

Ashton N. Harrison
County Administrator



Bath County Courthouse
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Enclosed is the annual budget for fiscal year 2019. The fiscal year begins July 1, 2018 and ends June 30, 2019. This budget is also available on the Bath County website: www.bathcountyva.org. Also available on the website is the Financial Report for the fiscal year ending June 30, 2017. The budget outlines Bath County's fiscal plan for the upcoming year. The financial report details how Bath County remains accountable to state budget laws and the standards set forth by the Governmental Accounting Standards Board (GASB). By law, the financial report is conducted by independent auditors. The financial report also provides statistical information for the past ten fiscal years that readers may find useful.

This budget is comprised of six major funds, each serving core functions of the county government and the Bath County Schools:

- General Fund
- Virginia Public Assistance (VPA) Fund
- Comprehensive Services Act (CSA) Fund
- Lodgers Tax Fund (This fund is further subdivided into two funds).
- Bath County Schools Fund
- Cafeteria Fund

For each fund, this budget provides detailed line-items in parallel columns showing the following information:

- 1) FY 2017 Actual Budget. (The prior year.)
- 2) FY 2018 Budget. (The current year.)
- 3) FY 2019 Adopted Budget. (The upcoming year.)
- 4) Increases or decreases in anticipated revenues and estimated expenditures for FY 2019 compared to the current fiscal year.

Debt

Bath County has one outstanding revenue bond obligation: \$9,545,000 2012 Series Public Facilities Revenue Bond issued August 1, 2012 due in annual installments of \$770,000 to \$1,065,000 through June 15, 2022, plus biannual interest payments at 2.25%.

The principal balance of the revenue bond was \$6,045,000 as of June 30, 2016.

More information on the revenue bond and other long-term liabilities of Bath County, including the Public Service Authority, can be found in the notes to the Financial Report mentioned above.

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Taxes

The property tax rate is \$0.50 per \$100 in assessed valuation. The personal property tax rate is \$0.35 per \$100 in assessed valuation.

The sales tax rate is 1%.

The meals tax rate is 4%.

The lodging tax rate is 4%. The General Fund receives 2% of the taxes and the Lodgers Tax Fund receives 2%.

There is an additional lodging tax of 5% on specific historic lodging establishments. At this time, only Omni Homestead is subject to this tax.

Personnel

Department	Full-time Personnel	Part-time Personnel
Administration	3	-
Animal Control & Shelter	2	1
Building, Planning & Zoning	3	-
Circuit Court Clerk	3	-
Commissioner of Revenue	3	-
Commonwealth Attorney	2	-
Dispatch	7	-
Grounds & Buildings	2	-
Parks & Rec	3	1
Registrar	1	2
Sheriff	12	-
Tourism	1	-
Treasurer	3	-
Total	45	4

Capital Improvements

The FY 2019 Budget has \$275k in funding for the High School parking lot, \$200k for a new rescue/utility truck for Mountain Grove Volunteer Fire Department, and \$82,854 for new election equipment.