



Enclosed is the annual budget for fiscal year 2021. The fiscal year begins July 1, 2020 and ends June 30, 2021. This budget is also available on the Bath County website: [www.bathcountyva.org](http://www.bathcountyva.org). Also available on the website is the Financial Report for the fiscal year ending June 30, 2019. 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 eight 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 15
- Lodgers Tax Fund 16
- 5% Historic TOT Fund
- Bath County Schools Fund
- Cafeteria Fund

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

- 1) FY 2019 Actual Budget. (The prior year.)
- 2) FY 2020 Budget. (The current year.)
- 3) FY 2021 Adopted Budget. (The upcoming year.)
- 4) Increases or decreases in anticipated revenues and estimated expenditures for FY 2021 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 \$3,125,000 as of June 30, 2019.

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County Administrator



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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.

### Taxes

The property tax rate is \$0.55 per \$100 in assessed valuation. The personal property tax rate is \$0.45 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

<b>Department</b>	<b>Full-time Personnel</b>	<b>Part-time Personnel</b>
Administration	3	-
Animal Shelter	2	-
Building, Planning & Zoning	3	-
Circuit Court Clerk	3	1
Commissioner of Revenue	3	1
Commonwealth Attorney	2	-
Dispatch	7	-
Grounds & Buildings	2	-
Parks & Rec	4	-
Registrar	2	1
Sheriff	15	-
Tourism	1	-
Treasurer	3	1
<b>Total</b>	<b>50</b>	<b>4</b>