$	3,038,125	$	2,550,000	$	2,650,000	$	100,000
Water Utility Tax		300,866		295,000		300,000		5,000
Gas Utility Tax		297,126		298,000		298,000		-
Electric Utility Tax		590,270		590,000		590,000		-
Local Sales Tax- One Percent		5,962,604		5,624,522		5,974,522		350,000
Bank Stock Tax		713,314		650,000		700,000		50,000
Recordation-Local		348,925		350,000		350,000		-
Cigarette Tax		339,660		325,000		335,000		10,000
Transient Occupancy Tax		1,292,457		1,350,000		1,350,000		-
Meals Tax		6,253,785		5,985,000		6,660,000		675,000
Probate Tax		10,407		8,500		10,000		1,500
Short Term Rental Tax		31,823		25,000		32,000		7,000
Local Communications Tax		970,142		925,000		970,000		45,000
Total Other Taxes	$	20,149,504	$	18,976,022	$	20,219,522	$	1,243,500
LICENSES & PERMITS								
Dog Licenses	$	7,603	$	8,950	$	8,000	$	(950)
Building Permits		136,136		72,000		135,000		63,000
Electrical Permits		33,522		26,000		32,000		6,000
Plumbing Permits		39,957		40,000		40,000		-
St Rent Regis Fee		1,100		-		-		-
Subdivision Review		4,700		-		2,000		2,000
Transfer Fees-Circuit Court		941		1,000		1,000		-
Zoning Fees		17,375		12,000		17,000		5,000
Police Recording Fees		11,853		14,000		12,000		(2,000)
Electronic Summons Fee		15,661		20,000		16,000		(4,000)
Other Permits		5,825		6,700		6,200		(500)
Total License & Permits	$	274,673	$	200,650	$	269,200	$	68,550
FINES & FORFEITURES								
Circuit Court Fines	$	122,765	$	135,000	$	130,000	$	(5,000)
Court Recording Fees		46,875		58,000		52,000		(6,000)
Animal Control Fines		5,500		6,000		6,000		-
Courthouse Maintenance Fines		9,009		9,500		9,500		-
Total Fines & Forfeitures	$	184,149	$	208,500	$	197,500	$	(11,000)

CITY OF STAUNTON
FY 2025 GENERAL FUND REVENUES

		FY 2023 ACTUALS		FY 2024 BUDGET		FY 2025 BUDGET		$Amount Variance
USE OF MONEY AND PROPERTY								
Interest on Investments	$	199,233	$	45,000	$	550,000	$	505,000
Rental of Property		63,770		64,200		65,000		800
Total Use of Money and Property	$	263,003	$	109,200	$	615,000	$	505,800
CURRENT SERVICE CHARGES								
Sheriff Fees	$	2,617	$	2,617	$	2,617	$	-
Commonwealth Attorney Fees		5,212		4,875		5,250		375
Circuit Court Fees		4,754		3,600		4,800		1,200
Courthouse Security Fee		55,708		60,000		60,000		-
Jail Admission Fee		3,801		3,650		3,800		150
Clerk Circuit Court Copy Fees		3,543		3,500		3,500		-
Court Appointed Attorney Fee		4,905		-		-		-
Property Clean Up Fees		7,602		5,000		5,000		-
DMV Stop Fees		7,211		8,000		10,000		2,000
Administrative Fee		40,071		20,000		35,000		15,000
PILOT - Water Fund		407,673		407,673		410,827		3,154
PILOT - Sewer Fund		142,984		142,984		195,988		53,004
PILOT - Parking Fund		36,275		36,275		44,414		8,139
PILOT - Stormwater Fund		86,650		86,650		72,828		(13,822)
PILOT - Environmental Fund		282,840		282,840		353,830		70,990
Tax Exempt Service Charges		7,031		6,972		7,000		28
Library Fees & Fines		11,501		6,500		11,000		4,500
Golf Memberships		30,650		35,000		32,500		(2,500)
Recreation-Summer Playground		70,421		80,000		80,000		-
Recreation-Heart Program		204,140		156,500		156,500		-
Recreation-Instr/Educ Classes		31,873		25,000		31,500		6,500
Recreation- League Fees		42,100		40,000		42,000		2,000
Golf Cart Fees		135,146		125,000		135,000		10,000
Golf Green Fees		91,906		78,000		88,000		10,000
Duck Food Sales		10,248		9,400		10,000		600
Recreation Fees		1,944		750		1,500		750
Swimming Pool Fees		48,456		45,000		47,500		2,500
Recreation Trip Fees		25,249		10,000		25,000		15,000
Miscellaneous		94		-		-		-
Sale of Publications & Maps		350		-		-		-
Total Current Service Charges	$	1,802,955	$	1,685,786	$	1,875,354	$	189,568
MISCELLANEOUS REVENUE								
Payment in Lieu of Tax - SRHA	$	13,923	$	14,000	$	14,000	$	-
Sale of Salvage and Surplus		95,605		15,000		35,000		20,000
Miscellaneous Revenue		257,991		-		-		-
Donations		73,945		-		-		-
Total Miscellaneous Revenue	$	441,464	$	29,000	$	49,000	$	20,000

CITY OF STAUNTON
FY 2025 GENERAL FUND REVENUES

RECOVERED COSTS		FY 2023 ACTUALS		FY 2024 BUDGET		FY 2025 BUDGET		$Amount Variance
Recovered Costs-Courts	$	20,874	$	25,000	$	25,000	$	-
Recovered Costs - Public Works		290,966		20,000		20,000		-
Recovered Costs - Public Safety		662,245		648,000		665,000		17,000
Recovered Costs- Police Security		94,662		45,000		50,000		5,000
Recovered Costs - Ins/ Other		501,686		11,000		95,191		84,191
Recovered Costs- Education Fund		354,899		350,000		359,000		9,000
Recovered Costs - Recreation/Library		70,715		55,000		68,453		13,453
Total Recovered Costs	$	1,996,047	$	1,154,000	$	1,282,644	$	128,644

COMMONWEALTH OF VIRGINIA								
Public Facilities Tax	$	87,498	$	45,000	$	87,500	$	42,500
Recordation		-		-		-		-
Rolling Stock Taxes		5,941		10,200		10,000		(200)
Motor Vehicle Rental Tax		133,199		112,500		130,000		17,500
Law Enforcement		1,049,862		1,004,888		1,045,000		40,112
Personal Property -PPTRA		1,652,200		1,652,200		1,652,200		-
Recordation-Grantor's Tax		108,649		101,500		110,000		8,500
Juror & Witness Fees		2,150		12,000		5,000		(7,000)
State Crime Forfeited Assets		54,616		-		-		-
Grant-DCJS-Victim Witness		26,586		25,000		26,000		1,000
DMV-Four for Life Funds		24,195		23,500		23,500		-
DMV - Animal License Plates		1,068		1,000		1,000		-
Fire Programs Fund		103,312		88,000		88,000		-
E911 Wireless Board		106,219		98,000		105,000		7,000
Street & Highway Maintenance		5,063,936		4,350,000		4,380,000		30,000
Health and Welfare		1,068,280		1,371,638		1,298,510		(73,128)
Children Services Act		1,376,871		2,075,405		2,148,805		73,400
VA Comm for the Arts		4,500		4,500		4,500		-
Library		191,702		168,022		220,318		52,296
Miscellaneous State Aid/Grants		45,970		-		-		-
Commissioner of Revenue		138,840		148,310		173,768		25,458
Treasurer		136,087		146,401		150,793		4,392
Electoral Board & Registrar		74,731		79,463		81,847		2,384
Commonwealth Attorney		593,481		626,752		754,891		128,139
Sheriff		412,576		450,704		484,202		33,498
Circuit Court Clerk		344,966		370,735		409,365		38,630
Circuit Court Technology Trust Fund		17,879		17,634		17,634		-
Total Commonwealth of Virginia	$	12,825,314	$	12,983,352	$	13,407,833	$	424,481

CITY OF STAUNTON
FY 2025 GENERAL FUND REVENUES

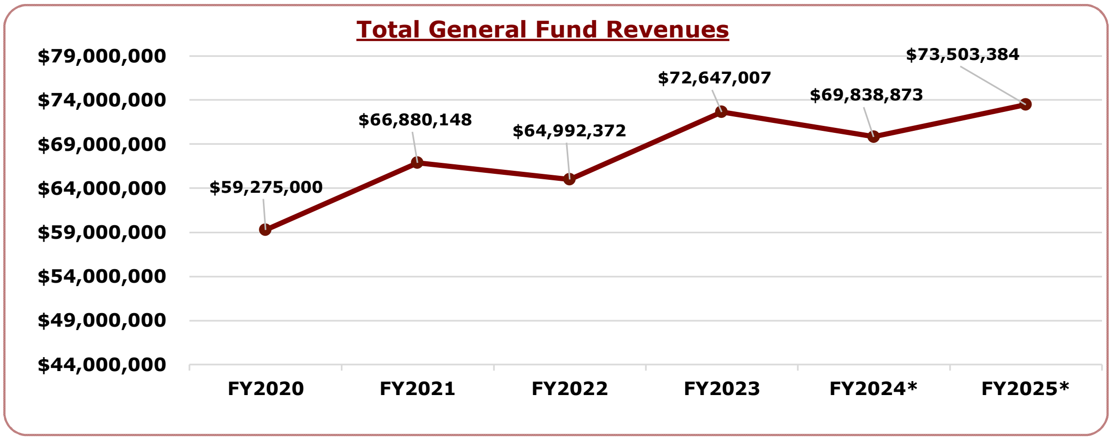
FEDERAL REVENUE		FY 2023 ACTUALS		FY 2024 BUDGET		FY 2025 BUDGET		$Amount Variance
Health and Welfare	$	1,113,800	$	1,179,852	$	1,117,557	$	(62,295)
Miscellaneous Federal		244,909		-		-		-
Federal Grants-Victim Witness		62,033		60,000		62,000		2,000
Federal Grant-Other Grants		11,102		-		-		-
Total Federal Revenue	$	1,431,844	$	1,239,852	$	1,179,557	$	(60,295)
TOTAL GENERAL FUND REVENUE	**$**	**72,647,007**	**$**	**69,838,873**	**$**	**73,503,384**	**$**	**3,664,511**

*Remaining CIP was funded with carry over funds.

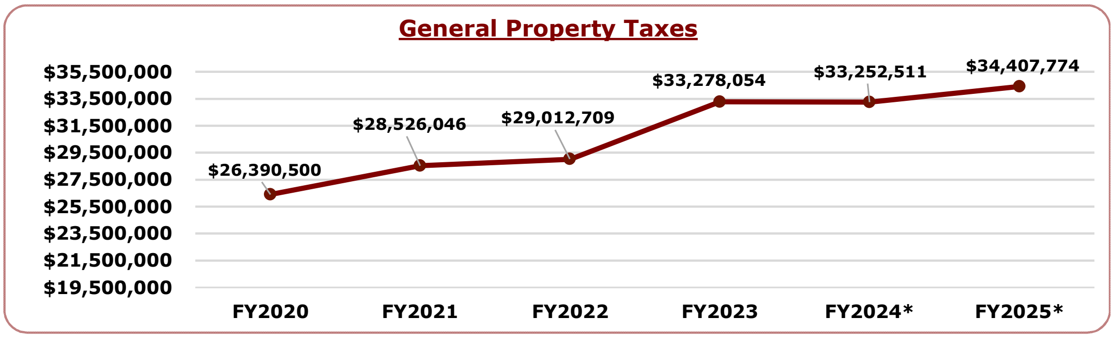
FY2025 MAJOR REVENUE CHANGES	FY2024	FY2025	VARIANCE	Description
REAL ESTATE	**$ 25,787,498**	**$ 26,640,561**	**$ 853,063**	**1.7% increase in assessed value from new construction. Tax rate of .89 factored.**
INTEREST INCOME	**$ 45,000**	**$ 550,000**	**$ 505,000**	**Current market interest rates are higher than previous year.**
PERSONAL PROPERTY	**$ 6,400,000**	**$ 6,607,000**	**$ 207,000**	**Post Pandemic adjustments made, normalized budget projection.**
LOCAL SALES TAX	**$ 5,624,522**	**$ 5,974,522**	**$ 350,000**	**Current trend lines projected , Local Sales Tax is projected to remain strong.**
MEALS TAX	**$ 5,985,000**	**$ 6,660,000**	**$ 675,000**	**Current trend lines projected , Local Meals Tax is projected to remain strong.**
COMM OF VA	**$ 5,168,675**	**$ 5,562,884**	**$ 394,209**	**Adjustments to reflect projected Compensation Board support for Constitutional offices and Law Enforcement.**
FY2025 MAJOR REVENUE CHANGES			**$ 2,973,272**	

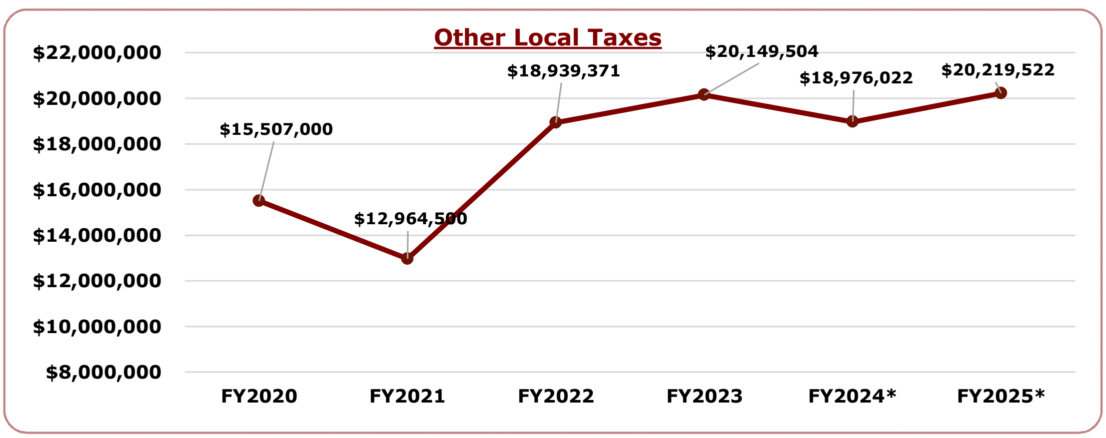
CITY OF STAUNTON

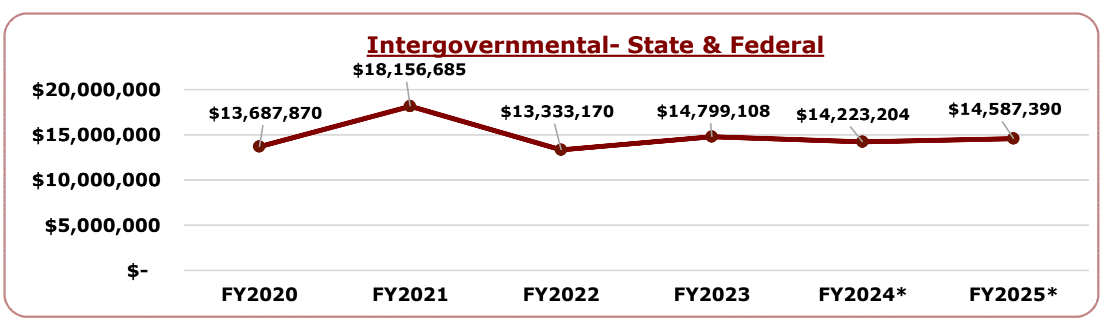
General Fund Revenues



Major Revenue Sources



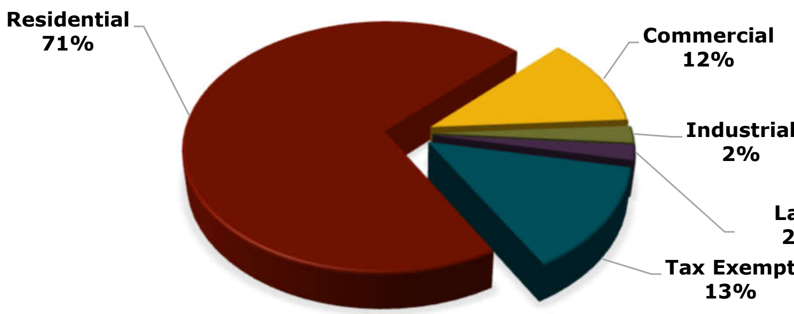




Fiscal Years 2020, 2021, 2022, 2023 = Actual Revenues
***Fiscal Years 2024, 2025 = Budgeted Revenues**

CITY OF STAUNTON

JANUARY 1, 2024 REAL ESTATE ASSESSMENT



Real Estate Assessment by Category	2023 Number of Parcels	January 1, 2023 $.89 Tax Rate	2024 Number of Parcels	January 1, 2024 $.89 Tax Rate	% Change or $ Change
Residential	9,066	$ 2,346,570,250	9,154	$ 2,377,233,621	1.31%
Commercial	616	386,832,841	883	387,030,270	0.05%
Industrial	48	73,519,682	48	73,519,682	0.00%
Land	1,508	65,683,244	1,508	65,683,244	0.00%
Tax Exempt	401	452,220,395	401	453,095,305	0.19%
Total Assessed Value	11,639	$ 3,324,826,412	11,994	$ 3,356,562,122	0.95%
Total Taxable Value	11,238	$ 2,872,606,017	11,296	$ 2,903,446,817	1.07%

One Cent Taxable Value	$ 287,261		$ 290,345	1.07%
Average Residential Assessed Value	$ 258,831.93		$ 259,693.43	$ 861.50
Average Residential Tax Bill	$ 2,303.60		$ 2,311.27	$ 7.67
Downtown Service District Assessed (DSD) Value	$ 96,339,100	239	$ 96,339,100	$ -
DSD Tax Revenue @ $0.15/$100	$ 144,509		$ 144,509	$ -

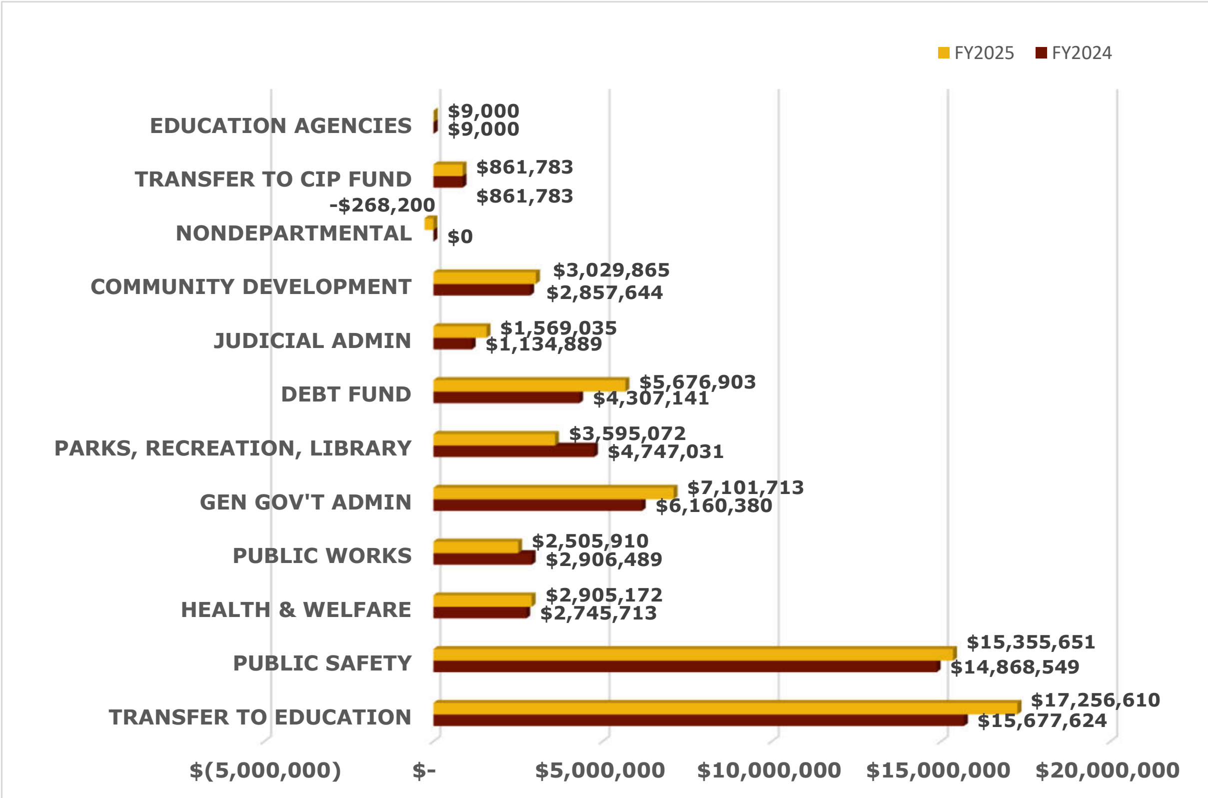
OTHER TAX EXEMPT PROPERTY:				TAX VALUE
Land Use - Ag Forest Districts	$ 21,989,100	42	$ 22,335,083	$ 198,782
Rehab Abatement Program	$ 16,618,100	61	$ 16,382,462	$ 145,804
TOTAL TAX EXEMPT/ ABATED TAXES	$ 38,607,200		$ 38,717,545	$ 344,586

TAX RATE JANUARY 1, 2023	$0.89/ $100
ADOPTED TAX RATE JANUARY 1, 2024	$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%
2024	$ 0.89	$ 2,903,446,817	1.07%	$ 25,840,677	1.07%

CITY OF STAUNTON
GENERAL TAX REVENUE SUPPORT



FY 2025 BUDGET	GENERAL TAX REVENUES	OTHER REVENUES/FEES	STATE & FEDERAL REVENUES	TOTAL REVENUES
TRANSFER TO EDUCATION	17,256,610	$ -	$ -	$ 17,256,610
PUBLIC SAFETY	15,355,651	955,200	217,500	16,528,351
HEALTH & WELFARE	2,905,172	-	4,564,872	7,470,044
PUBLIC WORKS	2,505,910	20,000	4,380,000	6,905,910
GEN GOV'T ADMIN	7,101,713	454,191	385,399	7,941,303
PARKS, RECREATION, LIBRARY	3,595,072	735,953	194,500	4,525,525
DEBT FUND	5,676,903	-	-	5,676,903
JUDICIAL ADMIN	1,569,035	317,467	1,658,788	3,545,290
COMMUNITY DEVELOPMENT	3,029,865	21,000	-	3,050,865
NONDEPARTMENTAL	(268,200)	-	-	(268,200)
*TRANSFER TO CIP FUND	861,783	-	-	861,783
EDUCATION AGENCIES	9,000	-	-	9,000
TOTALS	$ 59,598,514	$ 2,503,811	$ 11,401,059	$ 73,503,384

***Remaining FY2025 CIP will be funded with carry over funds from FY2024.**

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.

FY2025 ADOPTED TAX RATES AND FEES

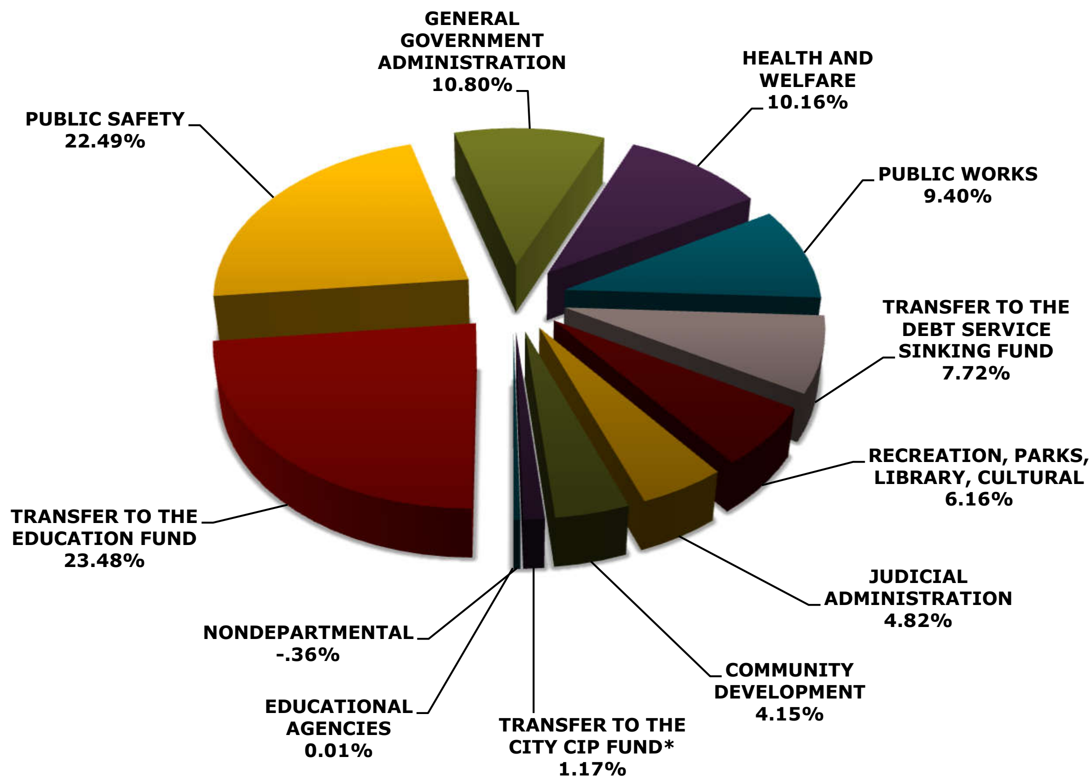
REAL ESTATE PROPERTY	$	0.89	PER $100 OF ASSESSED VALUE- JANUARY 1, 2024
DOWNTOWN SERVICE DISTRICT TAX	$	0.15	PER $100 OF ASSESSED VALUE- JANUARY 1, 2024
PERSONAL PROPERTY	$	2.90	PER $100 OF ASSESSED VALUE
PERSONAL PROPERTY - BUSINESS TANGIBLE PROPERTY	$	2.90	PER $100 OF ASSESSED VALUE
MACHINERY & TOOLS TAX	$	1.24	PER $100 OF ASSESSED VALUE
MEALS TAX		7.0%	
LODGING TAX		6.7%	
SALES & USE TAX		1.0%	CITY'S SHARE OF THE 5.3% STATE TAX RATE
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	$	4.06	PER 100 CUBIC FEET
SEWER RATE	$	5.60	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
MINIMUM STORMWATER FEE	$	5.00	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 2025 GENERAL FUND EXPENDITURES

	FY2025 ADOPTED
TRANSFER TO THE EDUCATION FUND	$ 17,256,610
PUBLIC SAFETY	16,528,351
GENERAL GOVERNMENT ADMINISTRATION	7,941,303
HEALTH AND WELFARE	7,470,044
PUBLIC WORKS	6,905,910
TRANSFER TO THE DEBT SERVICE SINKING FUND	5,676,903
RECREATION, PARKS, LIBRARY, CULTURAL	4,525,525
JUDICIAL ADMINISTRATION	3,545,290
COMMUNITY DEVELOPMENT	3,050,865
TRANSFER TO THE CITY CIP FUND*	861,783
NONDEPARTMENTAL	(268,200)
EDUCATIONAL AGENCIES	9,000
TOTAL GENERAL FUND EXPENDITURES	$ 73,503,384

*Remaining FY2025 CIP will be funded with carry over funds from FY2024.

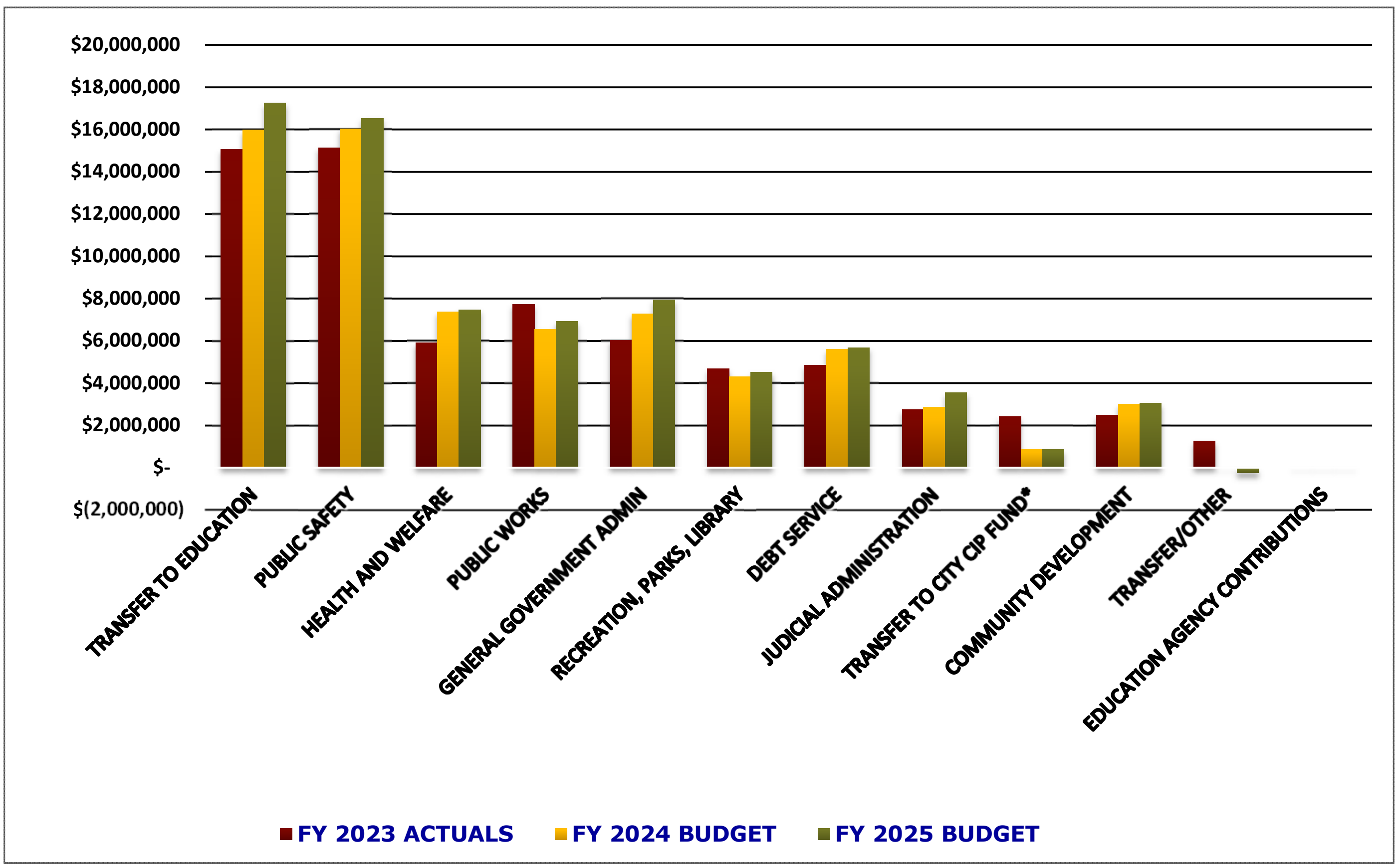


CITY OF STAUNTON

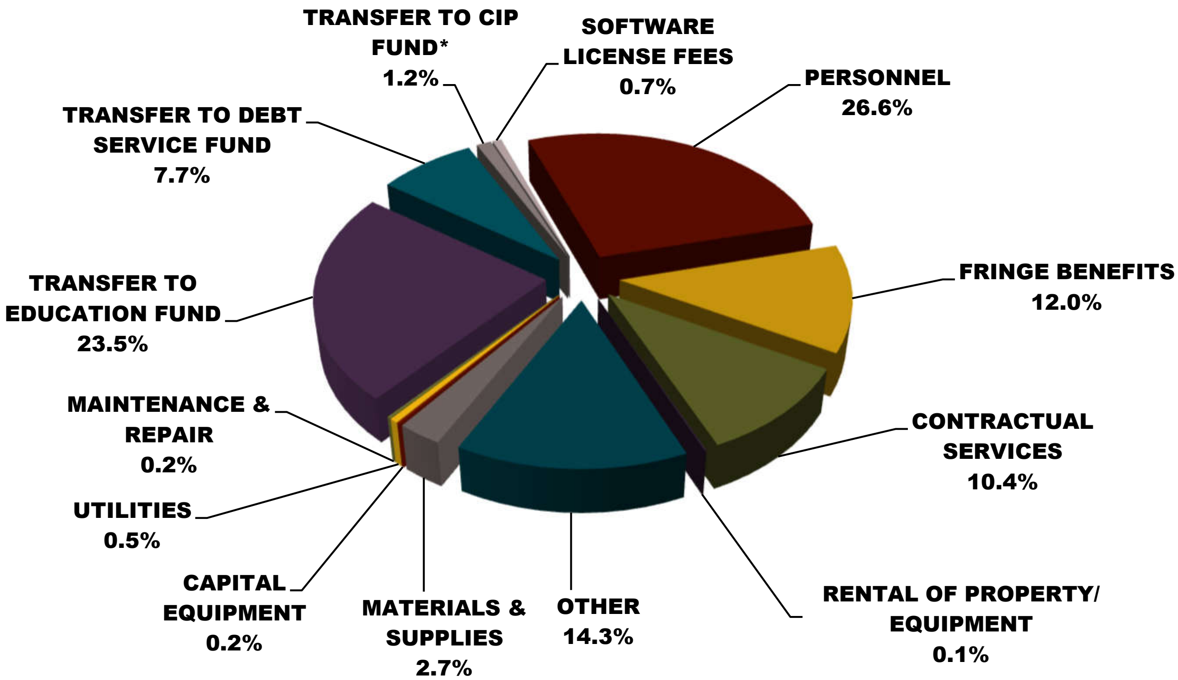
FY 2025 GENERAL FUND EXPENDITURES

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	$ VARIANCE	% CHANGE
TRANSFER TO EDUCATION	$ 15,065,237	$ 15,970,171	$ 17,256,610	$ 1,286,439	8.1%
PUBLIC SAFETY	15,139,355	16,027,624	16,528,351	500,727	3.1%
HEALTH AND WELFARE	5,905,625	7,372,608	7,470,044	97,436	1.3%
PUBLIC WORKS	7,726,000	6,545,554	6,905,910	360,356	5.5%
GENERAL GOVERNMENT ADMIN	6,043,049	7,276,489	7,941,303	664,814	9.1%
RECREATION, PARKS, LIBRARY	4,697,075	4,307,141	4,525,525	218,384	5.1%
DEBT SERVICE	4,844,415	5,591,903	5,676,903	85,000	1.5%
JUDICIAL ADMINISTRATION	2,749,488	2,872,144	3,545,290	673,146	23.4%
TRANSFER TO CITY CIP FUND*	2,421,050	861,783	861,783	-	0.0%
COMMUNITY DEVELOPMENT	2,479,878	3,004,456	3,050,865	46,409	1.5%
TRANSFER/OTHER	1,264,915	-	(268,200)	(268,200)	0.0%
EDUCATION AGENCY CONTRIBUTIONS	9,000	9,000	9,000	-	0.0%
TOTAL GENERAL FUND EXPENDITURES	$ 68,345,087	$ 69,838,873	$ 73,503,384	$ 3,664,511	5.2%

*Remaining FY2025 CIP will be funded with carry over funds from FY2024.



CITY OF STAUNTON
FY 2025 GENERAL FUND EXPENDITURES



FY 2025 GENERAL FUND EXPENDITURES	TOTAL EXPENDITURES
PERSONNEL	$ 19,540,584
FRINGE BENEFITS	8,805,893
CONTRACTUAL SERVICES	7,613,571
RENTAL OF PROPERTY/EQUIPMENT	78,628
OTHER	10,481,011
MATERIALS & SUPPLIES	2,013,254
CAPITAL EQUIPMENT	125,889
UTILITIES	366,700
MAINTENANCE & REPAIR	163,460
TRANSFER TO EDUCATION FUND	17,256,610
TRANSFER TO DEBT SERVICE FUND	5,676,903
TRANSFER TO CIP FUND*	861,783
SOFTWARE LICENSE FEES	519,098
TOTAL EXPENDITURES	$ 73,503,384

*Remaining FY2025 CIP will be funded with carry over funds from FY2024.

CITY OF STAUNTON
FY 2025 GENERAL FUND EXPENDITURES

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	$ VARIANCE
GENERAL GOVERNMENT ADMINISTRATION				
LEGISLATIVE				
CITY COUNCIL	$ 147,031	$ 148,335	$ 178,511	$ 30,176
CLERK OF COUNCIL	108,104	118,831	123,756	4,925
GENERAL ADMINISTRATION				
CITY MANAGER	440,483	602,345	647,661	45,316
HUMAN RESOURCES	789,543	760,641	790,355	29,714
CITY ATTORNEY	350,529	432,271	420,226	(12,045)
COMMUNICATIONS OFFICE	15,346	161,434	192,319	30,885
AUDITOR/CONSULTANTS	55,000	80,000	80,000	-
CITY MEMBERSHIPS	29,688	31,050	31,550	500
FINANCIAL ADMINISTRATION				
FINANCIAL ADMINISTRATION	1,126,593	1,273,483	1,468,669	195,186
ASSESSOR AND EQUALIZATION BOARD	340,573	377,962	402,547	24,585
COMMISSIONER OF REVENUE	336,276	410,337	506,184	95,847
CITY TREASURER	317,248	429,934	443,863	13,929
INFORMATION TECHNOLOGY	1,263,191	1,449,852	1,602,845	152,993
RISK MANAGEMENT	530,200	753,501	771,500	17,999
LEASE PAYMENTS		-	-	-
BOARD OF ELECTIONS				
ELECTORAL BOARD AND REGISTRAR	193,244	246,513	281,317	34,804
TOTAL GENERAL GOV'T ADMIN	**$ 6,043,049**	**$ 7,276,489**	**$ 7,941,303**	**$ 664,814**
JUDICIAL ADMINISTRATION				
CIRCUIT COURT	$ 156,301	$ 164,275	$ 168,732	$ 4,457
GENERAL DISTRICT COURT	10,291	18,512	18,512	-
MAGISTRATE	1,920	2,225	2,225	-
JUVENILE/DOMESTIC COURT	70,918	80,092	76,292	(3,800)
CLERK OF CIRCUIT COURT	604,351	628,406	743,218	114,812
SHERIFF	871,563	868,662	1,256,720	388,058
VICTIM WITNESS GRANT	101,841	97,884	101,267	3,383
COMMONWEALTH ATTORNEY	932,301	1,012,088	1,178,324	166,236
TOTAL JUDICIAL ADMINISTRATION	**$ 2,749,486**	**$ 2,872,144**	**$ 3,545,290**	**$ 673,146**
PUBLIC SAFETY				
LAW ENFORCEMENT				
POLICE DEPARTMENT	$ 6,090,694	$ 6,227,720	$ 6,498,520	$ 270,800
E-911 CENTER	915,654	1,127,445	1,160,536	33,091
EMERGENCY SERVICES				
FIRE AND RESCUE	3,932,855	3,971,838	4,187,445	215,607
COMMUNITY PUBLIC SAFETY	186,484	110,500	110,500	-
CORRECTIONS AND DETENTION				
SHENANDOAH VALLEY JUVENILE CENTER	236,948	459,396	337,038	(122,358)
MIDDLE RIVER REGIONAL JAIL	3,020,629	3,286,318	3,418,169	131,851
OFFICE ON YOUTH	151,732	172,892	186,700	13,808
INSPECTION				
BUILDING INSPECTION	413,086	429,634	452,689	23,055
OTHER PROTECTION				
SHENANDOAH VALLEY ANIMAL SERVICES	190,894	241,381	176,254	(65,127)
MEDICAL EXAMINER	380	500	500	-
TOTAL PUBLIC SAFETY	**$ 15,139,356**	**$ 16,027,624**	**$ 16,528,351**	**$ 500,727**

CITY OF STAUNTON
FY 2025 GENERAL FUND EXPENDITURES

		FY 2023 ACTUALS		FY 2024 BUDGET		FY 2025 BUDGET		$ VARIANCE
PUBLIC WORKS								
ENGINEERING	$	298,636	$	353,785	$	532,663	$	178,878
ADMINISTRATION		336,687		313,299		324,538		11,239
HIGHWAYS, STREETS, SIDEWALKS		4,529,205		3,233,357		3,318,805		85,448
TRAFFIC ENGINEERING		193,453		284,945		297,217		12,272
TRAFFIC SIGNALS/ELECTRONICS		336,252		318,344		328,388		10,044
BUILDING MAINTENANCE		1,465,668		1,508,619		1,547,781		39,162
EQUIPMENT MAINTENANCE		566,099		533,205		556,518		23,313
TOTAL PUBLIC WORKS	**$**	**7,726,000**	**$**	**6,545,554**	**$**	**6,905,910**	**$**	**360,356**
HEALTH AND WELFARE								
HEALTH								
CENTRAL SHENANDOAH HEALTH DISTRICT	$	274,363	$	298,153	$	323,359	$	25,206
MENTAL HEALTH AND MENTAL RETARDATION								
VALLEY COMM SERVICES BOARD		200,334		247,129		271,842		24,713
SOCIAL SERVICES								
CHILDREN'S SERVICES ACT		2,138,092		3,000,000		3,100,000		100,000
DEPARTMENT OF SOCIAL SERVICES		2,895,706		3,483,304		3,372,142		(111,162)
TAX RELIEF -ELDERLY/DISABLED/VETERANS		283,039		244,000		284,000		40,000
COMMUNITY WELFARE ASSISTANCE		114,091		100,022		118,701		18,679
TOTAL HEALTH AND WELFARE	**$**	**5,905,625**	**$**	**7,372,608**	**$**	**7,470,044**	**$**	**97,436**
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	$	1,218,403	$	1,280,787	$	1,311,262	$	30,475
HORTICULTURE		867,756		223,139		226,481		3,342
GOLF COURSE		201,768		156,107		157,166		1,059
COMMUNITY RECREATION ASSISTANCE		20,000		20,000		20,000		-
PARK MAINTENANCE		1,130,422		1,279,296		1,313,326		34,030
CULTURAL ENRICHMENT								
CULTURAL CONTRIBUTIONS		15,500		15,500		15,500		-
LIBRARY								
LIBRARY		1,243,227		1,332,312		1,481,790		149,478
TOTAL PARKS, RECR, LIBRARY	**$**	**4,697,075**	**$**	**4,307,141**	**$**	**4,525,525**	**$**	**218,384**

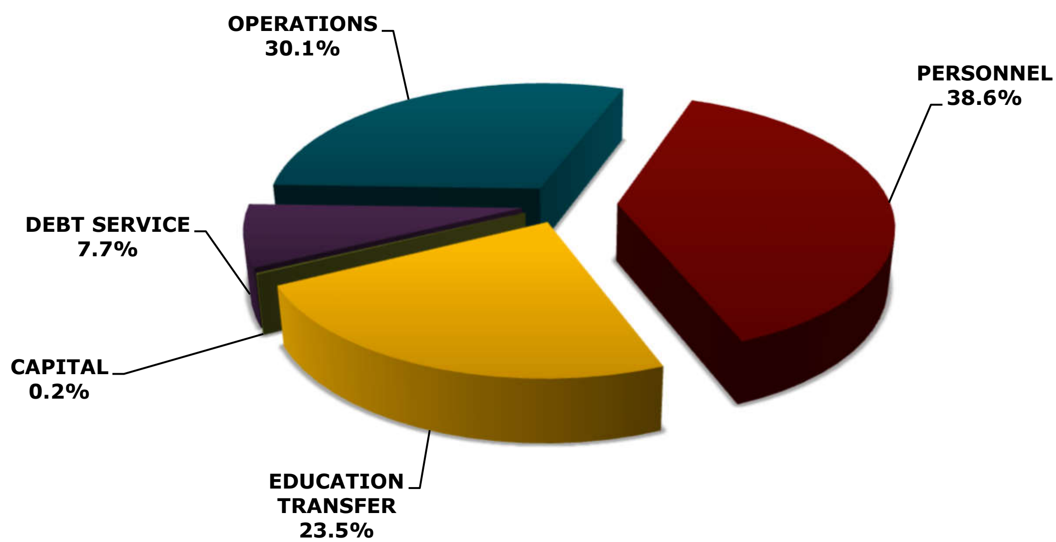
CITY OF STAUNTON
FY 2025 GENERAL FUND EXPENDITURES

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	$ VARIANCE
COMMUNITY DEVELOPMENT				
PLANNING AND DEVELOPMENT	$ 379,376	$ 574,088	$ 603,342	$ 29,254
COMM DEVELOPMENT ASSISTANCE	395,990	385,250	391,407	6,157
ECONOMIC DEVELOPMENT	1,017,467	1,272,835	1,264,096	(8,739)
TOURISM OFFICE	566,086	650,083	665,454	15,371
STAUNTON WELCOME CENTER	43,011	60,459	62,254	1,795
TROLLEY	77,948	61,741	64,312	2,571
TOTAL COMMUNITY DEVELOPMENT	**$ 2,479,878**	**$ 3,004,456**	**$ 3,050,865**	**$ 46,409**
OTHER				
NONDEPARTMENTAL	-	-	(268,200)	(268,200)
DEBT SERVICE	163,756	-	-	-
TOTAL OTHER	**$ 163,756**	**$ -**	**$ (268,200)**	**$ (268,200)**
TRANSFERS TO OTHER FUNDS				
TRANSFER TO EDUCATION FUND	$ 15,065,237	$ 15,970,171	$ 17,256,610	$ 1,286,439
TRANSFER TO ENTERPRISE FUNDS	1,048,984	-	-	-
TRANSFER TO THE HUD FUND	34,151	-	-	-
TRANSFER TO THE BRCS FUND	18,025	-	-	-
TRANSFER TO CITY CIP FUND*	2,421,050	861,783	861,783	-
TRANSFER TO DEBT SINKING FUND	4,844,415	5,591,903	5,676,903	85,000
TOTAL TRANSFERS	**$ 23,431,862**	**$ 22,423,857**	**$ 23,795,296**	**$ 1,371,439**
TOTAL GENERAL FUND	**$ 68,345,087**	**$ 69,838,873**	**$ 73,503,384**	**$ 3,664,511**

***Remaining FY2025 CIP will be funded with carry over funds from FY2024.**

CITY OF STAUNTON

FY 2025 GENERAL FUND BUDGET- EXPENDITURE BY CHARACTER TYPE



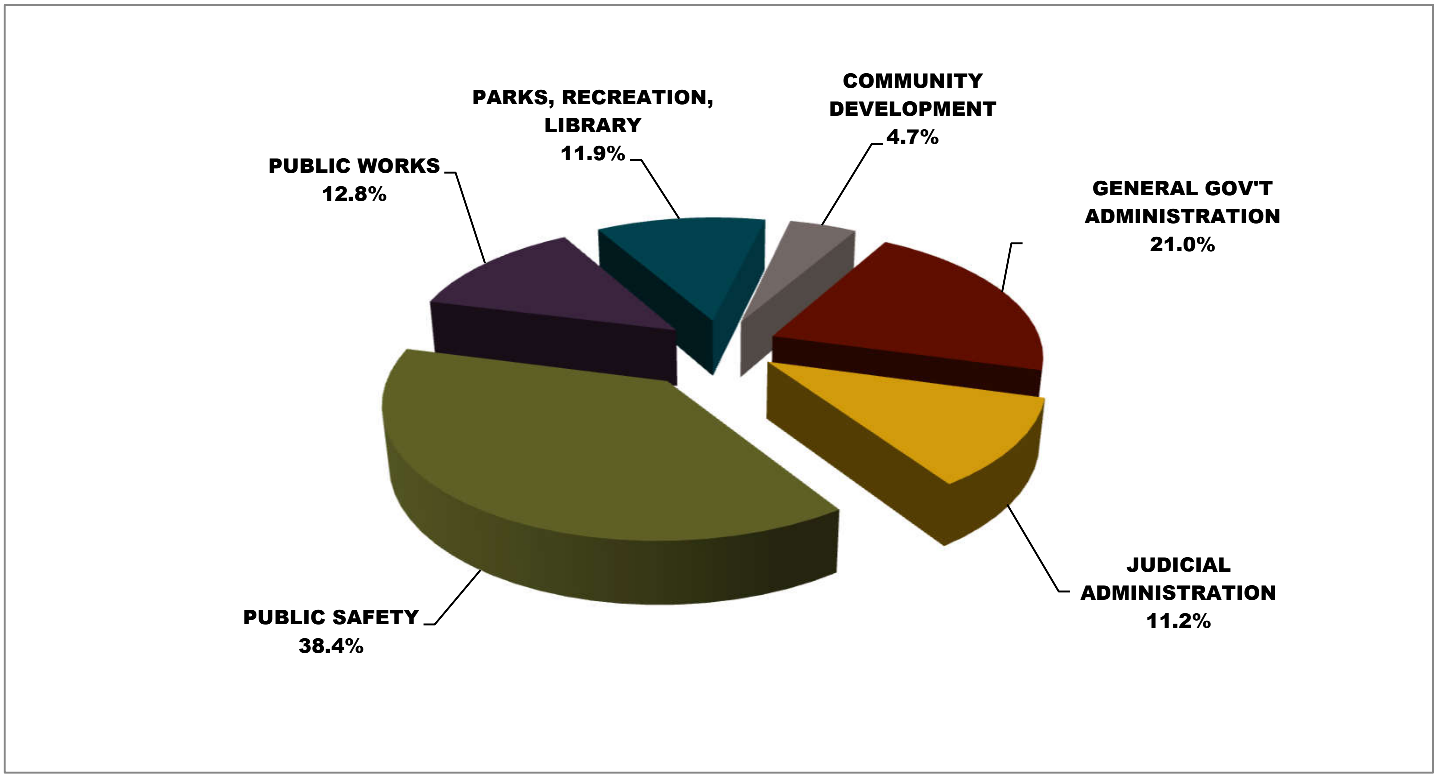
EXPENDITURE CHARACTER	PERSONNEL	OPERATIONS	CAPITAL	TOTAL
EDUCATION FUND TRANSFER	$ -	$ 17,256,610	$ -	$ 17,256,610
PUBLIC SAFETY	11,003,087	5,507,514	17,750	16,528,351
HEALTH AND WELFARE	-	7,470,044	-	7,470,044
PUBLIC WORKS	3,665,270	3,220,640	20,000	6,905,910
GENERAL GOV'T ADMINISTRATION	6,013,618	1,868,285	59,400	7,941,303
PARKS, RECREATION, LIBRARY	3,396,522	1,105,264	23,739	4,525,525
TRANSFER TO DEBT SERVICE FUND	-	5,676,903	-	5,676,903
JUDICIAL ADMINISTRATION	3,215,459	324,831	5,000	3,545,290
COMMUNITY DEVELOPMENT	1,352,521	1,698,344	-	3,050,865
TRANSFER TO CITY CIP FUND*	-	861,783	-	861,783
NONDEPARTMENTAL	(300,000)	31,800		(268,200)
EDUCATIONAL AGENCIES	-	9,000	-	9,000
TOTALS	$ 28,346,477	$ 45,031,018	$ 125,889	$ 73,503,384

*Remaining FY2025 CIP will be funded with carry over funds from FY2024.

FY2025 OUTSIDE AGENCY CONTRIBUTIONS

REGIONAL PROGRAMS	FY2024 COUNCIL APPROVED/ AMENDED	FY 2025 REQUESTED	FY 2025 REQUESTED INCREASE	FY 2025 ADOPTED BUDGET
Central Shenandoah Health Department	$ 298,153	$ 323,359	$ 25,206	$ 323,359
Valley Community Services Board	247,129	401,994	$ 154,865	271,842
Shenandoah Valley Airport	65,533	65,533	$ -	65,533
Valley Program for Aging Services	26,000	30,000	$ 4,000	30,000
Headwaters Soil Water Conservation	16,319	18,279	$ 1,960	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*	-	29,166	$ 29,166	29,166
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	36,643	$ 3,331	36,643
Valley Alliance for Education	4,000	4,000	$ -	4,000
Valley Children's Advocacy Center	7,116	30,000	$ 22,884	15,000
Central Shen. Planning Dist. - Assessment	22,560	22,804	$ 244	22,804
Central Shen. Planning Dist. - CERT PRGM	-	-	$ -	-
Central Shen. Planning Dist. - MPO	9,507	10,420	$ 913	10,420
Central Shen. Planning Dist. - Trolley	50,390	52,137	$ 1,747	52,137
Central Shen. Planning Dist. - Afton Express	11,351	12,175	$ 824	12,175
Central Shen. Planning Dist. - Brite	33,594	34,758	$ 1,164	34,758
Virginia Cooperative Extension - 4-H	2,673	10,300	7,627	5,000
Talking Book Center	-	2,300	2,300	2,300
Subtotal Regional Programs	$ 884,637	$ 1,140,868	$ 256,231	$ 988,456
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	4,000	$ 1,000	3,000
Subtotal Comm of VA Challenge Grants	$ 9,000	$ 10,000	$ 1,000	$ 9,000
CULTURAL/COMMUNITY DEVELOPMENT				
SDDA	$ 62,000	$ 62,000	$ -	$ 62,000
Historic Staunton Foundation	35,000	40,000	$ 5,000	40,000
Shenandoah Community Capital Fund	20,000	20,000	$ -	20,000
Shenandoah Valley Partnership, Inc	25,750	25,750	$ -	25,750
Woodrow Wilson Presidential Library	5,000	10,000	$ 5,000	5,000
Beverley Street Studio	1,500	1,500	$ -	1,500
First Tee of Shenandoah Valley	3,250	5,000	$ 1,750	3,250
Subtotal Cultural/Community Development	$ 152,500	$ 164,250	$ 11,750	$ 157,500
GRAND TOTAL	$ 1,046,137	$ 1,315,118	$ 268,981	$ 1,154,956

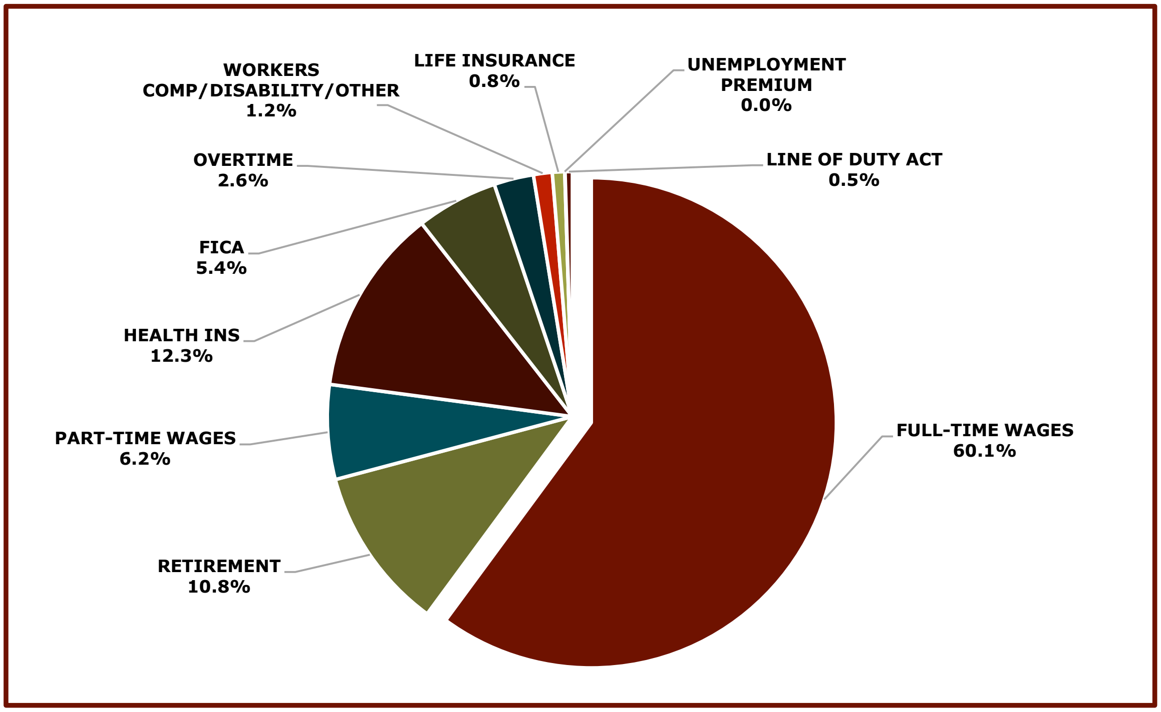
CITY OF STAUNTON
FY 2025 GENERAL FUND PERSONNEL BY JOB FUNCTION



FUNCTION	TOTAL PERSONNEL COST	FULL-TIME APPROVED POSITIONS	PART-TIME POSITIONS
GENERAL GOV'T ADMINISTRATION	$ 6,013,618	41	4
JUDICIAL ADMINISTRATION	3,215,459	32	3
PUBLIC SAFETY	11,003,087	109	29
PUBLIC WORKS	3,665,270	36	9
PARKS, RECREATION, LIBRARY	3,396,522	29	62
COMMUNITY DEVELOPMENT	1,352,521	11	4
NONDEPARTMENTAL	(300,000)	-	-
TOTAL PERSONNEL COST (WAGES & BENEFITS)	$ 28,346,477	258	111

POSITION CHANGES	POSITION TITLE	# POSITIONS	FY2025 COST WITH BENEFITS
SHERIFF	DEPUTY CITY SHERIFF	5	295,235
PUBLIC WORKS	DEPUTY CITY ENGINEER	1	137,074
COMMISSIONER OF THE REVENUE	DEPUTY II	1	77,445
REGISTRAR	PART TIME OFFICE SERVICES ASST	0.5	18,473
IT (REGIONAL RADIO PROJECT)	SHARED RADIO COMMUNICATIONS MANAGER	0.22	22,054
	TOTAL		$550,281

CITY OF STAUNTON
FY 2025 GENERAL FUND PERSONNEL COST



GENERAL FUND	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	$ VARIANCE
FULL-TIME WAGES	14,365,281	$ 16,162,686	$ 16,950,943	$ 788,257
RETIREMENT	2,492,878	2,836,230	3,037,588	201,358
PART-TIME WAGES	1,473,636	1,682,360	1,759,247	76,887
HEALTH INS	2,494,504	3,061,407	3,479,405	417,998
FICA	1,262,706	1,424,712	1,516,657	91,945
OVERTIME	953,371	729,302	737,052	7,750
WORKERS COMP/DISABILITY/OTHER	545,658	337,927	346,085	8,158
LIFE INSURANCE	190,151	217,118	232,096	14,978
UNEMPLOYMENT PREMIUM	6,385	7,692	3,521	(4,171)
LINE OF DUTY ACT	139,009	139,000	139,000	-
TOTAL	$ 23,923,579	$ 26,598,434	$ 28,201,594	$ 1,603,160
	FY2022	FY2023	FY2024	FY2025
VRS RETIREMENT RATE:	15.28%	17.21%	17.27%	16.77%
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%	0.85%	0.74%
VEC RATE PER EMPLOYEE:	$ 30.00	$ 30.00	$ 30.00	$ 13.60

CITY OF STAUNTON

FY 2025 AUTHORIZED FULL-TIME EMPLOYEE POSITIONS

GENERAL FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
GENERAL GOVERNMENT ADMINISTRATION						
CLERK OF THE COUNCIL	0	1	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	9	9	
ASSESSOR	3	3	3	3	3	
COMMISSIONER OF REVENUE	4	4	4	4	5	
TREASURER	4	4	4	4	4	
REGISTRAR	1	1	1	1	1	
INFORMATION TECHNOLOGY	7	7	7	7	7	
TOTAL ADMINISTRATION	38	39	39	40	41	
JUDICIAL ADMINISTATION						
CIRCUIT COURT	1	1	1	1	1	
CLERK OF CIRCUIT COURT	7	7	7	7	7	
SHERIFF	8	9	9	9	14	
COMMONWEALTH ATTORNEY	9	9	9	9	9	
VICTIM WITNESS (GRANT)	1	1	1	1	1	
TOTAL JUDICIAL ADMINISTRATION	26	27	27	27	32	
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	3	3	3	4	
PUBLIC WORKS ADMINISTRATION	2	2	2	2	2	
HIGHWAYS, STREETS, & SIDEWALKS	17	17	12	12	12	5 Frozen
TRAFFIC ENGINEERING	3	3	3	2	2	
TRAFFIC SIGNALS/ ELECTRONICS	2	2	1	2	2	1 Frozen
BUILDING MAINTENANCE	9	9	9	9	9	
EQUIPMENT MAINTENANCE	5	5	5	5	5	
TOTAL PUBLIC WORKS	42	41	35	35	36	
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	11	11	11	
LIBRARY	9	9	9	9	9	
TOTAL RECREATION, PARKS, LIBRARY	28	28	29	29	29	

CITY OF STAUNTON
FY 2025 AUTHORIZED FULL-TIME EMPLOYEE POSITIONS

GENERAL FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
COMMUNITY DEVELOPMENT						
PLANNING	4	4	4	5	5	
ECONOMIC DEVELOPMENT	2	2	3	3	3	
TOURISM OFFICE	3	3	3	3	3	
TOTAL COMMUNITY DEVELOPMENT	9	9	10	11	11	
TOTAL GENERAL FUND	252	253	249	251	258	
COMMUNITY SERVICES GRANT FUND						
BLUE RIDGE COURT SERVICES	10	10	10	10	10	
BLUE RIDGE PRE TRIAL EXPANSION GRANT	1	1	1	1	1	
BLUE RIDGE COURT SERVICES-DOCKET	2	2	2	2	2	
TOTAL BLUE RIDGE COURT SERVICES	13	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	4	4	
WATER PRODUCTION SYSTEM	8	8	8	10	12	
WATER DISTRIBUTION	9	9	9	9	9	3 ON HOLD
UTILITY TECHNICAL SERVICES	6	6	6	6	6	
TOTAL WATER FUND	28	28	28	29	31	
SEWER FUND						
SEWER LINES	5	5	5	5	5	3 ON HOLD
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	14	14	18	18	18	
RECYCLING	5	3	1	1	1	
TOTAL ENVIRONMENTAL FUND	22	20	22	22	22	
STORMWATER FUND						
STORMWATER ENGINEERING	1	2	2	2	2	
TOTAL STORMWATER FUND	1	2	2	2	2	
GRAND TOTAL ALL FUNDS	321.0	321.0	319.0	322.0	331.0	

ADDITIONAL POSITIONS		FY2023	FY2024	FY2025
SHERIFF	DEPUTIES	0	0	5
STREETS	EQUIPMENT OPERATOR	-5	0	0
TRAFFIC SIGNALS	TECHNICIAN	-1	0	0
COMMISSION OF THE REVENUE	DEPUTY II	0	0	1
COMMUNITY DEVELOPMENT	HOUSING PLANNER / GRANT COORDINATOR	1	0	0
COMMUNITY DEVELOPMENT	DIRECTOR OF COMMUNITY DEVELOPMENT	0	1	0
PARKS MAINTENANCE	EQUIPMENT OPERATOR	1	0	0
PUBLIC WORKS	DEPUTY CITY ENGINEER	0	0	1
REFUSE	SANITATION WORKER	4	0	0
RECYCLING	SANITATION WORKER	-2	0	0
WATER	WATER TREATMENT OPERATORS	0	2	2
	TOTAL	-2	3	9

City of Staunton Pay & Classification System
FY2025 Budget

Grade FLSA Status	Position	Annual Min	Annual Max	Hourly Min	Hourly Max
0		$27,888	$41,907	$13.41	$20.15
NE	POOL STAFF				
1		$29,278	$43,916	$14.08	$21.11
NE	LIBRARY PAGE				
NE	LIFEGUARD				
NE	SEASONAL LABORER				
NE	GOLF COURSE STAFF				
NE	ELECTION WORKER				
2		$30,741	$46,112	$14.78	$22.17
NE	EQUIPMENT PARTS CLERK				
NE	PARKING ATTENDANT				
NE	RECREATION COUNSELOR/AIDE				
NE	SCHOOL CROSSING GUARD				
NE	TRAVEL COUNSELOR				
NE	RECYCLING ATTENDANT				
3		$33,893	$50,838	$16.29	$24.44
NE	CUSTODIAL WORKER				
NE	LIBRARY ASSISTANT I				
NE	MAINTENANCE WORKER				
NE	OFFICE SERVICES ASSISTANT				
NE	PARKING ENFORCEMENT OFFICER				
NE	RECREATION SUPERVISOR				
4		$35,587	$53,381	$17.11	$25.66
NE	EQUIPMENT OPERATOR I				
NE	POLICE RECORDS CLERK				
NE	SANITATION WORKER				
5		$37,366	$56,049	$17.96	$26.95
NE	FLEET COORDINATOR				
NE	HORTICULTURE ASSISTANT				
NE	LIBRARY ASSISTANT II				
NE	OFFICE SERVICES TECHNICIAN				
NE	DEPARTMENT SECRETARY				
NE	DEPARTMENT SECRETARY II				
NE	PROCESS SERVER				
NE	RECREATION FACILITY/PROG COORD				
NE	SANITATION EQUIPMENT OPERATOR				
NE	UTILITY SERVICE CLERK				
NE	VISITOR CENTER COORDINATOR				
6		$39,235	$58,852	$18.86	$28.29
NE	EQUIPMENT OPERATOR II				
NE	PARALEGAL				
NE	WATER TREATMENT PLANT OPERATOR IV				

City of Staunton Pay & Classification System
FY2025 Budget

Grade FLSA Status	Position	Annual Min	Annual Max	Hourly Min	Hourly Max
7		$41,197	$61,795	$19.81	$29.71
NE	LIBRARY ASSISTANT III				
NE	UTILITY SERVICE WORKER				
NE	DEPUTY CLERK I-TREASURER/COMM REV				
NE	ACCOUNTING TECH I				
NE	CC DEPUTY CLERK I				
8		$43,256	$64,885	$20.80	$31.19
NE	CREW LEADER				
NE	WATER TREATMENT PLANT OPERATOR III				
9		$45,419	$68,129	$21.84	$32.75
NE	ADMINISTRATIVE ASSISTANT II				
NE	APPRAISAL TECH				
NE	CC DEPUTY CLERK III & COURT REPORTER				
NE	CODES INSPECTOR I				
NE	DEPUTY CLERK II-TREASURER/COMM REV				
NE	EQUIPMENT MAINTENANCE TECH I				
NE	EQUIPMENT OPERATOR III				
NE	OFFICE MANAGER				
NE	PARKS EQUIPMENT MECHANIC				
NE	PUBLIC SAFETY LEAD DISPATCHER				
NE	VICTIM WITNESS COORDINATOR				
10		$47,690	$71,535	$22.93	$34.39
NE	ACCOUNTING TECH II				
NE	ANIMAL CONTROL OFFICER				
NE	AQUATICS MGR/REC PROGRAMMER				
NE	DEPUTY CITY SHERIFF				
NE	ELECTRICAL/ELECTRONIC TECH				
NE	EXECUTIVE ASSISTANT CITY MGR				
NE	HUMAN RESOURCES GENERALIST				
NE	PROBATION OFFICER				
NE	RECREATION PROGRAMMER				
NE	THERAPEUTIC DOCKET COORDINATOR				
NE	TRADESWORKER				
NE	TRAFFIC SIGNAL TECHNICIAN				
NE	TREATMENT PLANT OPERATOR II				
NE	UTILITY SERVICE/PUMP TECHNICIAN				
11		$50,075	$75,112	$24.07	$36.11
NE	CODES INSPECTOR II				
NE	CREW SUPERVISOR				
NE	EQUIPMENT MAINTENANCE TECH III				
NE	MASTER DEPUTY II-TREASURER/COMM REV				

City of Staunton Pay & Classification System
FY2025 Budget

Grade FLSA Status	Position	Annual Min	Annual Max	Hourly Min	Hourly Max
12		$52,578	$78,868	$25.28	$37.92
NE	ASST SUPT OF PARKS				
NE	ASST SUPT OF RECREATION				
NE	CLERK OF COUNCIL				
NE	COORDINATOR				
NE	PRETRIAL PROGRAM MANAGER				
NE	SENIOR PROBATION OFFICER				
NE	WATER TREATMENT PLANT OPERATOR I				
NE	CC MASTER DEPUTY CLERK				
NE	SERGEANT CITY SHERIFF				
13		$55,207	$82,811	$26.54	$39.81
NE	SENIOR ACCOUNTANT				
NE	ENG TECH & SEDIMENT ADM				
NE	EQUIPMENT MAINTENANCE SUPV				
NE	HUMAN RESOURCES SPECIALIST				
X	LIBRARIAN				
NE	SYSTEMS ENGINEER I				
NE	WATER TREATMENT PLANT SHIFT LEADER				
14		$57,968	$86,951	$27.87	$41.80
NE	HORTICULTURIST				
NE	CODES INSPECTOR III/PLANS EXAMINER				
NE	SENIOR REAL ESTATE APPRAISER				
NE	WATER TREATMENT PLANT SUPERVISOR				
15		$60,867	$91,299	$29.26	$43.89
NE	BUILDING AUTOMATION FIELD TECH				
NE	CONSTRUCTION MANAGER				
NE	LEGAL MGR & FOIA OFFICER				
NE	PROJECT MANAGER				
NE	GIS COORDINATOR				
NE	UTILITIES ENGINEER TECHNICIAN				
NE	CC CHIEF DEPUTY CLERK				
16		$63,909	$95,864	$30.73	$46.09
X	ECON DEVELOPMENT SPECIALIST				
X	EQUIPMENT MAINTENANCE SUPT				
X	HOUSING PLANNER & GRANT COORD				
X	PLANNER				
X	ZONING ADMINISTRATOR				
X	REGISTRAR				
17		$67,105	$100,658	$32.26	$48.39
X	ASSISTANT DIRECTOR BRCS				
X	COMMUNICATIONS MANAGER				
X	SALES & MARKETING MANAGER				
X	SUPERINTENDENT OF PARKS				
X	SUPERINTENDENT OF RECREATION				
X	SUPERINTENDENT OF STREETS				
X	SUPT FACILITY SERVICES/REFUSE				

City of Staunton Pay & Classification System
FY2025 Budget

Grade FLSA Status	Position	Annual Min	Annual Max	Hourly Min	Hourly Max
18		$70,460	$105,690	$33.88	$50.81
X	ASSIST COMMONWEALTH ATTORNEY				
X	CHIEF DEPUTY CITY SHERIFF				
X	JUVENILE ATTORNEY II				
19		$73,983	$110,975	$35.57	$53.35
X	CLERK OF THE WORKS				
X	SYSTEMS ENGINEER II				
20		$77,682	$116,523	$37.35	$56.02
X	BUILDING OFFICIAL				
X	DEPUTY CITY ENGINEER				
X	FINANCE BUSINESS MANAGER				
X	SENIOR PLANNER AND ZONING ADMIN				
X	PLANNING MANAGER				
X	ENV PRG ADMINISTRATOR				
21		$85,645	$128,467	$41.18	$61.76
X	ACCOUNTING SUPERVISOR				
X	DIRECTOR BLUE RIDGE COURT SERVICES				
X	DIRECTOR OF TOURISM				
X	PROJECT MANAGER/OWNER REPRESENTATIVE				
X	UTILITY SUPERINTENDENT				
22		$99,144	$148,717	$47.67	$71.50
X	ASST DIRECTOR FINANCE				
X	ASST HUMAN RESOURCES DIRECTOR				
X	CITY ASSESSOR				
X	CITY ENGINEER				
X	CITY SHERIFF				
X	COMMISSIONER OF REVENUE				
X	DIR OF LIBRARY SERVICES				
X	DIRECTOR OF PARKS & RECREATION				
X	TREASURER				
23		$109,306	$163,960	$52.55	$78.83
X	CHIEF TECHNOLOGY OFFICER				
X	DIRECTOR COMMUNITY DEVELOPMENT				
X	DIRECTOR ECONOMIC DEVELOPMENT				
24		$114,772	$172,158	$55.18	$82.77
X	CHIEF HUMAN RESOURCES OFFICER				
X	CLERK OF CIRCUIT COURT				
X	COMMONWEALTH ATTORNEY				
X	DIRECTOR OF PUBLIC WORKS				
25		$126,536	$189,804	$60.83	$91.25
X	CHIEF FINANCE OFFICER				
X	CITY ATTORNEY				
26		$139,506	$209,260	$67.07	$100.61
X	ASSISTANT CITY MANAGER				

City of Staunton Pay & Classification System
FY2025 Budget

Grade / FLSA Status	Position	Annual Min	Annual Max	Hourly Min	Hourly Max
PUBLIC SAFETY POSITIONS					
7		$41,197	$61,795	$19.81	$29.71
NE	PUBLIC SAFETY DISPATCHER				
8		$43,256	$64,885	$20.80	$31.19
NE	PUBLIC SAFETY SENIOR DISPATCHER				
9		$45,419	$68,129	$21.84	$32.75
NE	PUBLIC SAFETY LEAD DISPATCHER				
10					
NE	A. FIREFIGHTER/EMT BASIC	$47,690	$71,535	$17.24	$25.86
	B. MASTER FIREFIGHTER/EMT BASIC (3% base)	$49,120	$73,681	$17.76	$26.64
11					
NE	A. FIREFIGHTER/EMT ADVANCE	$50,075	$75,112	$18.10	$27.15
NE	B. MASTER FIREFIGHTER/EMT ADVANCE (3% base)	$51,577	$77,365	$18.65	$27.97
NE	POLICE OFFICER	$50,075	$75,112	$24.08	$36.11
12					
NE	SENIOR POLICE OFFICER	$52,578	$78,868	$25.27	$37.92
13					
NE	A. FIREFIGHTER/MEDIC	$55,207	$82,811	$19.96	$29.94
NE	B. MASTER FIREFIGHTER/MEDIC (3% base)	$56,862	$85,295	$20.56	$30.84
NE	MASTER POLICE OFFICER	$55,207	$82,811	$26.54	$39.81
15					
NE	A. FIRE LIEUTENANT/EMT	$60,867	$91,299	$22.01	$33.01
NE	B. FIRE LIEUTENANT/EMT ADVANCED (5% base)	$63,910	$95,864	$23.10	$34.66
NE	C. FIRE LIEUTENANT/MEDIC (10% base)	$66,954	$100,429	$24.21	$36.31
NE	POLICE SERGEANT	$60,866	$91,299	$29.26	$43.90
17					
NE	A. FIRE CAPTAIN/EMT	$67,105	$100,658	$24.26	$36.39
NE	B. FIRE CAPTAIN/EMT ADVANCED (5% base)	$70,460	$105,690	$25.48	$38.21
NE	C. FIRE CAPTAIN/MEDIC (10% base)	$73,815	$110,723	$26.68	$40.03
18		$70,460	$105,690	$33.88	$50.81
NE	POLICE LIEUTENANT				
20		$77,682	$116,523	$37.35	$56.02
X	POLICE CAPTAIN				
21		$85,645	$128,467	$41.18	$61.76
X	DEPUTY CHIEF OF ADMINISTRATION				
X	DEPUTY CHIEF OF COMMUNITY & RISK REDUCTION				

City of Staunton Pay & Classification System
FY2025 Budget

Grade FLSA Status	Position	Annual Min	Annual Max	Hourly Min	Hourly Max
24		$114,772	$172,158	$55.18	$82.77
X	FIRE CHIEF				
X	POLICE CHIEF				

FIREFIGHTER CERTIFICATION SUPPLEMENTS

TRT: Technical Rescue Technician/Specialist	$1,250	$1,250
NFPA 1031/1033	$1,250	$1,250
HAZMAT Technician/Specialist	$1,250	$1,250

POLICE AND PUBLIC SAFETY DISPATCHER SUPPLEMENTS

EDUCATIONAL INCENTIVE	$1,800
FIELD TRAINING OFFICER (4 WEEKS)	$400
PUBLIC SAFETY DISPATCH TRAINING (10 WEEKS)	$1,000

GENERAL GOVERNMENT ADMINISTRATION

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 6,043,049	$ 7,276,489	$ 7,941,303	$ 664,814	9.1%

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% CHANGE
LEGISLATIVE				
CITY COUNCIL	$ 147,031	$ 148,335	$ 178,511	20.3%
CLERK OF COUNCIL	108,104	118,831	123,756	4.1%
GENERAL ADMINISTRATION				
CITY MANAGER	440,483	602,345	647,661	7.5%
HUMAN RESOURCES	789,543	760,641	790,355	3.9%
CITY ATTORNEY	350,529	432,271	420,226	-2.8%
COMMUNICATIONS	15,346	161,434	192,319	19.1%
AUDITOR/CONSULTANT	55,000	80,000	80,000	0.0%
CITY MEMBERSHIPS	29,688	31,050	31,550	1.6%
FINANCE ADMINISTRATION	1,126,593	1,273,483	1,468,669	15.3%
ASSESSOR AND EQUALIZATION BOARD	340,573	377,962	402,547	6.5%
COMMISSIONER OF REVENUE	336,276	410,337	506,184	23.4%
CITY TREASURER	317,248	429,934	443,863	3.2%
INFORMATION TECHNOLOGY	1,263,191	1,449,852	1,602,845	10.6%
RISK MANAGEMENT	530,200	753,501	771,500	2.4%
BOARD OF ELECTIONS				
ELECTORAL BOARD AND REGISTRAR	193,244	246,513	281,317	14.1%
TOTAL GENERAL GOV'T ADMINISTRATION	$ 6,043,049	$ 7,276,489	$ 7,941,303	9.1%

	Personnel	Operations	Capital	Total
FY 2025	$ 6,013,618	$ 1,868,285	$ 59,400	$ 7,941,303
FY 2024	5,612,247	1,596,392	67,850	7,276,489
Variance	$ 401,371	$ 271,893	$ (8,450)	$ 664,814

GENERAL GOVERNMENT ADMINISTRATION

OPERATIONAL EXPENSES

		INSURANCE FOR ALL GENERAL FUND FUNCTIONS
$	110,000	LOCAL GOVERNMENT LIABILITY
$	105,000	AUTO LIABILITY INSURANCE
$	65,000	FIRE & MULTI-PERIL INSURANCE
$	21,500	RESERVE OFFICERS INSURANCE
$	15,000	SELF-INSURANCE COLLISION
$	5,000	DAMAGE CLAIMS AWARDS
		OPERATIONS
$	375,649	ANNUAL SOFTWARE LICENSE FEES
$	288,000	PROFESSIONAL SERVICES- AUDITORS, LEGAL SERVICES, FINANCIAL SERVICES
$	278,825	MAINTENANCE AGREEMENTS ON TECHNOLOGY EQUIPMENT/SPECIAL EQUIPMENT
$	126,520	TRAINING, PHYSICAL FITNESS, MEDICAL EXAMS/WELLNESS PROGRAM
$	80,600	POSTAGE/ COPY PAPER/ PRINTING
$	53,750	OFFICE SUPPLIES AND EQUIPMENT
$	79,441	NON-CAPITAL EQUIPMENT- COMPUTER REPLACEMENTS
$	11,000	COLLECTION FEES FOR DEBIT/CREDIT CARD FEES/ DELINQUENT COLLECTION FEES/DMV FEE
$	37,700	ADVERTISING
$	40,900	TELEPHONE /DATA NETWORK LINES
$	12,500	CITY COUNCIL SPECIAL EXPENSES
$	32,850	DUES & SUBSCRIPTIONS TO PROFESSIONAL ORGANIZATIONS/MEMBERSHIPS
$	4,000	GAS & OIL, VEHICLE MAINTENANCE, TIRES
$	43,500	CITY MANAGER, COMMUNICATIONS, REGISTRAR & HUMAN RESOURCES OFFICE SPECIAL EXPENSES
$	50,000	CONTINGENCY
		CONTRIBUTIONS TO OUTSIDE AGENCIES / MEMBERSHIPS:
$	14,750	VIRGINIA FIRST CITIES
$	13,000	VIRGINIA MUNICIPAL LEAGUE
$	1,500	VIRGINIA INSTITUTE OF GOVERNMENT
$	2,300	CHAMBER OF COMMERCE
$	1,868,285	SUMMARY TOTAL OF OPERATIONS

CAPITAL EQUIPMENT

$	59,400	COMPUTER NETWORK SERVERS/ INFRASTRUCTURE

Staunton Plan Objectives Aligned with General Government Administration

Responsive, Efficient Government -

**** Recruit highly qualified employees, retain employees that receive continual training and development, compensate competitively, and maintain a workforce that reflects the community it serves.**

Achievement: Continued implementation of the Compensation Study completed in 2022.

Achievement: Completed successful recruitments for an Engagement & Communications Manager, Tourism Director, Director of Community Development, City Assesor, Director of Public Works, and Economic Development Director.

Achievement: Funded a new position in the Commissioner of the Revenue office to help with an increased workload.

**** Review and implement changes to the city's organziational structure to better achieve Council's goals.**

Achievement: Separated out and hired separate directors for the departments of Community Development and Economic Development.

**** Develop an effective communications and engagement function.**

Achievement: Hired an Engagement & Communications Manager

Achievement: Began planning to revive Staunton Citizen University for fall 2024.

JUDICIAL ADMINISTRATION

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 2,749,486	$ 2,872,144	$ 3,545,290	$ 673,146	23.4%

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% Change
CIRCUIT COURT	$ 156,301	$ 164,275	$ 168,732	2.7%
GENERAL DISTRICT COURT	10,291	18,512	18,512	0.0%
MAGISTRATE	1,920	2,225	2,225	0.0%
JUVENILE/DOMESTIC RELATIONS COURT	70,918	80,092	76,292	-4.7%
CLERK OF CIRCUIT COURT	604,351	628,406	743,218	18.3%
SHERIFF	871,563	868,662	1,256,720	44.7%
VICTIM WITNESS GRANT	101,841	97,884	101,267	3.5%
COMMONWEALTH ATTORNEY	932,301	1,012,088	1,178,324	16.4%
TOTAL JUDICIAL ADMINISTRATION	$ 2,749,486	$ 2,872,144	$ 3,545,290	23.4%

	Personnel	Operations	Capital	Total
FY 2025	$ 3,215,459	$ 324,831	$ 5,000	$ 3,545,290
FY 2024	2,588,166	278,978	5,000	2,872,144
Variance	$ 627,293	$ 45,853	$ -	$ 673,146

OPERATIONAL EXPENSES	
$ 62,817	RENTAL OF PROPERTY - J&D COURT
$ 38,177	OFFICE SUPPLIES/ PHOTOCOPYING FOR COURTS
$ 28,500	GAS & OIL, TIRES, MAINTENANCE ON VEHICLES, RADIO MAINTENANCE
$ 29,500	TRAINING FOR SHERIFFS-POLICE ACADEMY, JUDGE, COURT CLERKS
$ 16,500	TELEPHONE
$ 20,150	JUROR & WITNESS FEES, AND JURY COMMISSIONERS
$ 7,150	POSTAGE/ EQUIPMENT RENTAL
$ 8,000	WEARING APPAREL
$ 19,250	MAINTENANCE AGREEMENTS ON OFFICE EQUIPMENT AND SPECIAL EQUIPMENT
$ 20,700	DUES & SUBSCRIPTIONS
$ 7,000	DOMESTIC VIOLENCE VICTIM WITNESS COORDINATOR SHARE WITH AUGUSTA COUNTY
$ 29,150	PROFESSIONAL FEES - COURT AUDIT FEES, LEGAL SERVICES
$ 10,400	SOFTWARE LICENSE FEES
$ 750	CLERK OF CIRCUIT COURT - RECORD BOOKS/DOCUMENT STORAGE/ MANAGEMENT
$ 17,087	TECHNOLOGY TRUST FUNDS PASS THRU
$ 4,700	NON-CAPITAL EQUIPMENT
$ 5,000	SPECIAL EXPENSES
$ 324,831	SUMMARY TOTAL OF OPERATIONS

Staunton Plan Objectives Aligned with Judicial Administration

Built Environment

**** Separation of city J&DR court operations from Augusta County.**

Achievement: Construction began on the new courthouse with an expected completion date of Fall 2025.

Achievement: Approved five additional Sheriff's Deputies to staff new J&DR Courthouse when operational.

PUBLIC SAFETY

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 15,139,356	$ 16,027,624	$ 16,528,351	$ 500,727	3.1%

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% Change
LAW ENFORCEMENT				
POLICE DEPARTMENT	$ 6,090,694	$ 6,227,720	$ 6,498,520	4.3%
E-911 CENTER	915,654	1,127,445	$ 1,160,536	2.9%
EMERGENCY SERVICES				
FIRE AND RESCUE	3,932,855	3,971,838	$ 4,187,445	5.4%
COMMUNITY PUBLIC SAFETY	186,484	110,500	$ 110,500	0.0%
CORRECTIONS AND DETENTION				
JUVENILE DETENTION HOME	236,948	459,396	$ 337,038	-26.6%
MIDDLE RIVER REGIONAL JAIL	3,020,629	3,286,318	$ 3,418,169	4.0%
OFFICE ON YOUTH	151,732	172,892	$ 186,700	8.0%
BUILDING INSPECTION	413,086	429,634	$ 452,689	5.4%
OTHER PROTECTION				
SHENANDOAH VALLEY ANIMAL SERVICES	190,894	241,381	$ 176,254	-27.0%
MEDICAL EXAMINER	380	500	$ 500	0.0%
TOTAL PUBLIC SAFETY	$ 15,139,356	$ 16,027,624	$ 16,528,351	3.1%

	Personnel	Operations	Capital	Total
FY 2025	$ 11,003,087	$ 5,507,514	$ 17,750	$ 16,528,351
FY 2024	10,539,210	5,462,664	25,750	16,027,624
Variance	$ 463,877	$ 44,850	$ (8,000)	$ 500,727

POLICE DEPARTMENT	FY2019	FY2020	FY2021	FY2022	FY2023
POLICE STATIONS	1	1	1	1	1
ARRESTS	2,671	2,568	2,421	1,978	2,515
TRAFFIC SUMMONS	4,831	3,811	3,348	3,577	3,923

FIRE DEPARTMENT	FY2019	FY2020	FY2021	FY2022	FY2023
FIRE STATIONS	2	2	2	2	2
INCIDENT RESPONSES	3,681	3,089	2,619	3,175	3,880
FIRES EXTINGUISHED	64	63	43	65	21
FIRE INSPECTIONS	1,921	1,571	972	1,687	1,342

PUBLIC SAFETY

OPERATIONS

$	3,418,169	JAIL OPERATIONS
$	335,000	GAS & OIL, TIRES, VEHICLE MAINTENANCE
$	337,038	JUVENILE DETENTION HOME
$	186,700	OFFICE ON YOUTH CONTRACT WITH WAYNESBORO
$	177,270	MATERIALS & SUPPLIES FOR POLICE, FIRE, AND EMERGENCY MEDICAL SUPPLIES
$	116,500	TRAINING/PHYSICAL FITNESS FOR POLICE/ DISPATCHERS & FIRE - DUES
$	84,500	UNIFORMS FOR POLICE/FIRE/ DISPATCH
$	176,254	CARE OF ANIMALS & REGIONAL ANIMAL SHELTER
$	96,200	TELEPHONE AND DISPATCH TELEPHONE SERVICES
$	86,500	STATE FIRE PROGRAMS GRANT FUND
$	304,214	MAINTENANCE /REPAIR- RADIOS, E911 DISPATCH EQUIPMENT, BODY CAMERAS /VEHICLES
$	34,200	PROFESSIONAL SERVICES- AUGUSTA MEDICAL SECURITY, EVALUATIONS, MEDICAL DOCTOR LICENSE FOR FIRE DEPARTMENT EMS SERVICES
$	64,025	OFFICE SUPPLIES, POLICE FORMS, PRINTING TICKETS, PHOTOCOPY, POSTAGE, DUES
$	24,000	STATE EMS FOUR FOR LIFE GRANT PROGRAM
$	48,444	SOFTWARE LICENSE FEES
$	8,000	SPECIAL EXPENSES
$	10,500	AUXILIARY POLICE OFFICERS & FIREFIGHTERS
$	5,507,514	SUMMARY TOTAL OF OPERATIONS

CAPITAL

$	15,000	POLICE COMPUTER EQUIPMENT
$	2,000	SITE IMPROVEMENT
$	750	E911 EQUIPMENT
$	17,750	TOTAL CAPITAL

MRRJA FUNDING	GENERAL FUND	CIP RESERVE	TOTAL FUNDING	CITY % SHARE
FY 2025 BUDGET	$ 3,418,169	$ -	$ 3,418,169	24.40%
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%

Staunton Plan Objectives Aligned with Public Safety

Responsive, Efficient Government

**** Prioritize regional solutions and problem solving.**

Achievement: Joined Augusta County and the City of Waynesboro in a collaboration to relocate the Shenandoah Valley Animal Services Center from Lyndhurst to a remodeld, expanded facility in Verona. Expected completion spring/summer 2025.

Built Environment

**** Plan for the future of public safety facilities.**

Achievement: Completed a space needs study for the Police Department and Fire & Rescue.

PUBLIC WORKS

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 7,726,000	$ 6,545,554	$ 6,905,910	$ 360,356	5.5%

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% Change
ENGINEERING	$ 298,636	$ 353,785	$ 532,663	50.6%
ADMINISTRATION	336,687	313,299	324,538	3.6%
HIGHWAYS, STREETS, SIDEWALKS	4,529,205	3,233,357	3,318,805	2.6%
TRAFFIC ENGINEERING	193,453	284,945	297,217	4.3%
TRAFFIC SIGNALS/ELECTRONICS	336,252	318,344	328,388	3.2%
BUILDING MAINTENANCE	1,465,668	1,508,619	1,547,781	2.6%
EQUIPMENT MAINTENANCE	566,099	533,205	556,518	4.4%
	$ 7,726,000	$ 6,545,554	$ 6,905,910	5.5%

	Personnel	Operations	Capital	Total
FY 2025	$ 3,665,270	$ 3,220,640	$ 20,000	$ 6,905,910
FY 2024	3,370,694	3,154,860	20,000	6,545,554
Variance	$ 294,576	$ 65,780	$ -	$ 360,356

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
$ 167,700	STREET MAINTENANCE MATERIALS, REPAIRS TO STREETS, GUARDRAILS, BRIDGES
$ 152,480	GAS & OIL , TIRES, MAINTENANCE & REPAIR OF VEHICLES/ RADIO MAINTENANCE
$ 157,000	SNOW REMOVAL SUPPLIES-SALT, CHAINS ste
$ 123,000	MAINTENANCE / REPAIR OF SIDEWALKS & GUARDRAILS
$ 182,050	TRAFFIC MATERIALS FOR PAINTING/ AND MAINTENANCE OF TRAFFIC SIGNALS
$ 132,000	CONTRACT AGREEMENTS-RIGHT OF WAY MAINTENANCE, DISPOSAL SERVICES FOR OILS, PAINTS, RAILROAD MAINTENANCE/ TRAFFIC LANE PAINTING
$ 10,500	SOFTWARE FEES FOR STREET MAINTENANCE REPORTING/VEHICLE DIAGNOSTICS
$ 14,150	TELEPHONE, OFFICE SUPPLIES, POSTAGE, PHOTOCOPY/M&R OFFICE EQUIPMENT
$ 86,500	PROFESSIONAL SERVICES
$ 35,420	SMALL TOOLS, UNIFORMS, SAFETY EQUIPMENT, TRAINING, DUES
$ 2,528,300	SUMMARY TOTAL FOR STREETS

EQUIPMENT MAINTENANCE

$ 7,750	CONTRACTED VEHICLE/EQUIPMENT MAINTENANCE SERVICES
$ 28,900	MATERIALS & SUPPLIES/TRAINING/TELEPHONE
$ 17,700	VEHICLE SOFTWARE LICENSE FEES
$ 54,350	SUMMARY FOR EQUIPMENT MAINTENANCE

BUILDING MAINTENANCE

$ 311,000	UTILITIES FOR BUILDINGS - ELECTRIC / NATURAL GAS / PROPANE
$ 215,350	MAINTENANCE CONTRACTS FOR BUILDING MECHANICAL SYSTEMS/ELEVATORS
$ 14,090	UNIFORMS, TELEPHONE, TRAINING, AND SUPPLIES
$ 17,550	GAS, TIRES, VEHICLE MAINTENANCE, AND GENERATOR FUEL
$ 73,000	BUILDING SUPPLIES, CLEANING SUPPLIES, SMALL TOOLS, SAFETY EQUIPMENT
$ 7,000	CUSTODIAL SERVICES, PEST CONTROL SERVICES
$ 637,990	SUMMARY TOTAL FOR BUILDING MAINTENANCE

CAPITAL

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

Staunton Plan Objectives Aligned with Public Works

**** Recruit highly qualified employees, retain employees that receive continual training and development, compensate competitively, and maintain a workforce that reflects the community it serves.**

Achievement: Created a new Deputy City Engineer position to help with the workload in the Engineering division.

HEALTH AND WELFARE

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 5,905,625	$ 7,372,608	$ 7,470,044	$ 97,436	1.3%

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% Change
PUBLIC HEALTH SERVICES	$ 274,363	$ 298,153	$ 323,359	8.5%
VALLEY COMM SERVICES BOARD	200,334	247,129	271,842	10.0%
CHILDREN'S SERVICES ACT	2,138,092	3,000,000	3,100,000	3.3%
DEPARTMENT OF SOCIAL SERVICES	2,895,706	3,483,304	3,372,142	-3.2%
TAX RELIEF -ELDERLY/DISABLED/VETERANS	283,039	244,000	284,000	16.4%
COMMUNITY WELFARE ASSISTANCE	114,091	100,022	118,701	18.7%
TOTAL HEALTH AND WELFARE	$ 5,905,625	$ 7,372,608	$ 7,470,044	1.3%

	Personnel	Operations	Capital	Total
FY 2025	$ -	$ 7,470,044	$ -	$ 7,470,044
FY 2024	-	7,372,608	-	7,372,608
Variance	$ -	$ 97,436	$ -	$ 97,436

DEPARTMENT OF SOCIAL SERVICES OPERATIONAL EXPENSES

$ 3,100,000	CHILDREN'S SERVICES ACT
$ 300,000	FOSTER CARE
$ 1,600,000	ADOPTION SUBSIDY
$ 856,432	DEPARTMENT ADMINISTRATIVE EXPENSES
$ 94,500	SPECIAL NEEDS ADOPTION
$ 360,000	AUXILIARY GRANTS
$ 102,000	VIEW PURCHASED SERVICES
$ 59,210	GENERAL RELIEF, ADULT SERVICES
$ 6,472,142	SUMMARY TOTAL FOR DEPARTMENT OF SOCIAL SERVICES

CONTRIBUTIONS TO AGENCIES

$ 323,359	CONTRIBUTION TO THE HEALTH DEPARTMENT
$ 271,842	CONTRIBUTION TO VALLEY COMMUNITY SERVICES BOARD
$ 34,758	CENTRAL SHENENDOAH PLANNING DISTRICT - BRITE
$ 36,643	CAPSAW CONTRIBUTION
$ 15,000	VALLEY CHILDRENS ADVOCACY CENTER
$ 30,000	VALLEY PROGRAM FOR AGING SERVICES
$ 2,300	TALKING BOOK CENTER
$ 713,902	SUMMARY TOTAL FOR OUTSIDE AGENCIES

TAX RELIEF EXPENSE

$ 134,000	REAL ESTATE TAX RELIEF FOR ELDERLY/HANDICAPPED
$ 150,000	REAL ESTATE TAX RELIEF FOR DISABLED VETERANS
$ 284,000	TOTAL TAX RELIEF

Staunton Plan Objectives Aligned with Health and Welfare

Responsive, Efficient Government

**** Prioritize regional solutions and problem solving.**

Achievement: Joined Augusta County and the City of Waynesboro in a collaboration to determine the best use of Opioid Settlement funds.

RECREATION, PARKS, LIBRARY AND CULTURAL

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 4,697,075	$ 4,307,141	$ 4,525,525	$ 218,384	5.1%

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% Change
RECREATION ADMINISTRATION	$ 1,218,403	$ 1,280,787	$ 1,311,262	2.4%
HORTICULTURE	867,756	223,139	226,481	1.5%
GOLF COURSE	201,768	156,107	157,166	0.7%
COMMUNITY RECREATION CONTRIBUTIONS	20,000	20,000	20,000	0.0%
PARK MAINTENANCE	1,130,422	1,279,296	1,313,326	2.7%
CULTURAL CONTRIBUTIONS	15,500	15,500	15,500	0.0%
LIBRARY	1,243,227	1,332,312	1,481,790	11.2%
TOTAL RECR, PARKS, LIBRARY, & CULTURAL	$ 4,697,075	$ 4,307,141	$ 4,525,525	5.1%

	Personnel	Operations	Capital	Total
FY 2025	$ 3,396,522	$ 1,105,264	$ 23,739	$ 4,525,525
FY 2024	3,169,138	1,130,503	7,500	4,307,141
Variance	$ 227,384	$ (25,239)	$ 16,239	$ 218,384

		FY2023	
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	14,060	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
$ 5,000	VIRGINIA COOPERATIVE EXT 4H
$ 3,250	FIRST TEE OF SHENANDOAH
$ 1,500	BEVERLEY STREET STUDIO
$ 43,750	TOTAL CONTRIBUTIONS

RECREATION, PARKS, LIBRARY AND CULTURAL

OPERATIONAL EXPENSES

$	187,139	BOOKS, MEDIA, PERIODICALS FOR LIBRARY
$	207,500	CONTRACT MAINTENANCE OF PARKS, RECREATION FACILITIES, REPAIRS
$	104,200	MATERIALS /SUPPLIES FOR LIBRARY / RECREATION OFFICE
$	96,000	GAS & OIL, TIRES, MAINTENANCE OF VEHICLES/ PARK MAINTENANCE EQUIPMENT
$	38,800	OFFICE SUPPLIES, POSTAGE, PHOTOCOPY, TELEPHONE, MAINTENANCE OFFICE EQUIPMENT
$	65,000	CONTRACT AGREEMENTS FOR MAINTENANCE OF PARKS/FACILITIES
$	54,700	ADVERTISEMENT AND PRINTING FOR RECREATION/LIBRARY PUBLICATIONS
$	8,000	MATERIALS/SUPPLIES-PARKS, PLAYGROUNDS, BALLFIELDS, SMALL TOOLS, RENTALS
$	4,150	PROFESSIONAL SERVICES
$	22,000	INSTRUCTIONAL CONTRACT AGREEMENTS, ENTERTAINMENT SERVICES
$	43,700	UTILITIES - LIBRARY ELECTRIC AND NATURAL GAS HEAT
$	31,000	CHEMICALS FOR POOL, HORTICULTURE, GROUNDS MAINTENANCE
$	15,000	RECREATION TRIPS
$	50,000	TREE/PLANT PURCHASES/ CARE
$	18,825	PROFESSIONAL ORGANIZATION DUES, TRAINING LIBRARY / RECREATION STAFF
$	19,000	SPECIAL PROGRAMS SUPPLIES- LIBRARY AND RECREATION
$	38,000	SUMMER PLAYGROUND /HEART AFTERSCHOOL PROGRAM /BOOKER T PROGRAM SUPPLIES
$	26,000	SOFTWARE LICENSE FEE
$	13,500	SAFETY EQUIPMENT, UNIFORMS, RENTAL OF EQUIPMENT
$	15,000	CONTRIBUTIONS TO YOUTH SPORTS PROGRAMS- BASEBALL/ SOFTBALL / FOOTBALL
$	4,000	DUCK FOOD
$	1,061,514	SUMMARY TOTAL OF OPERATIONS

CAPITAL EXPENSES

$	2,000	GOLF COMPUTER EQUIPMENT
$	21,739	LIBRARY FURNITURE AND FIXTURES
$	23,739	SUMMARY TOTAL OF CAPITAL

Staunton Plan Objectives Aligned with Recreation, Parks, Library and Culture

Responsive, Efficient Government -

**** Recruit highly qualified employees, retain employees that receive continual training and development, compensate competitively, and maintain a workforce that reflects the community it serves.**

Achievement: Funded a full time position in the FY 2025 budget for additional library staff to meet community needs.

Built Environment

****Understand capacity nees and focus on repurposing facilities for city use.**

Achievement: Funded a library space needs to study and determine the optimal layout for our current library facilities.

Achievement: Created a Parks & Recreation Public Use Facilities capital improvements fund to address infrastruture needs in the parks and recreational areas.

COMMUNITY DEVELOPMENT

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 2,475,927	$ 3,004,456	$ 3,050,865	$ 46,409	1.5%

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% Change
PLANNING AND DEVELOPMENT	$ 379,376	$ 574,088	$ 603,342	5.1%
COMMUNITY DEVELOPMENT AGENCIES	395,990	385,250	391,407	1.6%
ECONOMIC DEVELOPMENT	1,017,467	1,272,835	1,264,096	-0.7%
TOURISM OFFICE	566,086	650,083	665,454	2.4%
STAUNTON WELCOME CENTER	43,011	60,459	62,254	3.0%
TROLLEY	73,997	61,741	64,312	4.2%
TOTAL COMMUNITY DEVELOPMENT	$ 2,475,927	$ 3,004,456	$ 3,050,865	1.5%

	Personnel	Operations	Capital	Total
FY 2025	$ 1,352,521	$ 1,698,344	$ -	$ 3,050,865
FY 2024	1,318,979	1,685,477	-	3,004,456
Variance	$ 33,542	$ 12,867	$ -	$ 46,409

OPERATIONAL EXPENSES	
$ 135,000	VILLAGES DEVELOPMENT AGREEMENT - REAL ESTATE TAX REHAB ABATEMENT
$ 24,500	ENTERPRISE ZONE INCENTIVES / SPECIAL EXPENSES
$ 573,000	FRONTIER CENTER DEVELOPMENT AGREEMENT - REBATE OF TAXES
$ 113,375	PROFESSIONAL SERVICES
$ 232,200	ADVERTISING FOR TOURISM AND ECONOMIC DEVELOPMENT
$ 53,225	DUES, TELEPHONE, OFFICE SUPPLIES, PHOTOCOPY, POSTAGE
$ 36,405	SOFTWARE LICENSE FEES AND TECHNOLOGY SERVICES
$ 14,500	PRINTING FOR TOURISM BROCHURES / ECONOMIC DEVELOPMENT BROCHURES/MAPS
$ 49,300	TRAINING /TRAVEL
$ 11,120	MAINTENANCE OF VEHICLE/EQUIPMENT/PROPERTY
$ 1,242,625	SUMMARY TOTAL FOR OPERATIONS

OUTSIDE AGENCY FUNDING:	
$ 207,650	SDDA - $62,000 PLUS $145,650 TAX REVENUE
$ 52,137	TROLLEY OPERATIONS
$ 12,175	AFTON EXPRESS
$ 65,533	SHENANDOAH VALLEY AIRPORT
$ 40,000	HISTORIC STAUNTON FOUNDATION
$ 33,224	PLANNING DISTRICT COMMISSION
$ 25,000	REGIONAL TOURISM ADVERTISING
$ 20,000	STAUNTON CREATIVE COMMUNITY FUND
$ 455,719	TOTAL COMMUNITY DEVELOPMENT CONTRIBUTIONS TO OUTSIDE AGENCIES

Staunton Plan Objectives Aligned with Community Development

Economic Development

**** Pursue target industries for development of Staunton Crossing.**

Achievement: Implemented a marketing plan for Staunton Crossing.

Achievement: Completed Crossing Way and held ribbon cutting in May.

TRANSFERS TO OTHER FUNDS AND NONDEPARTMENTAL

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 23,595,618	$ 22,423,857	$ 23,527,096	$ 1,103,239	4.9%

	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% Change
TRANSFERS TO THE:				
EDUCATION FUND	$ 15,065,237	$ 15,970,171	$ 17,256,610	8.1%
DEBT SERVICE SINKING FUND	4,844,415	5,591,903	5,676,903	1.5%
*CITY CIP FUND	2,421,050	861,783	861,783	0.0%
ENTERPRISE FUNDS	1,048,984	-	-	0.0%
NONDEPARTMENTAL	215,932	-	(268,200)	0.0%
TOTAL TRANSFERS AND NONDEPARTMENTAL	$ 23,595,618	$ 22,423,857	$ 23,527,096	4.9%

TRANSFERS TO OTHER FUNDS HIGHLIGHTS:

$	17,256,610	TRANSFER TO THE EDUCATION FUND FOR OPERATIONS
$	-	ADDITIONAL TRANSFER TO EDUCATION FUND - REVENUE SHARE
$	17,256,610	TOTAL FUNDING FOR EDUCATION
$	5,676,903	TRANSFER TO THE DEBT SERVICE SINKING FUND FOR GENERAL FUND DEBT PAYMENTS
$	861,783	*TRANSFER TO CITY CIP FUND

*Remaining FY2025 CIP will be funded with FY2024 carry over funds.

CAPITAL IMPROVEMENTS FUND-GENERAL GOVERNMENTAL FUNDS

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ -	$ 861,783	$ 861,783	$ -	0.0%

CIP FUND REVENUE

$	861,783	TRANSFER FROM GENERAL FUND REVENUES FY2025
$	861,783	TOTAL CIP

CAPITAL PROJECTS

$	287,261	UNIONTOWN NEIGHBORHOOD IMPROVEMENTS RESERVE
$	287,261	WEST END REVITALIZATION RESERVE
$	287,261	LIBRARY BUILDING AND SPACE IMPROVEMENTS RESERVE
$	861,783	CIP PROJECTS FUNDED FROM FY2025 GENERAL FUND BUDGET

GENERAL GOVERNMENTAL DEBT SERVICE SINKING FUND

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 6,162,277	$ 6,162,277	$ 6,838,119	$ 675,842	11.0%

	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	% Change
REVENUES				
TRANSFER FROM THE GENERAL FUND	$ 5,591,903	$ 5,591,903	$ 5,676,903	1.5%
PRIOR YEAR FUND BALANCE	570,374	570,374	1,161,216	103.6%
TOTAL REVENUES	$ 6,162,277	$ 6,162,277	$ 6,838,119	11.0%
EXPENDITURES				
DEBT SERVICE	$ 6,162,277	$ 6,162,277	$ 6,838,119	11.0%
TOTAL EXPENDITURES	$ 6,162,277	$ 6,162,277	$ 6,838,119	11.0%

GENERAL FUND DEBT SERVICE	PRINCIPAL AMOUNT OUTSTANDING JULY 1, 2024	FY 2025 PRINCIPAL	FY 2025 INTEREST	TOTAL DEBT PAYMENT
2021 VRA GO Refunding bond	13,140,000	2,385,000	598,459	2,983,459
2019 VPSA STAUNTON HIGH SCHOOL	40,610,000	890,000	1,462,789	2,352,789
2024 JDR COURTHOUSE BOND	-	443,196	1,058,675	1,501,871
TOTAL DEBT PAYMENTS	$ 53,750,000	$ 3,275,000	$ 2,061,248	$ 6,838,119

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WATER FUND

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 4,166,614	$ 12,725,117	$ 4,921,333	$ (7,803,784)	-61.3%

WATER FUND REVENUES	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET	% Change
CHARGES FOR WATER SERVICES	$ 3,301,234	$ 3,252,976	$ 3,457,417	6.3%
BULK WATER SALES-ACSA	1,272,618	1,300,000	1,276,916	-1.8%
MISCELLANEOUS	6,678	1,000	2,000	100.0%
INTEREST ON INVESTMENTS	355,681	3,500	100,000	2757.1%
RENTAL OF REAL PROPERTY	61,494	85,000	85,000	0.0%
CONTRIBUTED CAPITAL	328,118	-	-	0.0%
RECOVERED COSTS	11,342	-	-	0.0%
STATE AND OTHER GRANTS	298,239	3,855,000	-	-100.0%
TRANSFER FROM GENERAL FUND	1,024,761	-	-	0.0%
APPROPRIATION PRIOR YEAR RESERVES	-	4,227,641	-	-100.0%
PROCEEDS FROM DEBT ISSUANCE	-	-	-	#DIV/0!
TOTAL WATER FUND	$ 6,660,165	$ 12,725,117	$ 4,921,333	-61.3%

EXPENDITURES				
RISK MANAGEMENT	$ 50,303	$ 91,500	$ 97,500	6.6%
BILLING & COLLECTIONS	386,153	374,288	384,783	2.8%
WATER PRODUCTION SYSTEM	1,145,926	1,012,410	1,215,882	20.1%
WATER DISTRIBUTION	1,388,632	9,590,767	1,519,341	-84.2%
UTILITY TECHNICAL SERVICES	1,219,431	1,119,492	1,169,032	4.4%
DEBT SERVICE COSTS	432,309	945,262	943,397	-0.2%
TRANSFERS TO OTHER FUNDS	(456,140)	(408,602)	(408,602)	0.0%
TOTAL WATER FUND	$ 4,166,614	$ 12,725,117	$ 4,921,333	-61.3%

	Personnel	Operations	Capital	Debt	Total
FY 2025	$ 2,380,605	$ 1,071,331	$ 526,000	$ 943,397	$ 4,921,333
FY 2024	$ 2,135,979	$ 783,876	$ 8,860,000	$ 945,262	12,725,117
Variance	$ 244,626	$ 287,455	$ (8,334,000)	$ (1,865)	$ (7,803,784)

PUBLIC SERVICES PROVIDED:

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

9,825 ACTIVE CUSTOMERS AS OF JUNE 30, 2023

184.76 MILES OF WATER MAINS AS OF JUNE 30, 2023

5% ADOPTED RATE INCREASE FOR FY2025

FY2025 RATE $4.06/HCF OR $5.428 PER 1,000 GALLONS

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

WATER FUND

OPERATIONAL EXPENSES

$	167,954	DEPRECIATION = NONE THE AMOUNT REQUIRED- $1,027,051
$	407,673	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$	196,325	MAINTENANCE/REPAIR WATER LINES /PUMPS/ FACILITIES/WATER METERS
$	320,000	WATER METER REPLACEMENTS
$	280,000	UTILITIES - ELECTRIC / NATURAL GAS HEAT
$	72,500	PROPERTY/LIABILITY/VEHICLE INSURANCE
$	77,500	CHEMICALS FOR WATER TREATMENT
$	57,500	PROFESSIONAL SERVICES
$	62,410	GAS & OIL, TIRES, MAINTENANCE OF VEHICLES
$	14,500	COLLECTION FEES FOR ONLINE DEBIT/CREDIT CARD FEES
$	94,600	PRINTING/MAILING FORMS / OFFICE SUPPLIES FOR UTILITY BILLING
$	21,325	SMALL TOOLS, SAFETY EQUIPMENT, UNIFORMS, TRAINING
$	58,000	WATERSHED SERVICES / VA DEPT OF HEALTH WATER OPERATIONS FEE
$	32,500	SOFTWARE ANNUAL LICENSE FEES
$	6,000	LAB SERVICES
$	16,319	HEADWATERS SOIL AND CONSERVATION DISTRICT FUNDING
$	2,500	RENTAL OF PROPERTY- RAILROAD CROSSINGS & EQUIPMENT
$	(816,275)	FUND TRANSFERS
$	1,071,331	SUMMARY TOTAL OF OPERATIONS

WATER FUND CAPITAL

$	126,000	WATER STORAGE TANKS
$	400,000	WATER LINES
$	526,000	TOTAL CAPITAL

DEBT SERVICE

$	943,397	PRINCIPAL, INTEREST, AND RESERVES

Staunton Plan Objectives Aligned with the Water Fund

Infrastructure

**** Plan for and provide appropriate water infrastructure.**

Achievement: Included important water infrastructure projects in the capital improvement plan including design for Uniontown water expansion, Richmond Road water line replacement, and the recoating of existing water tanks.

**** Complete the infrastructure for Staunton Crossing.**

Achievement: Received bids for the water lines and water storage tank at the Staunton Crossing.

SEWER FUND

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 4,056,888	$ 8,601,500	$ 5,687,091	$ (2,914,409)	-33.9%

SEWER FUND REVENUES	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET	% Change
CHARGES FOR SEWER SERVICE	$ 3,864,664	$ 3,994,000	$ 4,409,296	10.4%
INTEREST ON INVESTMENTS	44,034	2,500	50,000	1900.0%
MISCELLANEOUS	257,879	-	-	0.0%
RECOVERED DEBT SERVICE FROM ACSA	24,992	50,000	25,000	-50.0%
STATE AND OTHER GRANTS	232,096	4,555,000	-	-100.0%
TRANSFER FROM GENERAL FUND	538	-	-	0.0%
APPROPRIATION PRIOR YEAR RESERVES	-	-	1,202,795	0.0%
TOTAL SEWER FUND	$ 4,424,203	$ 8,601,500	$ 5,687,091	-33.9%

EXPENDITURES				
RISK MANAGEMENT	$ 6,852	$ 19,900	$ 21,000	5.5%
BILLING & COLLECTIONS	30,969	12,250	13,750	12.2%
SEWER LINES	806,698	5,367,322	1,696,453	-68.4%
SEWAGE TREATMENT	276,039	245,000	285,000	16.3%
PUMP MAINTENANCE	10,046	19,925	17,575	-11.8%
MIDDLE RIVER REGIONAL WWTP	2,195,401	1,486,278	2,203,397	48.2%
DEBT SERVICE COST	120,607	868,943	868,034	-0.1%
TRANSFERS TO OTHER FUNDS	610,276	581,882	581,882	0.0%
TOTAL SEWER FUND	$ 4,056,888	$ 8,601,500	$ 5,687,091	-33.9%

	Personnel	Operations	Capital	Debt	Total
FY 2025	$ 863,279	$ 2,316,438	$ 1,639,340	$ 868,034	$ 5,687,091
FY 2024	$ 782,635	$ 2,086,302	$ 4,863,620	$ 868,943	$ 8,601,500
Variance	$ 80,644	$ 230,136	$ (3,224,280)	$ (909)	$ (2,914,409)

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

9,411 ACTIVE CUSTOMERS AS OF JUNE 30, 2023

135.13 MILES OF SEWER MAINS AS OF JUNE 30, 2023

15% RATE INCREASE FOR FY2024 FROM $4.88 PER 100 CUBIC FEET TO $5.60 PER 100 CUBIC FEET

FY2025 RATE $5.60/HCF OR $7.49 PER 1,000 GALLONS

FY2024 RATE $4.88/HCF OR $6.52 PER 1,000 GALLONS

SEWER FUND

OPERATIONAL EXPENSES		
$	1,231,671	OPERATIONS / LAB/ SLUDGE MANAGEMENT- MRRWWTP
$	285,000	SEWAGE TREATMENT COSTS PAID TO AUGUSTA COUNTY SERVICE AUTHORITY
$	12,000	PROFESSIONAL SERVICES - SEWER LINE INSPECTIONS
$	142,984	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$	18,000	PROPERTY / LIABILITY/VEHICLE INSURANCES
$	73,950	MAINTENANCE/ REPAIR SUPPLIES- LINES/ PUMP STATIONS/ EQUIPMENT
$	52,000	CONTRACTED MAINTENANCE SERVICES/ UTILITY LINE MAINTENANCE
$	20,775	GAS & OIL, TIRES, VEH MAINT
$	2,250	SEWER UTILITY BILLING EXPENSES
$	18,310	SMALL TOOLS, SAFETY EQUIPMENT, UNIFORMS/TRAINING
$	11,500	SOFTWARE ANNUAL LICENSE FEES
$	7,000	ELECTRIC FOR SEWER PUMP STATIONS
$	2,100	RENTAL OF PROPERTY- RAILROAD CROSSINGS
$	438,898	INTER FUND TRANSFER
$	2,316,438	SUMMARY TOTAL FOR OPERATIONS

SEWER FUND CAPITAL		
$	1,250,000	SEWER LINES
$	389,340	MRRWWTP - PLANT MACHINERY
$	1,639,340	TOTAL CAPITAL

DEBT SERVICE PAYMENTS			FINAL MATURITY
$	589,321	2008 MRRWWTP PHASE IIIA	FY2030
$	131,006	2008 MRRWWTP PHASE IIIB	FY2030
$	147,707	2017C VRA REFUNDING OF 2010 BONDS	FY2031
$	868,034	TOTAL DEBT PAYMENTS	

Staunton Plan Objectives Aligned with the Sewer Fund

Infrastructure

**** Complete the infrastructure for Staunton Crossing.**

Achievement: Received bids for the installation of sewer lines at the Staunton Crossing.

Achievement: Received a $4.55 million grant from the Virginia Economic Development Partnership for sewer infrastructure at Staunton Crossing.

PARKING FUND

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 567,164	$ 449,340	$ 460,489	$ 11,149	2.5%

PARKING FUND REVENUES	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% Change
CHARGES FOR SERVICES	$ 266,345	$ 288,300	$ 274,500	-4.8%
MISCELLANEOUS	5,713	120	3,000	2400.0%
PARKING FINES	18,250	25,000	20,000	-20.0%
APPROPRIATION OF PRIOR YEAR FUNDS	-	135,920	162,989	19.9%
TRANSFER FROM GENERAL FUND	3,230	-	-	0.0%
TOTAL REVENUES	$ 293,538	$ 449,340	$ 460,489	2.5%
EXPENDITURES				
RISK MANAGEMENT	$ 14,454	$ 16,150	$ 23,850	47.7%
STREET METERS & METERED LOTS	41,587	90,355	90,025	-0.4%
JOHNSON PARKING GARAGE	189,111	33,666	34,875	3.6%
WHARF PARKING LOT	45,822	36,095	36,210	0.3%
NEW STREET PARKING GARAGE	181,464	59,143	62,363	5.4%
DEBT SERVICE COST	58,451	177,656	176,891	-0.4%
TRANSFER TO GENERAL FUND	36,275	36,275	36,275	0.0%
TOTAL EXPENDITURES	$ 567,164	$ 449,340	$ 460,489	2.5%

	Personnel	Operations	Capital	Debt	Total
FY 2025	$ 169,903	$ 108,695	$ 5,000	$ 176,891	$ 460,489
FY 2024	156,814	104,870	10,000	177,656	449,340
Variance	$ 13,089	$ 3,825	$ (5,000)	$ (765)	$ 11,149

OPERATIONAL EXPENSES

$ 36,275	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$ 9,550	SOFTWARE LICENSE FEES
$ 34,770	ELECTRIC FOR GARAGES
$ 13,850	PROPERTY AND FLOOD INSURANCES
$ 2,700	CONTRACTED MAINTENANCE SERVICES/ PRINT SERVICES/PARKING METER MAIN.
$ 5,700	RENTAL OF PROPERTY -LEWIS STREET
$ 5,400	MATERIALS AND SUPPLIES
$ 450	TELEPHONE
$ 108,695	SUMMARY TOTAL FOR OPERATIONS

CAPTIAL

$ 5,000	SPECIAL EQUIPMENT
$ 5,000	TOTAL CAPITAL

DEBT SERVICE PAYMENTS

$ 176,891	VRA 2018A GENERAL OBLIGATION BONDS FOR GARAGE RENOVATIONS
$ 176,891	TOTAL DEBT

STORMWATER FUND

	FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
	$ 1,017,479	$ 2,702,800	$ 1,380,500	$ (1,322,300)	-48.9%

STORMWATER FUND REVENUES	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% Change
CHARGES FOR SERVICES	$ 778,689	$ 774,500	$ 1,350,500	74.4%
MISCELLANEOUS	17,414	-	-	0.0%
TRANSFER FROM GENERAL FUND	2,153	-	-	0.0%
STATE AND OTHER GRANTS	34,221	1,927,800	-	-100.0%
GENERAL REVENUE	14,277	500	30,000	5900.0%
TOTAL REVENUES	$ 846,754	$ 2,702,800	$ 1,380,500	-48.9%
EXPENDITURES				
RISK MANAGEMENT	$ 1,361	$ 11,200	$ 11,500	2.7%
STORMWATER ENGINEERING	242,291	259,394	440,850	70.0%
STORMWATER BILLING	15,744	7,000	7,500	7.1%
STORMWATER MAINTENANCE	482,088	122,209	484,000	296.0%
TRANSFERS TO OTHER FUNDS	202,997	202,997	86,650	-57.3%
CAPITAL PROJECTS	72,998	2,100,000	350,000	-83.3%
TOTAL EXPENDITURES	$ 1,017,479	$ 2,702,800	$ 1,380,500	-48.9%

	Personnel	Operations	Capital	Debt	Total
FY 2025	$ 212,880	$ 817,620	$ 350,000	$ -	$ 1,380,500
FY 2024	$ 193,337	$ 409,463	$ 2,100,000	$ -	2,702,800
Variance	$ 19,543	$ 408,157	$ (1,750,000)	$ -	$ (1,322,300)

OPERATIONS

$ 485,121	DEPRECIATION
$ 86,650	PAYMENT IN LIEU OF TAX TO GENERAL FUND FOR SUPPORT SERVICES
$ 207,394	PROFESSIONAL SERVICES FOR ENGINEERING
$ 20,033	MATERIALS/SUPPLIES/OFFICE SUPPLIES/ TELEPHONE/ TRAINING/ DUES
$ 700	AUTO LIABILITY
$ 1,000	LEWIS CREEK ADVISORY COMMITTEE SUPPLIES
$ 16,722	SOFTWARE LICENSE FEE FOR UTILITY BILLING
$ 817,620	SUMMARY TOTAL FOR OPERATIONS

CAPITAL PROJECTS:

$ 350,000	FLOOD RESILENCY PLAN
$ 350,000	TOTAL

MINIMUM STORMWATER FEE INCREASE FROM $3.20 TO $5.00 PER MONTH UP TO 3,400 SQ FT OF IMPREVIOUS AREA AND A MAXIMUM OF A TWO TIER CREDIT REDUCTION. ALL OTHER TIERS WILL INCREASE PROPORTIONATELY.

Staunton Plan Objectives Aligned with the Stormwater Fund

Infrastructure

**** Plan for and provide stormwater infrastructure and flood mitigation solutions.**

Achievement: Started construction on the Gypsy Hill Stream Restoration.

Achievement: Completed procurement of the Cole Avenue Stream Restoration.

Achievement: Funded a Flood resiliency plan in the FY2025-2029 Capital Improvements Plan.

ENVIRONMENTAL FUND

FY 2023 Actual	FY 2024 Budget	FY2025 Budget	$ (+/ -)	% Change
$ 3,364,920	$ 4,450,069	$ 5,109,229	$ 659,160	14.8%

ENVIRONMENTAL FUND REVENUES	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET	% Change
CHARGES FOR SERVICES	$ 3,610,027	$ 3,636,068	$ 3,629,900	-0.2%
GENERAL REVENUE	109,747	35,000	55,000	57.1%
COMMONWEALTH OF VIRGINIA	45,326	10,000	14,000	40.0%
FEDERAL REVENUE	96,872	-	-	0.0%
TRANSFER FROM GENERAL FUND	18,302	-	-	0.0%
APPROPRIATION PRIOR YEAR RESERVES	-	769,001	1,410,329	83.4%
TOTAL REVENUES	$ 3,880,274	$ 4,450,069	$ 5,109,229	14.8%
EXPENDITURES				
RISK MANAGEMENT	$ (1,395)	$ 62,350	$ 62,150	-0.3%
BILLING & COLLECTIONS	13,780	15,090	14,000	-7.2%
ENVIRONMENTAL OFFICE	100,647	175,776	188,431	7.2%
STREET CLEANING	164,439	260,477	265,602	2.0%
REFUSE COLLECTION & DISPOSAL	937,732	1,336,051	1,312,854	-1.7%
RECYCLING OPERATIONS	281,805	341,854	355,842	4.1%
LITTER CONTROL	10,039	10,000	10,000	0.0%
ASW REGIONAL LANDFILL	830,483	1,499,790	1,880,989	25.4%
LANDFILL CLOSURE COSTS	348,029	88,464	340,000	0.0%
TRANSFERS TO OTHER FUNDS	679,361	660,217	679,361	2.9%
TOTAL EXPENDITURES	$ 3,364,920	$ 4,450,069	$ 5,109,229	14.8%

	Personnel	Operations	Capital	Debt	Total
FY 2025	$ 1,845,148	$ 1,612,968	$ 1,651,113	$ -	$ 5,109,229
FY 2024	$ 1,870,183	$ 1,489,746	$ 1,090,140	$ -	4,450,069
Variance	$ (25,035)	$ 123,222	$ 560,973	$ -	$ 659,160

NO RATE INCREASE FOR FY2025	FY2024 RATES	FY2025 RATES	
RESIDENTIAL REFUSE FEE	$ 24.01	$ 24.01	1 DAY/WEEK
RESIDENTIAL RECYCLING 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

$	569,876	LANDFILL OPERATIONS
$	41,000	DEPRECIATION-BUDGETED AT A PARTIAL AMOUNT-FULL AMOUNT $474,000
$	282,840	PAYMENT IN LIEU OF TAX TO GENERAL FUND FOR SUPPORT SERVICES
$	181,350	GAS & OIL, TIRES, VEHICLE MAINTENANCE
$	13,150	VEHICLE AND LIABLITY INSURANCES
$	15,000	MOWING/ CLEAN UP OF PRIVATE PROPERTY/HEALTH REGULATIONS/DEMOLITION
$	33,600	RECYCLING CHARGES
$	27,450	MATERIALS/SUPPLIES/OFFICE SUPPLIES/TELEPHONE
$	16,920	UNIFORMS, SAFETY EQUIPMENT, RADIOS, SMALL TOOLS, TRAINING
$	8,250	CONTRACT SERVICES WITH MIDDLE RIVER REGIONAL JAIL FOR INMATE LABOR
$	14,511	SOFTWARE ANNUAL LICENSE FEES
$	10,000	LITTER CONTROL GRANT
$	2,500	ELECTRIC UTILITY
$	396,521	INTER FUND REIMBURSEMENT
$	1,612,968	SUMMARY TOTAL FOR OPERATIONS

ENVIRONMENTAL FUND CAPITAL

$	179,550	LANDFILL HEAVY DUTY EQUIPMENT
$	1,131,563	REGIONAL LANDFILL CELL DEVELOPMENT/EQUIPMENT
$	90,000	AUG/STN OLD LANDFILL CLOSURE
$	250,000	NEW LANDFILL CLOSURE
$	1,651,113	TOTAL ENVIRONMENTAL FUND CAPITAL

REGIONAL LANDFILL % SHARE OF COSTS

	STAUNTON	AUGUSTA	WAYNESBORO
FY2025	18.90%	58.14%	22.96%
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%

FY 2025 CAPITAL EQUIPMENT

GENERAL FUND		FUNDED	UNFUNDED	ITEM(S)	N-NEW R-REPLACE
ASSESSOR	$	2,400		OFFICE EQUIPMENT AND FURNITURE	R
REGISTRAR	$	7,000		COMPUTER AND SPECIAL EQUIPMENT	R
INFORMATION TECHNOLOGY	$	50,000	10,000	SERVERS / NETWORK EQUIPMENT	R
SHERIFF			124,000	VEHICLE REPLACEMENTS	R
COMMONWEALTH ATTORNEY	$	5,000	-	SPECIAL EQUIPMENT	R
POLICE DEPARTMENT			300,000	POLICE VEHICLES (4) ANNUAL REPLACEMENT OF FLEET VEHICLES	R
POLICE DEPARTMENT	$	2,000	8,000	SAW MAINTENANCE	R
POLICE DEPARTMENT	$	15,000		COMPUTER EQUIPMENT	R
E911	$	750		OFFICE EQUIPMENT AND FURNITURE	R
INSPECTIONS			4,800	COMPUTER EQUIPMENT	R
TRAFFIC SIGNALS	$	20,000		SIGNAL BOX REPLACEMENT	R
GOLF	$	2,000	500	COMPUTER EQUIPMENT	R
PARKS AND REC ADMIN			128,000	SITE IMPROVEMENTS	R
HORTICULTURE			85,000	DUMP TRUCK	R
PARK MAINTENANCE			50,000	VEHICLE	R
PARK MAINTENANCE			15,000	ZERO TURN MOWER	R
PARK MAINTENANCE			54,000	VEN TRAC MOWER	R
PARK MAINTENANCE			29,000	FINISH MOWER	R
PARK MAINTENANCE			70,000	LEAF VAC	R
PARK MAINTENANCE			70,000	FAIRWAY UNIT	R
PARK MAINTENANCE			30,000	BALLFIELD MACHINE	R
PARK MAINTENANCE			20,000	OTHER EQUIPMENT	R
LIBRARY	$	21,739	13,750	FURNITURE REPLACEMENT	R
	$	125,889	$ 1,012,050	GENERAL FUND TOTAL	

FY 2025 CAPITAL EQUIPMENT

		FUNDED	UNFUNDED	ITEM(S)	N-NEW R-REPLACE
WATER FUND					
WATER DISTRIBUTION	$	400,000		WATER LINE UPGRADE PROJECTS	R
WATER PRODUCTION		126,000		TANK PAINTING	R
	$	526,000		TOTAL WATER FUND	
SEWER FUND					
MIDDLE RIVER REGIONAL WASTEWATER PLANT	$	389,340		PLANT MACHINERY	R
SEWER LINE	$	250,000		ANNUAL SEWER LINE REPLACEMENT	R
SEWER LINE	$	150,000		LEWIS CREEK PER	R
SEWER LINE	$	650,000		NEW HOPE RD EVALUATION AND STUDY	R
SEWER LINE	$	200,000		COMMERCE ROAD PHASE II UPGRADE	R
	$	1,639,340		TOTAL SEWER FUND	
ENVIRONMENTAL FUND					
ASW REGIONAL LANDFILL		179,550		WETLAND STREAM MITIGATION = $10,000	R
				RELOCATE SCALES/OFFICE = $150,000	R
				SITE IMPROVEMENTS = $50,000	R
CITY SHARE = 18.90%- FY2025				DUMPSTERS = $32,000	R
				LITTER CONTROL FENCE = $30,000	R
				ATTACHMETNS = $18,000	R
				2 ROLL OFF TRUCKS = $600,000	N
				GRADE CONTROL EQUIPMENT = $60,000	R
		1,131,563		GAS COLLECTION & CONTROL SYSTEM = $2,700,000	R
CITY SHARE = 39.67%- FY2025				POST CLOSURE LEACHATE = $100,940	R
				POST CLOSURE OTHER = $51,500	R
AUG/STN LANDFILL		90,000		CLOSURE COSTS FOR OLD LANDFILL = 39.67%	R
		250,000		CLOSURE COSTS FOR NEW LANDFILL	R
PW REFUSE COLLECTION		250,000		HEAVY PACKER	R
	$	1,901,113		TOTAL ENVIRONMENTAL FUND	
STORMWATER FUND					
STORMWATER ENGINEERING		350,000		FLOOD RESILIENCY PLAN	R
	$	350,000		TOTAL STORMWATER FUND	
TOTAL CITY CAPITAL OUTLAY	$	4,542,342			

UNFUNDED REQUESTS

WAGES AND BENEFITS

SHERIFF	$	(532,403)	11022170-51006	REQUESTED 12 POSITIONS IN TOTAL, APPROVED 5 FOR FY25
COMMONWEALTH ATTORNEY	$	(100,000)	11022210-51007	ADDITIONAL POSITION NEEDED FOR PATHWAYS
FIRE DEPARTMENT	$	(92,874)	11033210-51006	REQUESTED EMERGENCY COORDINATOR
FIRE DEPARTMENT	$	(315,351)	11033210-51006	REQUESTED 3 BATTALION FIRE CHIEFS
FIRE DEPARTMENT	$	(228,174)	11033210-51006	REQUESTED 3 FIREFIGHTER/EMT BASIC
LIBRARY	$	(68,545)	11077510-51006	REQUESTED STAFFING ADDITION
PUBLIC SAFETY	$	(150,000)	11011310-58389	HAZARDOUS DUTY VRS MULTIPLIER
	$	(1,487,347)	TOTAL UNFUNDED PERSONNEL REQUESTS	

OPERATIONS AND CAPITAL

INFORMATION TECHNOLOGY	$	(10,000)	11011510-58342	COMPUTER EQUIPMENT
SHERIFF	$	(62,000)	11022170-58316	VEHICLE
SHERIFF	$	(62,000)	11022170-58316	VEHICLE
POLICE	$	(75,000)	11033110-58316	1 PATROL PC
POLICE	$	(75,000)	11033110-58316	1 PATROL PC
POLICE	$	(75,000)	11033110-58316	1 PATROL PC
POLICE	$	(75,000)	11033110-58316	1 PATROL PC
INSPECTIONS	$	(6,500)	11033410-55486	NON CAPITAL EQUIPMENT
INSPECTIONS	$	(4,800)	11033410-58342	COMPUTER EQUIPMENT
PARKS AND RECREATION ADMIN	$	(23,000)	11077110-58399	RESURFACE BTW BASKETBALL COURT
PARKS AND RECREATION ADMIN	$	(45,000)	11077110-58399	RESURFACE JOHN LANCASTER COURTS
PARKS AND RECREATION ADMIN	$	(36,000)	11077110-58399	RESURFACE GYPSY HILL PARK TENNIS COURTS
PARKS AND RECREATION ADMIN	$	(24,000)	11077110-58399	SAND AND REPAINT GYPSY HILL GYM FLOOR
HORTICULTURE	$	(85,000)	11077120-58316	F550 DUMP TRUCK
HORTICULTURE	$	(75,000)	11077120-58321	BRUSH CHIPPER
HORTICULTURE	$	(3,000)	11077120-58321	GRAPPLE BUCKET ATTACHMENT
HORTICULTURE	$	(2,500)	11077120-58321	BRUSH RAKE
GOLF	$	(10,700)	11077130-55486	GPS MONITORING
PARK MAINTENANCE	$	(50,000)	11077210-58316	VEHICLE
PARK MAINTENANCE	$	(15,000)	11077210-58326	ZERO TURN MOWER
PARK MAINTENANCE	$	(54,000)	11077210-58326	VENTRAC MOWER
PARK MAINTENANCE	$	(29,000)	11077210-58326	PULL BEHIND FINISH MOWER
PARK MAINTENANCE	$	(70,000)	11077210-58326	LEAF VAC
PARK MAINTENANCE	$	(70,000)	11077210-58326	FAIRWAY UNIT
PARK MAINTENANCE	$	(30,000)	11077210-58326	BALLFIELD MACHINE
PARK MAINTENANCE	$	(20,000)	11077210-58341	OTHER EQUIPMENT
LIBRARY	$	(57,228)	11077510-58311	FURNITURE
LIBRARY	$	(4,100)	11077510-55486	NON CAPITAL EQUIPMENT
ECONOMIC DEVELOPMEMT	$	(20,625)	11088150-53010	PROFESSIONAL SERVICES
ECONOMIC DEVELOPMEMT	$	(10,000)	11088150-53020	ENTERPRISE ZONE INCECNTIVES
PLANNING	$	(20,625)	11088110-53010	CROSSING MARKETING PLAN (FUNDED AT HALF)
OUTSIDE AGENCIES	$	(165,162)	MULTIPLE	REDUCED TO CURRENT CONTRIBUTION LEVELS
	$	(1,365,240)	TOTAL UNFUNDED OPERATING REQUESTS	

$	(2,852,587)	TOTAL ALL UNFUNDED REQUESTS	

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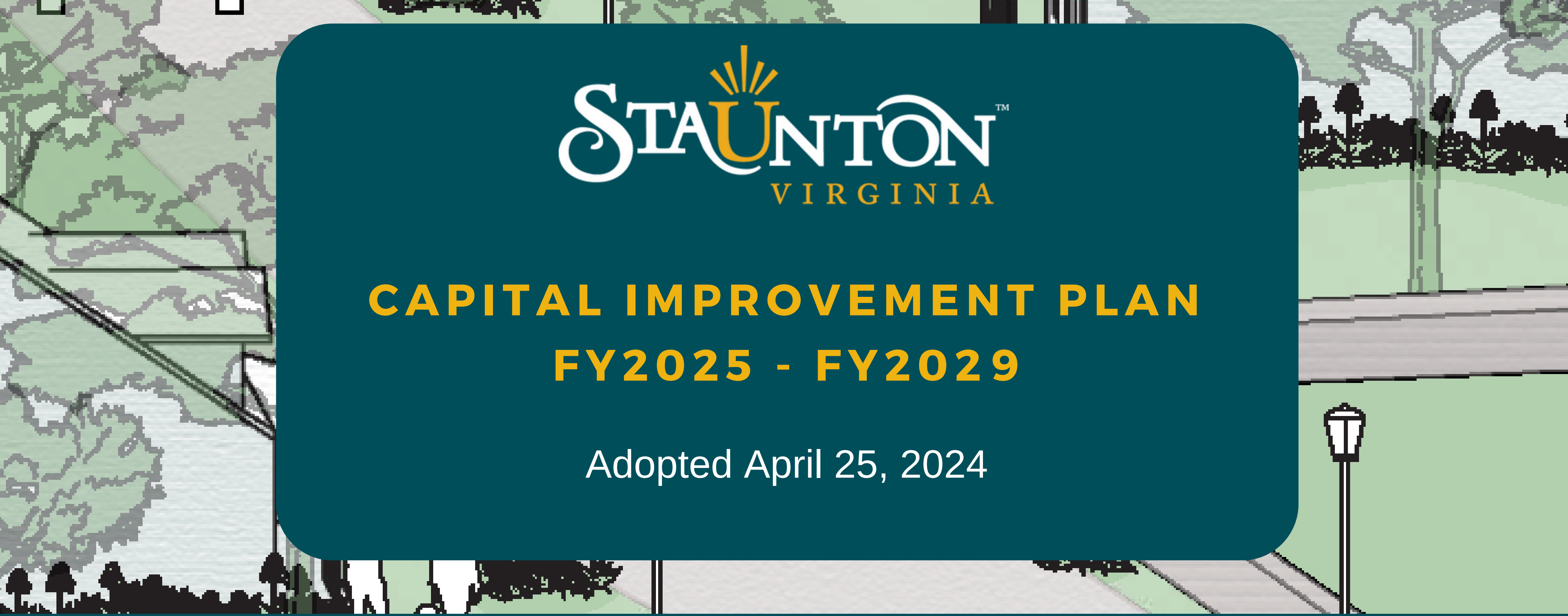

STAUNTON™
VIRGINIA

CAPITAL IMPROVEMENT PLAN
FY2025 - FY2029

Adopted April 25, 2024

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

CAPITAL IMPROVEMENT PLAN
FY 2025 - FY 2029

STAUNTON PLANNING COMMISSION

APPROVAL DATE February 15, 2024

CITY COUNCIL

APPROVAL DATE April 25, 2024

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

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

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 26, 2023	CIP Committee meeting
October - December 17, 2023	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.
December 18, 2023	CIP Committee meeting
January 8, 2024	Presentation and discussion of the DRAFT School Capital Improvement Plan-School Board work session.
January 18, 2024	Presentation and introduction of the DRAFT Capital Improvement Plan to the City Planning Commission.
February 12, 2024	Adoption of the School Capital Improvement Plan by the School Board.
February 15, 2024	Public hearing and consideration and adoption of the CIP by the Planning Commission.
February 22, 2024	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.
March 28, 2024	Presentation of the Proposed FY2025-2029 Capital Improvements Plan to City Council.
April 4, 2024	Work Session to review Capital Improvement Plan by City Council.
April 25, 2024	Adoption of the FY2025-2029 Capital Improvement Plan by City Council.

CIP COMMITTEE

Jessie Moyers	Chief Financial Officer
Brad Wegner	School Budget Manager
Lyle Hartt	City Engineer
David Irvin	Interim 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
Amanda Kauffman	Assistant City Manager
Earl McCray	Staunton City Schools-Director of Operations
Tom Lundquist	Staunton City Schools-Director of Technology

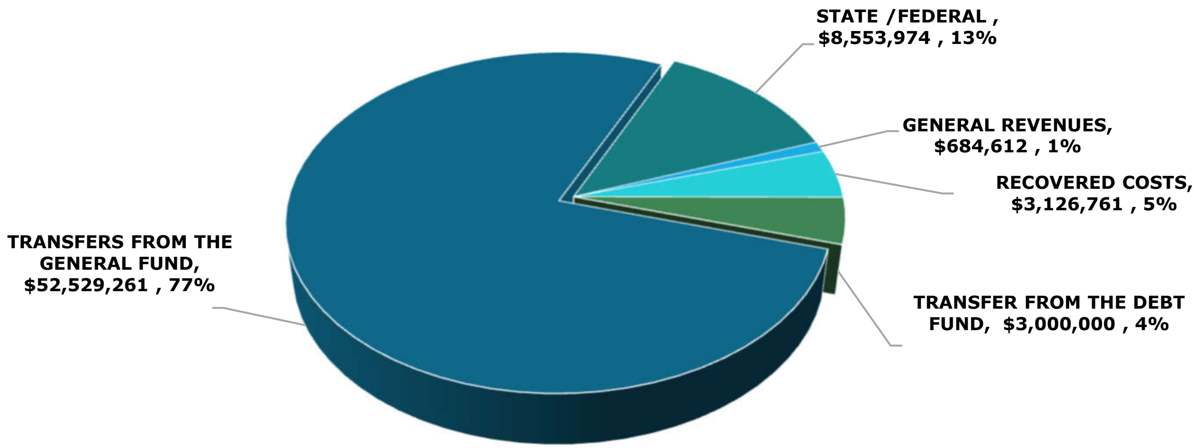
CITY OF STAUNTON, VIRGINIA
and
STAUNTON CITY SCHOOLS
CAPITAL IMPROVEMENT PLAN

TOTAL CIP PLAN		FY2024 REVIEW	FY2025	FY2026	FY2027	FY2028	FY2029	PROJECTS NOT SCHEDULED/NOT FUNDED
GENERAL FUND	$ 103,267,603	$ 14,082,108	$ 5,402,833	$ 4,420,904	$ 4,826,762	$ 2,207,833	$ 4,276,591	$ 82,132,680
WATER FUND*	$ 19,272,000	$ 11,990,000	$ 526,000	$ 3,240,000	$ 1,856,000	$ 1,600,000	$ 12,050,000	$ -
SEWER FUND*	$ 6,175,000	$ 6,250,000	$ 1,250,000	$ 1,100,000	$ 825,000	$ 2,850,000	$ 150,000	$ -
STORMWATER FUND*	$ 5,050,000	$ 2,680,548	$ 350,000	$ 2,200,000	$ 2,500,000	$ -	$ -	$ -
PARKING FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,550,000
STAUNTON CITY SCHOOLS	$ 22,667,230	$ 425,000	$ 16,405,000	$ 1,124,580	$ 1,527,250	$ 3,185,400	$ 425,000	$ 30,000,000
TOTAL CIP PLAN	$ 156,431,833	$ 35,427,656	$ 23,933,833	$ 12,085,484	$ 11,535,012	$ 9,843,233	$ 16,901,591	$ 114,682,680

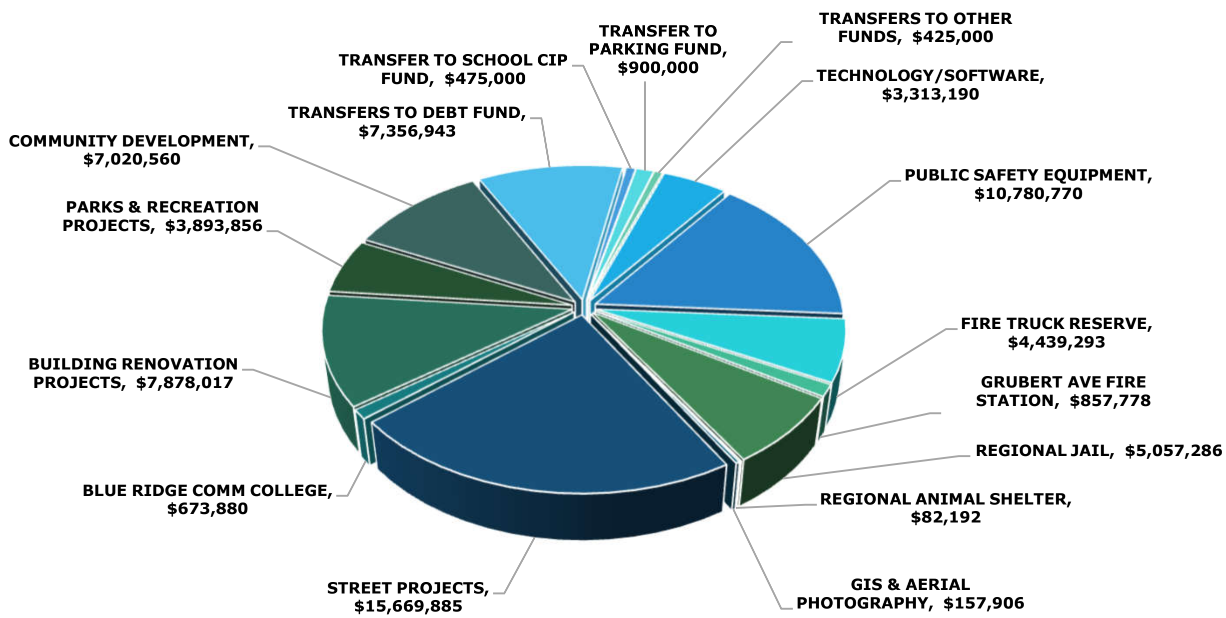
5 YEAR PLAN= $ 74,299,153

***The water, sewer, and stormwater funds include scheduled projects, but a funding source has not been identified.**

CITY OF STAUNTON GENERAL FUND CIP ACTUAL REVENUES
FY2004 - FY2024
$67,894,608



CITY OF STAUNTON GENERAL FUND CIP ACTUAL EXPENDITURES
FY2004 - FY2024
$68,981,556



CITY OF STAUNTON

GENERAL FUND CIP REVENUES - FINANCIAL UPDATE (November 30, 2023)

FY 2004 - FY2024

		BUDGET		REVENUES TO DATE		BALANCE
CIP GENERAL REVENUE						
INTEREST INCOME	$	5,314	$	678,979	$	(673,665)
MISCELLANEOUS REVENUE		4,950		5,633		(683)
RECOVERED COSTS-OPERATIONS		6,659,743		1,086,533		5,573,210
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		52,529,261		52,529,261		-
TOTAL GENERAL GOVERNMENT REVENUES	$	64,467,738	$	57,300,406	$	7,167,332
CIP CAPITAL GRANTS AND CONTRIBUTIONS						
RECOVERED COSTS- HEALTH DEPARTMENT BUILDING	$	24,530	$	17,840	$	6,690
MISC STATE-AID VDEP		85,000		82,300		2,700
MISCELLANEOUS FEDERAL AID		9,615,826		72,190		9,543,636
TOTAL CIP CAPITAL GRANTS	$	9,725,356	$	172,330	$	9,553,026
PUBLIC WORKS- CAPITAL/NON-CAPITAL GRANTS						
COMMONWEALTH OF VIRGINIA-TRANSPORTATION	$	3,853,470	$	2,682,756	$	1,170,714
VABF GRANT	$	431,200	$	431,200	$	-
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		1,549,475		1,549,484		(9)
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		1,136,795		(36,131)
STATE/ FEDERAL GOV'T -CENTRAL AVENUE		1,458,912		1,601,655		(142,743)
TOTAL PUBLIC WORKS CAPITAL/NON-CAPITAL GRANTS	$	10,647,173	$	9,627,508	$	1,019,665
PUBLIC SAFETY-CAPITAL GRANTS						
HOMELAND SHSP	$	240,000	$	-	$	240,000
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	**$**	**85,875,412**	**$**	**67,894,608**	**$**	**17,980,804**

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
FISCAL YEAR 2023	$	2,421,050
FISCAL YEAR 2024	$	2,061,783
TOTAL TRANSFERS FROM THE GENERAL FUND	$	52,529,261

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- November 30, 2023
FY 2004 - FY2024

		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	$	10,545,320	$	9,331,686	$	1,213,634
E911 CALL HANDLING EQUIPMENT		262,262		253,073		9,189
E911 RECORDING EQUIPMENT		150,011		150,011		-
TELEPHONE REPLACEMENT		809,798		536,009		273,789
FIRE STATION -GRUBERT AVENUE		857,778		857,778		-
FIRE TRUCK RESERVE		4,704,384		4,439,293		265,091
SELF CONTAINED BREATHING APPARATUS		60,000		-		60,000
CARDIAC MONITORS		20,000		-		20,000
RADIO NARROWBAND PROJECT		559,441		559,441		-
REGIONAL JAIL RESERVE		5,776,286		5,057,286		719,000
REGIONAL ANIMAL SHELTER		901,000		82,192		818,808
AUTO EQUIPMENT FOR POLICE		331,000		331,724		(724)
BUILDING RENOVATIONS		-		68,823		(68,823)
TOTAL PUBLIC SAFETY PROJECTS	$	24,977,280	$	21,667,316	$	3,309,964
JUDICIAL						
AUTO EQUIPMENT SHERIFF		86,012		86,012		-
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	$	2,499,559	$	2,445,655	$	53,904
URBAN STREET CONSTRUCTION 2% MATCH RESERVE ACCOUNT		215,185		1,057		214,128
URBAN STREET CONSTR 2% MATCH-CHURCHVILLE AVE		479,293		464,338		14,955
KALORAMA ST PROJECT		109,193		109,193		0
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		900,000		25,300		874,700

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- November 30, 2023
FY 2004 - FY2024

	BUDGET	EXPENDITURES	BALANCE
STATE ROUTE 1426 VDOT REVENUE SHARING PROJECT	1,789,303	1,789,303	-
BESSIE WELLER SAFE ROUTE TO SCHOOL GRANT	523,838	527,252	(3,414)
RICHMOND RD/COCHRAN PARKWAY	2,860,887	2,860,887	-
BRICK SIDEWALK PROJECTS	285,167	85,162	200,005
VDOT PRIMARY EXTENSION PAVING	1,549,475	1,549,475	-
MARTIN LUTHER KING JR MEMORIAL SIGN	40,940	40,940	-
PUBLIC WORKS EQUIPMENT RESERVE	1,000,000	757,331	242,669
ADAPTIVE TRAFFIC CONTROL	440,000	385,285	54,715
ADA SIDEWALKS FOR VDOT PAVING PROJECTS	379,066	49,700	329,366
RETAINING WALLS	42,000	43,000	(1,000)
VDOT VHSIP PEDESTRIAN INFRASTRUCTURE	1,111,524	-	1,111,524
TOTAL STREET PROJECTS	$ 19,044,398	$ 15,669,885	$ 3,374,513
EDUCATION			
EDUCATION UNDESIGNATED	$ 358,962	$ -	$ 358,962
BLUE RIDGE COMMUNITY COLLEGE	632,836	673,880	(41,044)
STAUNTON HIGH SCHOOL PROJECT	400,000	-	400,000
SCHOOL CONSTRUCTION	2,500,000	-	2,500,000
TOTAL EDUCATION	$ 3,891,798	$ 673,880	$ 3,217,918
BUILDING MAINTENANCE PROJECTS			
CITY HALL ROOF REPLACEMENT	$ 85,306	$ 85,306	$ -
ART CENTER WALL REPAIR	196,481	196,481	-
CITY HALL FLOOR REPAIR	36,140	36,140	-
ENERGY SAVINGS PROJECT	1,480,181	1,480,181	-
MHP MOLD REMEDIATION	69,199	69,199	-
BUILDING MECHANICAL SYSTEMS	676,981	517,147	159,834
HEALTH DEPARTMENT BUILDING RENOVATIONS	169,840	169,840	-
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	570,032	36,650
PUBLIC WORKS BUILDING MAINTENANCE RESERVE	500,000	156,366	343,634
AUTO EQUIPMENT BUILDING MAINTENANCE	175,000	170,233	4,767
LIBRARY ROOF REPLACEMENT	375,000	395,450	(20,450)
BUILDING SECURITY ENHANCEMENTS	400,000	59,764	340,236
JDR COURTHOUSE RELOCATION/WEST END COMPLEX	4,723,476	3,237,221	1,486,255
INFRASTRUCTURE ACQUISITION	185,000	185,000	-
LIBRARY IMPROVEMENTS RESERVE	287,261	-	287,261
TOTAL PUBLIC WORKS BUILDING PROJECTS	$ 11,158,365	$ 7,878,017	$ 3,280,348

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- November 30, 2023
FY 2004 - FY2024

	BUDGET	EXPENDITURES	BALANCE
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	635,490	635,490	-
MONTGOMERY HALL PARK FIELD IMPROVEMENT	15,000	15,000	-
LANDSCAPE PLAN	153,069	153,069	-
GYPSY HILL PARK BANDSTAND REPAIRS	30,000	30,000	-
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	775,000	373,469	401,531
MOXIE STADIUM LIGHTING	52,055	52,055	-
STATLER BROTHERS TRIBUTE	29,030	29,030	-
GHP FENCE	111,115	71,115	40,000
GREENWAYS PROJECT	700,000	-	700,000
FOOTBALL STADIUM ADA IMPROVEMENTS	100,000	87,682	12,318
GHP RESTROOM/POOL HOUSE REPLACEMENT	550,000	75,286	474,714
GHP TOT PLAYGROUND	75,000	58,243	16,757
GHP PUMP HOUSE RESTORATION	225,000	94,021	130,979
DOG PARK LIGHTS	100,000	-	100,000
MOXIE FIELD RENOVATION	200,000	-	200,000
TOTAL PARKS, RECREATION, CULTURAL	$ 5,773,785	$ 3,689,657	$ 2,084,128
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	72,504	122,504	(50,000)

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- November 30, 2023
FY 2004 - FY2024

	BUDGET	EXPENDITURES	BALANCE
CORRIDOR OVERLAY INCENTIVES	25,000	1,350	23,650
BIKE & PEDESTRIAN PATH	500,000	33,200	466,800
ECONOMIC DEVELOPMENT RESERVE	1,243,811	1,243,811	-
WESTERN STATE HOSPITAL DEVELOPMENT	595,434	595,434	-
STAUNTON CROSSING DEVELOPMENT	3,998,700	3,855,876	142,824
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
WEST END REVITALIZATION	287,261	-	287,261
UNIONTOWN CIP RESERVE	287,261	-	287,261
TOTAL COMMUNITY DEVELOPMENT	$ 8,437,993	$ 7,020,560	$ 1,417,432
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	$ 200,448	-	$ 200,448
TOTAL GENERAL FUND CIP EXPENDITURES	**$ 85,875,412**	**$ 68,981,556**	**$ 16,893,854**

City of Staunton
Capital Improvement Plan (CIP) Funding Schedule

Project	FY24 Updated	5-Year General Fund CIP FY25	FY26	FY27	FY28	FY29	TOTAL
RESERVES							
Fire Truck Reserve	300,000	350,000	350,000	350,000	350,000	350,000	1,750,000
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
Sidewalks	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Public Works Equipment Fund	100,000	100,000	120,000	120,000	120,000	120,000	580,000
Public Works Building Fund	100,000	100,000	120,000	120,000	120,000	120,000	580,000
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
Street Ineligible Streets / City Parking Lots	100,000	100,000	150,000	150,000	150,000	150,000	700,000
Adaptive Traffic Control	140,000	140,000	140,000	-	-	-	280,000
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
IT Equipment Reserves			100,000	100,000	100,000	100,000	400,000
Public Library Reserve	287,261	287,261	287,261	287,261	287,261	287,261	1,436,305
West End Revitalization	287,261	287,261	287,261	287,261	287,261	287,261	1,436,305
Uniontown Improvements Reserve	287,261	287,261	287,261	287,261	287,261	287,261	1,436,305
							-
SPECIFIC PROJECTS							
Building Maintenance - Pump House @ Gypsy Hill Park	225,000	350,000					350,000
Replace CAD/RMS System	100,000	375,000	375,000				750,000
Parks and Rec Public Use Facilities	600,000	600,000	600,000				1,200,000
Replace Core Network Router	200,000						-
Dog Park Lights	100,000						-
Nutanix Cluster Hardware	150,000						-
Core Network Firewall Replacement		100,000					100,000
Montgomery Hall Park Fiber	100,000						-
Library Study	65,000						-
GHP Bathrooms ($310K CIP and $90k Budget Amendment)	400,000						-
Montgomery Hall Park Practice Field Lighting	160,000						-
Pedestrian Infrastructure Improvements - High Visibility Crosswalks	1,111,524						-
Evaluate & Repair North Madison St from West Frederick to North Jefferson	-	500,000					500,000
Repaving New St from Greenville Ave to North Augusta St	369,124						-
Repaving New Hope Rd from Int Rte 261 to 1.0 MI E Int Rte 261	451,840						-
Repaving West Beverley East: Grubert Ave to West Frederick St	830,898						-
Repaving West Frederick St/North Jefferson St	266,705						-
Repaving West Beverley St: Western Corp Limits to Grubert Ave	736,544						-
Construction of Sidewalk along West Beverley St from Grubert Ave to Cherry St	201,640						-
Design phase of JDR Courthouse	1,456,000						-
Construction phase of JDR Courthouse	TBD						-
2040 W Beverley roof, renovation, and sitework	4,450,000						-
Replace failing retaining wall and supported sidewalk along West Johnson St		350,000					350,000
GHP Pool House Improvements		700,000					700,000
E911 electrical upgrades and replacement of four consoles.		170,000					170,000
Uniontown Surveys		100,000					100,000
Churchville Pedestrian Corridor Improvements - Reserve Funding				83,347		1,358,326	1,441,673
Churchville Pedestrian Corridor Improvements - VDOT Rev Sharing						710,432	710,432
Edgewood Rd N Augusta to N Coalter			1,098,071				1,098,071
N Augusta Sidewalk Lambert to Terry				1,477,371			1,477,371
N Augusta Sidewalk Terry St to Meadowbrook				1,058,211			1,058,211
TOTAL	**$ 14,082,108**	**$ 5,402,833**	**$ 4,420,904**	**$ 4,826,762**	**$ 2,207,833**	**$ 4,276,591**	**$ 21,134,923**

Proposed Funding Source:	FY24 Updated	FY25	FY26	FY27	FY28	FY29	TOTAL
Annual Budget	861,783	861,783	861,783	861,783	861,783	861,783	4,308,915
Budget Amendment	6,486,050	2,891,050	2,461,050	1,346,050	1,346,050	1,346,050	9,390,250
CIP Funded Reserves	2,444,092	231,000		83,347		1,358,326	1,672,673
HUD CDBG	157,928	-		-			-
Virginia Department of Transportation Smart Scale Funding	-		1,098,071	2,535,582	-		3,633,653
Virginia Department of Transportation VHSIP	1,111,524						
Virginia Department of Transportation State of Good Repair	1,732,332						
Virginia Department of Transportation Reimbursement	-	500,000					500,000
Virginia Department of Transportation Revenue Sharing	-	-	-	-		710,432	710,432
ARPA	1,288,399						
TBD		919,000					919,000
Total	**$ 14,082,108**	**$ 5,402,833**	**$ 4,420,904**	**$ 4,826,762**	**$ 2,207,833**	**$ 4,276,591**	**$ 21,134,923**
	$ -						

VDOT Administered Projects

Staunton Crossing Road Extension	8,781,224						-
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
Richmond Ave Road Diet/Roundabout				2,245,805			2,245,805
Greenville Ave Road Diet				3,727,694			3,727,694

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY 2024 UPDATED

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
STREETS		VDOT SGR/CIP FUND	Repaving of New Street from Greenville Ave to North Augusta St, includes a small piece of Sunnyside. VDOT UPC 116962	$ 369,124	Transportation and Parking
STREETS		VDOT SGR/CIP FUND	Repaving of New Hope Road from Int Rte 261 to 1.0 MI E Int Rte 261. VDOT UPC 121201	$ 451,840	Transportation and Parking
STREETS		VDOT SGR/CIP FUND	Repaving West Beverley St East: Grubert Ave to West Frederick St. VDOT UPC 121203	$ 830,898	Transportation and Parking
STREETS		VDOT SGR/CIP FUND	Repaving of West Frederick St/North Jefferson St.. VDOT UPC 121204	$ 266,705	Transportation and Parking
STREETS		VDOT SGR/CIP FUND	Repaving of West Beverley St: western corp limits to Grubert Ave. VDOT UPC 121205	$ 736,544	Transportation and Parking
STREETS		HUD/CIP FUND	Construction of approximately 600 LF of new sidewalk along West Beverley St from Grubert Ave west to the beginning of the existing sidewalk across from Cherry St.	$ 201,640	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
DESIGN PHASE OF JDR COURTHOUSE FACILITIES	*	ARPA/CIP FUNDS	Design phase of the Juvenile & Domestic Relations Courthouse. ARPA $1,288,399 and CIP Funds $167,601	$ 1,456,000	Public Service and Government
CONSTRUCTION PHASE OF JDR COURTHOUSE FACILITIES	*	BOND FUNDS	Construction of the Juvenile & Domestic Relations Courthouse.	TBD	Public Service and Government
ROOF REPLACEMENT, RENOVATIONS, AND SITEWORK	*	CIP FUNDS	2040 W Beverley St roof replacement, renovations, and sitework. CIP Funds $1,450,000 and Carry Over Funds $3,000,000	$ 4,450,000	Public Service and Government
BUILDING MAINTENANCE- GHP PUMPHOUSE	*	BA 2023	Restore old pumphouse in Gypsy Hill Park.	$ 225,000	Public Service and Government

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY 2024 UPDATED

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
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
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
WEST END REVITALIZATION	*	GF 2024	Reserve set aside by city council for future improvements in the West End area.	$	287,261	Public Service and Government
UNIONTOWN IMPROVEMENTS	*	GF 2024	Reserve set aside by city council for future improvements in the Uniontown area.	$	287,261	Public Service and Government
RECREATION						
GHP BATHROOMS	*	CIP	Construction phase of GHP bathroom renovation ($90K FUNDED FROM BA 2024)	$	400,000	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
PARKS & REC PUBLIC USE FACILITIES	*	BA 2024	Reserve for the improvement of Parks & Rec public use facilities.	$	600,000	Public Service and Government
LIBRARY						
PUBLIC LIBRARY STUDY	*	BA 2024	Reserve set aside by city council for future improvements to the library.	$	65,000	Public Service and Government
PUBLIC LIBRARY	*	GF 2024	Reserve for future improvements to the library.	$	287,261	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 UPDATED				**$**	**14,082,108**	

FUNDING SOURCES:

GF 2024	General Fund Budget Transfer - FY2024 Budget	$	861,783
BONDS	General Obligation Bonds- Courts		TBD
ARPA	American Rescue Plan Act Funding	$	1,288,399
VDOT SGR	VDOT State of Good Repair Funding	$	1,732,332
VDOT VHSIP	VDOT Virginia Highway Safety Improvement Program	$	1,111,524
HUD	HUD Funding	$	157,928
CIP FUND	Funded from CIP Reserves	$	2,444,092
BA 2023	FY2023 Budget Amendment from FY2022 Year Fund Balance-Transfer to CIP Fund	$	850,000
BA 2024 #2	FY2024 Budget Amendment from FY2023 Year Fund Balance-Transfer to CIP Fund	$	4,215,000
BA 2024 #3	FY2024 Budget Amendment from FY2023 Year Fund Balance-Transfer to CIP Fund	$	1,421,050
TOTAL FUNDING SOURCES		$	14,082,108

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

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY						
FIRE DEPARTMENT	*	BA 2025	Fire Truck Replacement Reserve		$ 350,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2025	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves		$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	BA 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
E911	*	BA 2025	Upgrade electrical system and replace four consoles in connection with regional radio project.		$ 170,000	Public Service and Government
PUBLIC WORKS						
STREETS	*	BA 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
STREETS		VDOT REIMB	Provide necessary repairs to North Madison St from West Frederick St to North Jefferson St.		$ 500,000	Transportation and Parking
STREETS	*	BA 2025	Replace approximately 100 LF of failing retaining wall and supported sidewalk along West Johnson St adjacent to 103 Church St.		$ 350,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	BA 2025	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000		$ 100,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	BA 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	*	BA 2025	Paved bike and pedestrian paths, landscaping, purchase of properties and easements		$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	BA 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	*	BA 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
WEST END REVITALIZATION	*	GF 2025	Reserve set aside by city council for future improvements in the West End area.		$ 287,261	Public Service and Government
UNIONTOWN IMPROVEMENTS	*	GF 2025	Reserve set aside by city council for future improvements in the Uniontown area.		$ 287,261	Public Service and Government
UNIONTOWN SURVEYS		CIP RESERVES	Survey entire neighborhood consisting of approximately 75 plots per the Uniontown Plan recommendation.		$ 100,000	Public Service and Government

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

RECREATION						
PARKS & REC PUBLIC USE FACILITIES	*	BA 2025	Reserve for the improvement of Parks & Rec public use facilities.	$	600,000	Public Service and Government
GHP PUMP HOUSE RENOVATION	*	TBD (only $131k left in reserve)	Additional funding neded to complete renovate bathroom and upgrade building to modern codes, including removing rear portion of the building which has significant structual deficiencies.	$	350,000	Public Service and Government
GHP POOL HOUSE IMPROVEMENTS	*	TBD	Refresh and update the clubhouse at GHP pool.	$	700,000	Public Service and Government
LIBRARY						
PUBLIC LIBRARY	*	GF 2025	Reserve for future improvements to the library.	$	287,261	Public Service and Government
INFORMATION TECHNOLOGY						
CORE NETWORK FIREWALL REPLACEMENT	*	BA 2025	Update Firewall	$	100,000	Public Service and Government
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	BA 2025	Annual Share of Blue Ridge Community College Capital Building Fund	$	41,050	Not Applicable
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	BA 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				**$**	**5,402,833**	

FUNDING SOURCES:

GF 2025	**General Fund Budget Transfer - FY2025 Budget**	**$**	**861,783**
CIP FUND	**Funded from CIP Reserves**	**$**	**231,000**
TBD	**Funding Source TBD-waiting on final estimates**	**$**	**919,000**
VDOT REIMB	**VDOT Reimbursement Funding**	**$**	**500,000**
BA 2025	**FY2025 Budget Amendment from FY2024 Year Fund Balance-Transfer to CIP Fund**	**$**	**2,891,050**
	TOTAL FUNDING SOURCES	**$**	**5,402,833**

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

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY					
FIRE DEPARTMENT	*	BA 2026	Fire Truck Replacement Reserve	$ 350,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2026	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	BA 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	*	BA 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	*	BA 2026	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 120,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	BA 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 SMARTSCALE	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	*	BA 2026	Funding for annual reserve for information technology.	$ 100,000	Transportation and Parking / Open Space / Environment
COMMUNITY DEVELOPMENT					
GREENWAYS PROJECT	*	BA 2026	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	BA 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	*	BA 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
WEST END REVITALIZATION	*	GF 2026	Reserve set aside by city council for future improvements in the West End area.	$ 287,261	Public Service and Government
UNIONTOWN IMPROVEMENTS	*	GF 2026	Reserve set aside by city council for future improvements in the Uniontown area.	$ 287,261	Public Service and Government

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

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
RECREATION						
PARKS & REC PUBLIC USE FACILITIES	*	BA 2026	Reserve for the improvement of Parks & Rec public use facilities.	$	600,000	Public Service and Government
LIBRARY						
PUBLIC LIBRARY	*	GF 2026	Reserve for future improvements to the library.	$	287,261	Public Service and Government
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	BA 2026	Annual Share of Blue Ridge Community College Capital Building Fund	$	41,050	NA
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	BA 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				**$**	**4,420,904**	

FUNDING SOURCES:

GF 2026	**General Fund Budget Transfer - FY2026 Budget**	**$**	**861,783**
VDOT GRANT	**VDOT Smart Scale Grant Project**	**$**	**1,098,071**
BA 2026	**Proposed FY2026 Budget Amendment from FY2025 Year Fund Balance-Transfer to CIP Fund**	**$**	**2,461,050**
	TOTAL FUNDING SOURCES	**$**	**4,420,904**

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

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY					
FIRE DEPARTMENT	*	BA 2027	Fire Truck Replacement Reserve	$ 350,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2027	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2027	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government
PUBLIC WORKS					
STREETS	*	BA 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.	$ -	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	BA 2027	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 120,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	BA 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 SMARTSCALE	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 SMARTSCALE	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	*	BA 2027	Funding for annual reserve for information technology.	$ 100,000	Transportation and Parking / Open Space / Environment
COMMUNITY DEVELOPMENT					
GREENWAYS PROJECT	*	BA 2027	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	BA 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	*	BA 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
WEST END REVITALIZATION	*	GF 2027	Reserve set aside by city council for future improvements in the West End area.	$ 287,261	Public Service and Government
UNIONTOWN IMPROVEMENTS	*	GF 2027	Reserve set aside by city council for future improvements in the Uniontown area.	$ 287,261	Public Service and Government
DESIGN PEDESTRIAN CORRIDOR IMPROVEMENTS ON CHURCHVILLE AVE	* *	CIP FUND	Design Churchville Ave Streetscape plan from Albemarle Ave to Thornrose Ave.	$ 83,347	Transportation and Parking / Open Space / Environment

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

LIBRARY					
PUBLIC LIBRARY *	GF 2027	Reserve for future improvements to the library.		$ 287,261	Public Service and Government
EDUCATION					
BLUE RIDGE COMMUNITY COLLEGE *	BA 2027	Annual Share of Blue Ridge Community College Capital Building Fund		$ 41,050	NA
EDUCATION-STAUNTON CITY SCHOOLS					
BUILDING MAINTENANCE REPAIRS *	BA 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				**$ 4,826,762**	

FUNDING SOURCES:

	GF 2027	**General Fund Budget Transfer - FY2027 Budget**		**$ 861,783**
	VDOT GRANT	**VDOT Participation - Six Year Plan**		**$ 2,535,582**
	CIP FUND	**Funded from CIP Reserves**		**$ 83,347**
	BA 2027	**Proposed FY2027 Budget Amendment from FY2026 Year Fund Balance-Transfer to CIP Fund**		**$ 1,346,050**
	TOTAL FUNDING SOURCES			**$ 4,826,762**

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

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY						
FIRE DEPARTMENT	*	BA 2028	Fire Truck Replacement Reserve		$ 350,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2028	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves		$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2028	Cardiac Monitor Replacement Reserves		$ 10,000	Public Service and Government
PUBLIC WORKS						
STREETS	*	BA 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		$ -	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	BA 2028	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000		$ 120,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	BA 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	*	BA 2028	Funding for annual reserve for information technology.		$ 100,000	Transportation and Parking / Open Space / Environment
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	BA 2028	Paved bike and pedestrian paths, landscaping, purchase of properties and easements		$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	BA 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	*	BA 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
WEST END REVITALIZATION	*	GF 2028	Reserve set aside by city council for future improvements in the West End area.		$ 287,261	Public Service and Government
UNIONTOWN IMPROVEMENTS	*	GF 2028	Reserve set aside by city council for future improvements in the Uniontown area.		$ 287,261	Public Service and Government
LIBRARY						
PUBLIC LIBRARY	*	GF 2028	Reserve for future improvements to the library.		$ 287,261	Public Service and Government
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	BA 2028	Annual Share of Blue Ridge Community College Capital Building Fund		$ 41,050	NA
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	BA 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					**$ 2,207,833**	

FUNDING SOURCES:

	GF 2028	General Fund Budget Transfer - FY2028 Budget		$ 861,783
	BA 2028	Proposed FY2028 Budget Amendment from FY2027 Year Fund Balance-Transfer to CIP Fund		$ 1,346,050
	TOTAL FUNDING SOURCES			$ 2,207,833

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY 2029

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY						
FIRE DEPARTMENT	*	BA 2029	Fire Truck Replacement Reserve		$ 350,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2029	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves		$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2029	Cardiac Monitor Replacement Reserves		$ 10,000	Public Service and Government
PUBLIC WORKS						
STREETS	*	BA 2029	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving		$ 150,000	Transportation and Parking
STREETS	*	BA 2029	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook		$ -	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	BA 2029	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000		$ 120,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	BA 2029	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	*	BA 2029	Funding for annual reserve for information technology.		$ 100,000	Transportation and Parking / Open Space / Environment
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	BA 2029	Paved bike and pedestrian paths, landscaping, purchase of properties and easements		$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	BA 2029	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	*	BA 2029	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
WEST END REVITALIZATION	*	GF 2029	Reserve set aside by city council for future improvements in the West End area.		$ 287,261	Public Service and Government
UNIONTOWN IMPROVEMENTS	*	GF 2029	Reserve set aside by city council for future improvements in the Uniontown area.		$ 287,261	Public Service and Government
PEDESTRIAN CORRIDOR IMPROVEMENTS ON CHURCHVILLE AVE	* *	CIP FUND/VDOT	Complete Churchville Ave Streetscape plan from Albemarle Ave to Thornrose Ave.		$ 2,068,758	Transportation and Parking / Open Space / Environment
LIBRARY						
PUBLIC LIBRARY	*	GF 2029	Reserve for future improvements to the library.		$ 287,261	Public Service and Government

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY 2029

EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	BA 2029	Annual Share of Blue Ridge Community College Capital Building Fund		$ 41,050	NA
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	BA 2029	Transfer to City Schools CIP Fund for Building Maintenance Repairs-Roofs, HVAC systems, Technology		$ 100,000	Public Service and Government
TOTAL FY2029 CIP PLAN					**$ 4,276,591**	

FUNDING SOURCES:

GF 2029	**General Fund Budget Transfer - FY2029 Budget**		**$ 861,783**
VDOT GRANT	**VDOT Revenue Sharing**		**$ 710,432**
CIP FUND	**Funded from CIP Reserves**		**$ 1,358,326**
BA 2029	**Proposed FY2029 Budget Amendment from FY2028 Year Fund Balance-Transfer to CIP Fund**		**$ 1,346,050**
	TOTAL FUNDING SOURCES		**$ 4,276,591**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)

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
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)
GENERAL FUND

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

PROJECT	PROJECT DESCRIPTION	PROJECT ESTIMATE
PUBLIC SAFETY FACILITIES	Estimated design and construction costs for a new one story police station and one story vehicle garage.	$ 23,431,427
PUBLIC SAFETY FACILITIES	Estimated design and construction costs for a new two story fire station to replace Fire Station #1.	$ 18,141,382
PUBLIC SAFETY FACILITIES	Estimated design and construction costs for a 3,192 sq ft addition to Fire Station #2, including additional apparatus bays.	$ 6,198,291
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		**$ 82,132,680**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

WATER FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
FY2024 REVIEW				
FLUORIDE TANK REPLACEMENT	FY2024	WF BUDGET	Replace and relocate existing fluoride tank and process piping at Water Treatment Plant.	$ 300,000
WATER LINES	FY2024	WF BUDGET	Annual replacement of old/undersized water lines throughout the City: Paige St/Pierce St/Wayne Ave/West Ave	$ 650,000
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	State Grant Award/Fund Balance	Installation and extension of 7,700 linear feet of 16" waterline and associated apparatus.	$ 3,900,000
STAUNTON CROSSING WATER STORAGE TANK	FY2024	State Grant Award/Fund Balance	1,000,000 gallon capacity composite style elevated water storage tank, site work, access road.	$ 6,890,000
			TOTAL WATER PROJECTS FY2024 REVIEW	**$ 11,990,000**

FY2025

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
WATER LINES	FY2025	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 400,000
WATER TANK INSPECTION AND REPAINTING	FY2025	WF BUDGET	Provide inspection and evaluation of existing Frankin Hills ground storage tank #2, repair as needed.	$ 126,000
			TOTAL WATER PROJECTS FY2025	**$ 526,000**

FY2026

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
CONSTRUCTION OF PHASE I RICHMOND AVE WATERLINE REPLACEMENT	FY2026	WATER FUND BALANCE	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
WATER TANK INSPECTION AND REPAINTING	FY2026	WF BUDGET	Inspection and evaluation of existing Franklin Hill #1 and repair and repaint, including coating oberservation and inspection by third party.	$ 290,000
WATER LINES	FY2026	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 450,000
			TOTAL WATER PROJECTS FY2026	**$ 3,240,000**

FY2027

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
WATER LINES	FY2027	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 450,000
DESIGN OF UNIONTOWN WATER EXTENSION	FY2027	WF BUDGET	Design of extending water utility service to parcels within the Uniontown area.	$ 375,000
WATER TANK INSPECTION AND REPAINTING	FY2027	WATER FUND BALANCE	Inspection and evaluation of existing Shutterlee Mill storage tank and repair and repaint, including coating oberservation and inspection by third party.	$ 1,031,000
			TOTAL WATER PROJECTS FY2027	**$ 1,856,000**

FY2028

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
WATER LINES	FY2028	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 450,000
DESIGN OF PHASE II RICHMOND AVE WATERLINE REPLACEMENT	FY2028	UNFUNDED	Design of replacement of approximately 6,400 LF of existing aged 10" and 6" water line along Richmond Avenue.	$ 600,000
DESIGN OF NORTH RIVER TUNNEL & UPPER PIPELINE REPAIR/REPLACE	FY2028	UNFUNDED	Design phase only for the repair of the North River pipeline and replacement of 7,000 linear feet of 16" pipe.	$ 550,000
			TOTAL WATER PROJECTS FY2028	**$ 1,600,000**

FY2029

WATER LINES	FY2029	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 450,000
DESIGN OF NORTH RIVER CENTRAL PIPELINE REPLACEMENT	FY2029	BOND FUNDS	Design phase only for the replacement of 42,750 LF of the existing 16" pipe on the North River Water Pipeline.	$ 1,300,000
DESIGN OF NORTH RIVER LOWER & GARDNER SPRING RAW WATER PIPELINE	FY2029	BOND FUNDS	Design phase only for the replacement of 16,340 LF of the existing side-by-side 16" North River and Gardner Spring Water Lines	$ 300,000
CONSTRUCTION OF PHASE II RICHMOND AVE WATERLINE REPLACEMENT	FY2029	BOND FUNDS	Construction of replacement of approximately 6,400 LF of existing aged 10" and 6" water line along Richmond Avenue.	$ 10,000,000
			TOTAL WATER PROJECTS FY2029	**$ 12,050,000**
TOTAL WATER FUND CIP			**FY2025-FY2029 CIP**	**$ 19,272,000**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
SEWER FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description		Project Estimate
FY2024 REVIEW					
COLE AVE SANITARY SEWER REPLACEMENT	FY2024	SF BUDGET	Construction of replacement sewer line, in conjunction with the Cole Avenue Stream Restoration Project.		$ 350,000
WAYNE AVE SEWER LINE REPLACEMENT	FY2024	SF BUDGET	Replace approximately 250 LF of aged and failing sewer line in Wayne Ave, between Pierce and Paige St, in conjuction with FY Water Line Replacement project in the vicinity.		$ 180,000
DESIGN OLD STAUNTON STEAM LAUNDRY SANITARY SEWER LINE RELOCATION	FY2024	SF BUDGET	Design relocation of approximately 400 LF of existing 8" public sewer main that currently goes under a private building.		$ 50,000
STAUNTON CROSSING ONSITE SEWER LINE	FY2024	State Grant Award/Fund Balance	Construction of approximately 3,600 LF of gravity sewer line and 4,100 LF of force main.		$ 2,360,000
STAUNTON CROSSING ONSITE WASTEWATER PUMP STATION	FY2024	State Grant Award/Fund Balance	Wastewater pump station, including site, controls, and access road.		$ 1,640,000
STAUNTON CROSSING OFFSITE WASTEWATER COLLECTION SYSTEM	FY2024	State Grant Award/Fund Balance	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 REVIEW		**$ 6,250,000**
FY2025					
LEWIS CREEK SANITARY SEWER DOWNTOWN - PER	FY2025	FUND BALANCE	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
DESIGN OF COMMERCE ROAD SEWER LINE - PHASE II	FY2025	FUND BALANCE	Design of upgrade of approximately 1,500 LF of gravity sanitary sewer line, from end of Kalorama Street to upstream of Greenville Avenues intersection.		$ 200,000
NEW HOPE RD - NATIONAL AVE SEWER I&I MITIGATION & PUMP STATION	FY2025	FUND BALANCE	Evaluate existing New Hope-National wastewater pump station to determine capacity and any necessary improvement; conduct study of sewage collection area to determine sources of stormwater I&I; implement recommended I&I mitigation methods and any pump station improvements.		$ 650,000
SEWER LINES RESERVES	FY2025	FUND BALANCE	Annual replacement of old sewer lines throughout the City		$ 250,000
			TOTAL SEWER PROJECTS FY2025		**$ 1,250,000**
FY2026					
CONSTRUCTION OF COMMERCE ROAD SEWER LINE - PHASE II	FY2026	FUND BALANCE	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
SEWER LINES RESERVES	FY2026	SF BUDGET	Annual replacement of old sewer lines throughout the City		$ 150,000
			TOTAL SEWER PROJECTS FY2026		**$ 1,100,000**

FY2027

LEWIS CREEK SANITARY SEWER DOWNTOWN - PHASE III & IV DESIGN	FY2027	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
DESIGN OF UNIONTOWN SEWER EXTENSION	FY2027	UNFUNDED	Design of extending wastewater utility service to parcels within the Uniontown area.	$	375,000
SEWER LINES RESERVES	FY2027	SF BUDGET	Annual replacement of old sewer lines throughout the City	$	150,000
			TOTAL SEWER PROJECTS FY2027	**$**	**825,000**

FY2028

LEWIS CREEK SANITARY SEWER DOWNTOWN - PHASE III CONSTRUCTION	FY2028	UNFUNDED	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
LEWIS CREEK SANITARY SEWER DOWNTOWN - PHASE IV CONSTRUCTION	FY2028	UNFUNDED	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
SEWER LINES RESERVES	FY2028	SF BUDGET	Annual replacement of old sewer lines throughout the City	$	150,000
			TOTAL SEWER PROJECTS FY2028	**$**	**2,850,000**

FY2029

SEWER LINES RESERVES	FY2029	SF BUDGET	Annual replacement of old sewer lines throughout the City	$	150,000
			TOTAL SEWER PROJECTS FY2029	**$**	**150,000**

TOTAL SEWER FUND CIP			**FY2025-FY2029 CIP**	**$**	**6,175,000**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

PARKING FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
FY2024 REVIEW				
JOHNSON STREET PARKING GARAGE	FY2024	UNFUNDED	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ -
			FY2024 TOTAL PARKING FUND PROJECTS REVIEW	**$ -**
FY2025				
JOHNSON STREET PARKING GARAGE	FY2025	UNFUNDED	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 150,000
			FY2025 TOTAL PARKING FUND PROJECTS	**$ 150,000**
FY2026				
WHARF PARKING LOT	FY2026	UNFUNDED	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
NEW STREET PARKING GARAGE	FY2026	UNFUNDED	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
			FY2026 TOTAL PARKING FUND PROJECTS	**$ 600,000**
FY2027				
WHARF PARKING LOT	FY2027	UNFUNDED	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
JOHNSON STREET PARKING GARAGE	FY2027	UNFUNDED	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
			FY2027 TOTAL PARKING FUND PROJECTS	**$ 600,000**
FY2028				
WHARF PARKING LOT	FY2028	UNFUNDED	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
JOHNSON STREET PARKING GARAGE	FY2028	UNFUNDED	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
			FY2028 TOTAL PARKING FUND PROJECTS	**$ 600,000**
FY2029				
WHARF PARKING LOT	FY2029	UNFUNDED	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
JOHNSON STREET PARKING GARAGE	FY2029	UNFUNDED	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$ 300,000
			FY2029 TOTAL PARKING FUND PROJECTS	**$ 600,000**
TOTAL PARKING FUND CIP			**FY2025-FY2029 CIP**	**$ 2,550,000**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

STORM WATER FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description		Project Estimate
FY2024 REVIEW					
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 $246,600	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.		$ 974,000
TMDL PERMIT MANDATE IMPROVEMENT PROJECT- PEYTON CREEK (GYPSY HILL) STREAM RESTORATION	FY2024	DEQ SLAF $853,274/ARPA $853,274	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.		$ 1,706,548
			TOTAL STORM WATER PROJECTS FY2024 REVIEW		**$ 2,680,548**

FY2025

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description		Project Estimate
FLOOD RESILIENCY PLAN	FY2025	SWF BUDGET	Consultant assistance with flood resiliency plan.		$ 350,000
			TOTAL STORM WATER PROJECTS FY2025		**$ 350,000**

FY2026

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description		Project Estimate
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -VILLAGES - ASYLUM CREEK STREAM RESTORATION TO INCUDE FLOOD BENCH DETENTION	FY2026	SWF BUDGET	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.		$ 850,000
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -STAUNTON HIGH SCHOOL STREAM RESTORATION	FY2026	FUND BALANCE	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.		$ 1,350,000
			TOTAL STORM WATER PROJECTS FY2026		**$ 2,200,000**

FY2027

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description		Project Estimate
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -GREENHILLS INDUSTRIAL PARK-3 DETENTION BASINS RETRO-FIT TO BIO-RETENTION BASINS	FY2027	BONDS	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 coverting two existing dry detention basins into Bio-retention basins with sediment forebays for quality treatment.		$ 2,500,000
			TOTAL STORM WATER PROJECTS FY2027		**$ 2,500,000**

TOTAL STORM WATER FUND PROJECTS			**FY2025-FY2029 CIP**		**$ 5,050,000**

STAUNTON CITY SCHOOLS
CAPITAL IMPROVEMENT PLAN (CIP)
FY2025 - FY2029
SCHOOL CIP FUND 966

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

FY2025		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
Reserves				
SCHOOL TRANSPORTATION RESERVE	FY2025	FY2025 BUDGET	Annual contribution to school transportation reserve	$ 50,000
SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2025	FY2025 BA	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
VEHICLE RESERVE	FY2025	FY2025 BA	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2025	FY2025 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
TECHNOLOGY RESERVE	FY2025	FY2025 BA	Annual funding to replace technology infrastructure / network equipment	$ 100,000
PARKING LOTS /ROADWAYS	FY2025	FY2025 BA	Reserve to pave school parking lots and roadways.	$ 100,000
Specified Projects				
ACTIVITY BUSES	FY2025	FY2024 BA	Purchase two new activity buses.	$ 180,000
BUS REPLACEMENT	FY2025	RESERVES	Purchase one replacement bus.	$ 125,000
GENERATOR FOR SHELBURNE	FY2025	FY2024 BA	Add generator at Shelburne Middle School.	$ 125,000
MCSWAIN REPAVING	FY2025	RESERVES	Repaving of McSwain Elementary School parking lot out of reserve funds.	$ 150,000
DIXON BOILER	FY2025	RESERVES	Replace Dixon Boiler	$ 400,000
SHELBURNE RENOVATION	FY2025	RESERVES	Shelburne renovation of basement and CTE area and construction of Community Collaborative Learning Space at Shelburne.	$ 15,000,000
			TOTAL FY2025	**$ 16,405,000**

FY2026		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
Reserves				
SCHOOL TRANSPORTATION RESERVE	FY2026	FY2026 BUDGET	Annual contribution to school transportation reserve	$ 50,000
SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2026	FY2026 BA	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
VEHICLE RESERVE	FY2026	FY2026 BA	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2026	FY2026 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
TECHNOLOGY RESERVE	FY2026	FY2026 BA	Annual funding to replace technology infrastructure / network equipment	$ 100,000
PARKING LOTS /ROADWAYS	FY2026	FY2026 BA	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
Specified Projects				
ROOF RECOATING-BESSIE WELLER	FY2026	RESERVES	Roof recoating required at Bessie Weller Elementary to comply with roofing schedule to keep roofs under warranty.	$ 147,580
BUS REPLACEMENT	FY2026	RESERVES	Purchase one replacement bus.	$ 127,000
ADD HVAC/CHILLER AT SHELBURNE OLD GYM	FY2026	FY2026 BA	Add new HVAC/Chiller at the old gym at Shelburne Middle School	$ 150,000
ADD GENERATOR AT DIXON	FY2026	FY2026 BA	Add generator at Dixon School.	$ 125,000
WARE REPAVING	FY2026	RESERVES	Repaving of Ware Elementary School parking lot out of reserve funds.	$ 150,000
			TOTAL FY2026	**$ 1,124,580**

FY2027		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
Reserves				
SCHOOL TRANSPORTATION RESERVE	FY2027	FY2027 BUDGET	Annual contribution to school transportation reserve	$ 50,000
SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2027	FY2027 BA	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
VEHICLE RESERVE	FY2027	FY2027 BA	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2027	FY2027 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
TECHNOLOGY RESERVE	FY2027	FY2027 BA	Annual funding to replace technology infrastructure / network equipment	$ 100,000
PARKING LOTS /ROADWAYS	FY2027	FY2027 BA	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
Specified Projects				
CROMEBOOK REPLACEMENT	FY2027	RESERVES	Replace student Chromebooks across the division.	$ 800,000
BESSIE WELLER REPAVING	FY2027	RESERVES	Repaving of Bessie Weller Elementary School parking lot out of reserve funds.	$ 150,000
ROOF RECOATING-SHELBURNE MIDDLE	FY2027	RESERVES	Roof recoating required at Shelburne Middle School to comply with roofing schedule to keep roofs under warranty.	$ 152,250
			TOTAL FY2027	**$ 1,527,250**

FY2028		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
Reserves				
SCHOOL TRANSPORTATION RESERVE	FY2028	FY2028 BUDGET	Annual contribution to school transportation reserve	$ 50,000
SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2028	FY2028 BA	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
VEHICLE RESERVE	FY2028	FY2028 BA	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2028	FY2028 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
TECHNOLOGY RESERVE	FY2028	FY2028 BA	Annual funding to replace technology infrastructure / network equipment	$ 100,000
PARKING LOTS /ROADWAYS	FY2028	FY2028 BA	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
Specified Projects				
DIXON REPAVING	FY2028	RESERVES	Repaving of Dixon School parking lot out of reserve funds.	$ 120,000
ROOF RECOATING-DIXON SCHOOL	FY2028	RESERVES	Roof recoating required at Dixon School to comply with roofing schedule to keep roofs under warranty.	$ 140,400
OPERATIONS FACTILITY-REAL PROPERTY ACQUISITION AND DESIGN	FY2028	TBD	Acquisition of real property to be used by SCS for the development of an Operations Facility and the associated design costs.	$ 2,500,000
			TOTAL FY2028	**$ 3,185,400**

FY2029		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
Reserves				
SCHOOL TRANSPORTATION RESERVE	FY2029	FY2029 BUDGET	Annual contribution to school transportation reserve	$ 50,000
SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2029	FY2029 BA	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
VEHICLE RESERVE	FY2029	FY2029 BA	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2029	FY2029 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
TECHNOLOGY RESERVE	FY2029	FY2029 BA	Annual funding to replace technology infrastructure / network equipment	$ 100,000
PARKING LOTS /ROADWAYS	FY2029	FY2029 BA	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
Specified Projects				
OPERATIONS FACTILITY-CONSTRUCTION	FY2029	UNFUNDED	Construction of operations facility to be used by SCS.	$ 30,000,000
			TOTAL FY2029	**$ 30,425,000**

STAUNTON CITY SCHOOLS

CAPITAL IMPROVEMENT PLAN (CIP)

FY2025 - FY2029

SCHOOL CIP FUND 966

FY2025-FY2029 CIP PLAN	
FY2025	$ 16,405,000
FY2026	$ 1,124,580
FY2027	$ 1,527,250
FY2028	$ 3,185,400
FY2029	$ 30,425,000
TOTAL FY2025 - FY2029	**$ 52,667,230**

		SOURCE OF FUNDS- FY2025 CIP PROJECTS	
FY2025	**FY2025 BUDGET**	Transfer from Education Fund	$ 150,000
FY2025	**FY2025 BA**	FY2025 Budget Amendment from FY2024 carry over	$ 275,000
FY2025	**FY2024 BA**	FY2024 Budget Amendment	$ 305,000
FY2025	**CIP RESERVES**	Funded through existing CIP Reserves	$ 10,675,000
FY2025	**GRANT FUNDING**	Applied for grant funds, awaiting for decision from State of VA.	$ 5,000,000
		TOTAL FY2025	**$ 16,405,000**
		SOURCE OF FUNDS- FY2026 CIP PROJECTS	
FY2026	**FY2026 BUDGET**	Transfer from Education Fund	$ 150,000
FY2026	**FY2026 BA**	FY2026 Budget Amendment from FY2025 carry over	$ 550,000
FY2026	**CIP RESERVES**	Funded through existing CIP Reserves	$ 424,580
		TOTAL FY2026	**$ 1,124,580**
		SOURCE OF FUNDS- FY2027 CIP PROJECTS	
FY2027	**FY2027 BUDGET**	Transfer from Education Fund	$ 150,000
FY2027	**FY2027 BA**	FY2027 Budget Amendment from FY2026 carry over	$ 275,000
FY2027	**CIP RESERVES**	Funded through existing CIP Reserves	$ 1,102,250
		TOTAL FY2027	**$ 1,527,250**
		SOURCE OF FUNDS- FY2028 CIP PROJECTS	
FY2028	**FY2028 BUDGET**	Transfer from Education Fund	$ 150,000
FY2028	**FY2028 BA**	FY2028 Budget Amendment from FY2027 carry over	$ 275,000
FY2028	**CIP RESERVES**	Funded through existing CIP Reserves	$ 260,400
FY2028	**UNFUNDED**	Funding source has not been identified.	$ 2,500,000
		TOTAL FY2028	**$ 3,185,400**
		SOURCE OF FUNDS- FY2029 CIP PROJECTS	
FY2029	**FY2029 BUDGET**	Transfer from Education Fund	$ 150,000
FY2029	**FY2029 BA**	FY2029 Budget Amendment from FY2028 carry over	$ 275,000
FY2029	**UNFUNDED**	Funding source has not been identified.	$ 30,000,000
		TOTAL FY2029	**$ 30,425,000**

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STAUNTON CITY SCHOOLS

FY 2025 ADOPTED BUDGET

July 1, 2024 - June 30, 2025

April 25, 2024

STAUNTON CITY SCHOOLS
FY 2025 BUDGET

STAUNTON CITY SCHOOL BOARD

Robert Boyle, Chair

Fontella Brown-Bundy

Stephanie Mason

Natasha McCurdy

Ronald Ramsey

Kristin Siegel

SUPERINTENDENT

Dr. Garett Smith

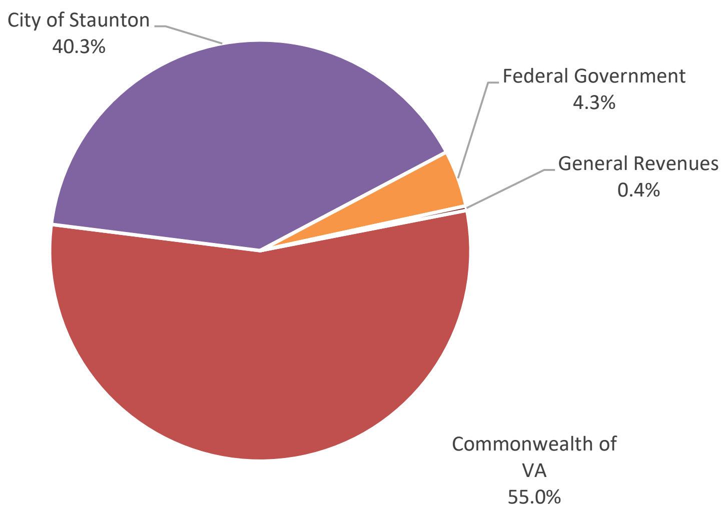
STAUNTON CITY SCHOOLS
FY2023 - FY2025 OPERATING BUDGETS

REVENUE BUDGETS	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET	$ CHANGE	% CHANGE
EDUCATION FUND	$ 38,837,320	$ 40,360,196	$ 42,871,555	$ 2,511,359	6.2%
STATE OPERATED PROGRAMS FUND	2,518,843	2,598,076	2,742,159	144,083	5.5%
CAFETERIA FUND	2,162,582	2,180,173	2,241,973	61,800	2.8%
SCHOOL CAPITAL IMPROVEMENTS FUND 966	100,000	425,000	150,000	(275,000)	-64.7%
SCHOOL TEXTBOOK FUND	338,389	1,020,000	403,552	(616,448)	-60.4%
				$ -	
TOTAL REVENUES	**$ 43,957,134**	**$ 46,583,445**	**$ 48,409,239**	**$ 1,825,794**	**3.9%**

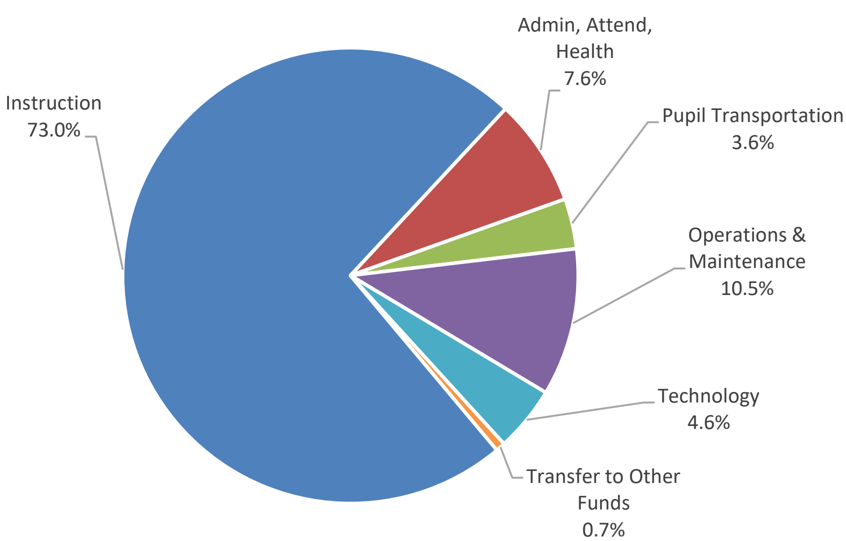
EXPENDITURE BUDGETS	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET	$ CHANGE	% CHANGE
EDUCATION FUND	$ 43,287,995	$ 40,360,196	$ 42,871,555	$ 2,511,359	6.2%
STATE OPERATED PROGRAMS FUND	2,840,503	2,598,076	2,742,159	144,083	5.5%
CAFETERIA FUND	1,930,807	2,180,173	2,241,973	61,800	2.8%
SCHOOL CAPITAL IMPROVEMENTS FUND 966	100,000	425,000	150,000	(275,000)	-64.7%
SCHOOL TEXTBOOK FUND	283,147	1,020,000	403,552	(616,448)	-60.4%
TOTAL EXPENDITURE BUDGETS	**$ 48,442,452**	**$ 46,583,445**	**$ 48,409,239**	**$ 1,825,794**	**3.9%**

STAUNTON CITY SCHOOLS
FY 2025 ADOPTED BUDGET
EDUCATION FUND

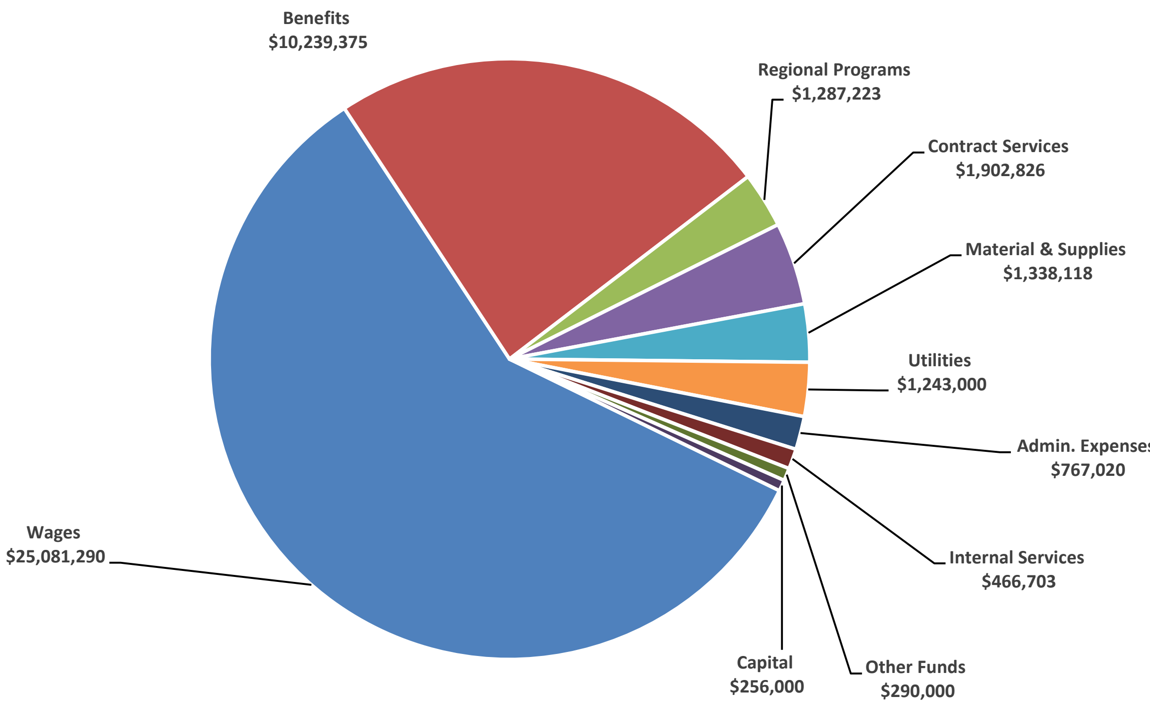
REVENUE CATEGORY	FY2024 BUDGET	FY2025 BUDGET	$ CHANGE	% CHANGE
Commonwealth of VA	$ 21,637,526	$ 23,600,551	$ 1,963,025	9.1%
City of Staunton	15,970,171	17,256,610	$ 1,286,439	8.1%
Federal Government	2,019,006	1,862,054	$ (156,952)	-7.8%
General Revenues	733,493	152,340	$ (581,153)	-79.2%
TOTALS	**$ 40,360,196**	**$ 42,871,555**	**$ 2,511,359**	**6.2%**



EXPENDITURE CATEGORY	FY2024 BUDGET	FY2025 BUDGET	$ CHANGE	% CHANGE
Instruction	$ 29,625,343	$ 31,310,115	$ 1,684,772	5.7%
Admin, Attend, Health	3,048,306	3,265,097	216,791	7.1%
Pupil Transportation	1,560,556	1,529,931	(30,625)	-2.0%
Operations & Maintenance	3,906,742	4,496,154	589,412	15.1%
Technology	1,934,022	1,980,258	46,236	2.4%
Transfer to Other Funds	285,227	290,000	4,773	1.7%
TOTALS	**$ 40,360,196**	**$ 42,871,555**	**$ 2,511,359**	**6.2%**

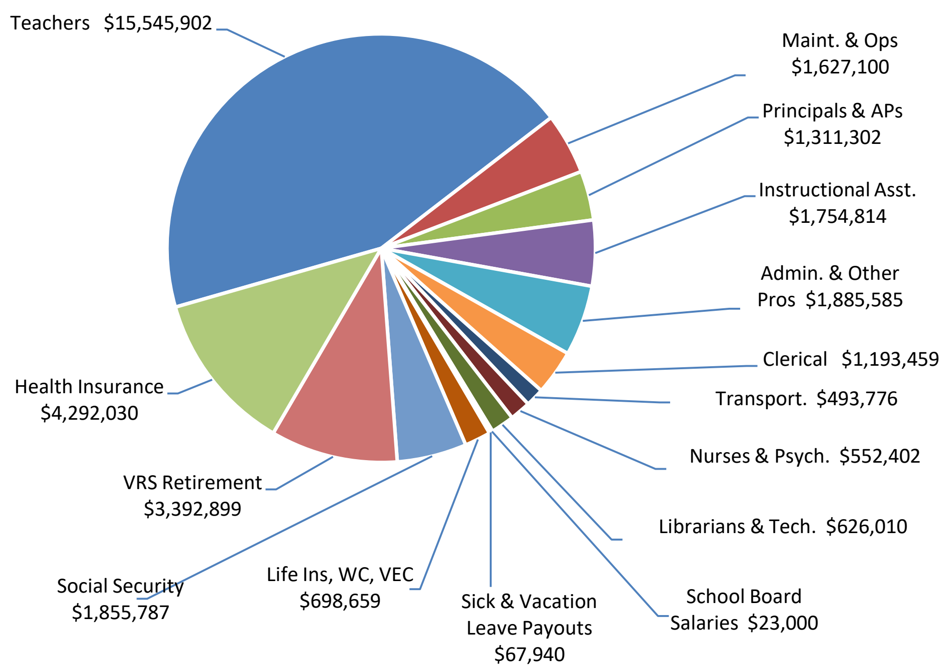


FY 2025 EDUCATION FUND: Expenditures - $42,871,555



EXPENDITURE TYPE	FY 2025	PCT
Wages	$ 25,081,290	58.7%
Benefits	$ 10,239,375	22.8%
Regional Programs	$ 1,287,223	5.2%
Contract Services	$ 1,902,826	3.4%
Material & Supplies	$ 1,338,118	3.4%
Utilities	$ 1,243,000	2.7%
Admin. Expenses	$ 767,020	1.6%
Internal Services	$ 466,703	1.3%
Other Funds	$ 290,000	0.6%
Capital	$ 256,000	0.3%
Total	**$ 42,871,555**	**100.0%**

FY 2025 EDUCATION FUND: Wages & Benefits - $35,320,665



CATEGORY	FY2025	PCT
Teachers	$ 15,545,902	44.0%
Maint. & Ops	$ 1,627,100	4.6%
Principals & APs	$ 1,311,302	3.7%
Instructional Asst.	$ 1,754,814	5.0%
Admin. & Other Pros	$ 1,885,585	5.3%
Clerical	$ 1,193,459	3.4%
Transport.	$ 493,776	1.4%
Nurses & Psych.	$ 552,402	1.6%
Librarians & Tech.	$ 626,010	1.8%
School Board Salaries	$ 23,000	0.1%
Sick & Vacation Leave Payouts	$ 67,940	0.2%
Life Ins, WC, VEC	$ 698,659	2.0%
Social Security	$ 1,855,787	5.3%
VRS Retirement	$ 3,392,899	9.6%
Health Insurance	$ 4,292,030	12.2%
Total	**$ 35,320,665**	**100.0%**

REGIONAL PROGRAMS - FY2025 BUDGET

	FY2023 Actual	FY2024 Budget	FY2025 Budget	Variance
SVRP - Special Education	**$ 179,387**	**$ 314,569**	**$ 575,236**	**$ 260,667**
VCTC - Valley Career & Technical Center	**543,287**	**508,815**	**487,109**	**(21,706)**
Shenandoah Valley Governor's School	**207,184**	**224,227**	**224,878**	**651**
Total Regional Programs	**$ 929,858**	**$ 1,047,611**	**$ 1,287,223**	**$ 239,612**

STAUNTON CITY SCHOOLS

COMPOSITE INDEX HISTORY

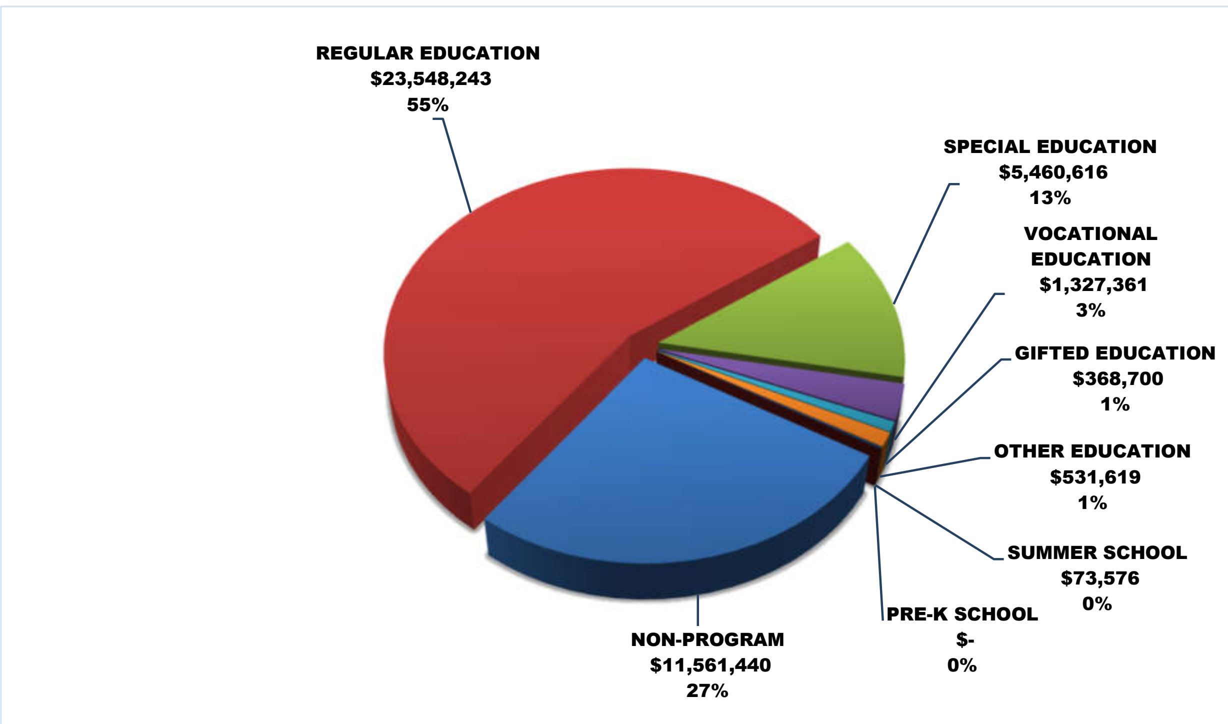
BIENNIUM	COMPOSITE INDEX
2024-2026	**0.3767**
2022-2024	0.3967
2020-2022	0.3877
2018-2020	0.3867
2016-2018	0.3827
2014-2016	0.3923
2012-2014	0.3987
2010-2012	0.4024
2008-2010	0.3849
2006-2008	0.3925
2004-2006	0.3983
2002-2004	0.3959

AVERAGE DAILY MEMBERSHIP ENROLLMENT (ADM)

FISCAL YEAR	FINAL ADM	VARIANCE	% CHANGE
2025 Budget	***2,520.00***	(25.00)	-0.98%
2024	2,545.00	33.43	1.33%
2023	2,511.57	(63.34)	-2.46%
2022	2,574.91	139.59	5.73%
2021	2,435.32	(159.23)	-6.14%
2020	2,594.55	20.29	0.79%
2019	2,574.26	10.97	0.43%
2018	2,563.29	29.67	1.17%
2017	2,533.62	(1.84)	-0.07%
2016	2,535.46	(47.19)	-1.83%
2015	2,582.65	47.79	1.89%

FY 2025 EDUCATION FUND
PROGRAM COSTS

PROGRAM	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET	% of TOTAL	% INCREASE
NON-PROGRAM	$ 14,352,789	$ 10,734,853	$ 11,561,440	27.0%	7.7%
REGULAR EDUCATION	$ 21,352,852	$ 22,516,610	$ 23,548,243	54.9%	4.6%
SPECIAL EDUCATION	$ 4,999,144	$ 4,672,793	$ 5,460,616	12.7%	16.9%
VOCATIONAL EDUCATION	$ 1,441,569	$ 1,396,867	$ 1,327,361	3.1%	-5.0%
GIFTED EDUCATION	$ 414,020	$ 452,429	$ 368,700	0.9%	-18.5%
OTHER EDUCATION	$ 519,447	$ 525,662	$ 531,619	1.2%	1.1%
SUMMER SCHOOL	$ 191,906	$ 50,854	$ 73,576	0.2%	44.7%
PRE-K SCHOOL	$ 16,269	$ 10,128	$ -	0.0%	-100.0%
TOTALS	**$ 43,287,996**	**$ 40,360,196**	**$ 42,871,555**	**100.0%**	**6.2%**



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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 1^{st} to June 30^{th}.

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.