

**Caroline County  
Board of Supervisors Agenda  
Executive Summary**

---

**Meeting Date:**        **June 9, 2020**

**Title:**                **New Business – Adoption of Fiscal Year 2020/2021 Budget**

---

*(Check Mark)*

<input type="checkbox"/> Consent	<input type="checkbox"/> Closed Meeting
<input checked="" type="checkbox"/> Action	<input type="checkbox"/> Public Hearing
<input type="checkbox"/> No Action (Information Only)	<input type="checkbox"/> Ordinance
<input type="checkbox"/> Resolution	<input type="checkbox"/> PowerPoint Presentation

**Summary:** Adoption of the Fiscal Year 2020/2021 budget is scheduled for the June 9 Board of Supervisors meeting. Attached is an appropriation resolution based on the updated version of the County Administrator’s Proposed Budget provided for the May 26 public hearing. Staff will be prepared to make changes to the FY 2020/2021 budget and appropriation resolution at the June 9 meeting based on direction from the Board.

With the exception of the Voice over IP replacement telephone system (\$175,000), all projects in the FY 2020/2021 Capital Improvements Fund would be paid for with borrowed funds. Because debt service payments would not begin until FY 2021/2022, removal of these projects will have little impact on the FY 2020/2021 budget.

The source of funds for the \$878,540 in the School Capital Improvements Fund is as follows:

- \$210,000 transfer from the Caroline Detention Center Fund
- \$150,000 lease financing
- \$518,540 from the General Fund included in the school transfer

Adoption of the FY 2020/2021 budget and appropriation resolution is required prior to the end of the current fiscal year on June 30. Therefore, the Board must either adopt both the budget and appropriations resolution on June 9 or adopt both at a special meeting between June 9 and June 30.

Caroline County Public Schools related appropriations must be adopted on June 9 so that the School Board can then approve an amended budget based on the final County appropriation. The Board of Supervisors will then need to call a special meeting to approve the revised school budget after the School Board has approved it.

**Requested Action from Board of Supervisors:** Adoption of FY 2020/2021 budget and appropriation resolution with or without changes.

# Caroline County, Virginia

## Board of Supervisors

Jeffrey S. Black  
Western Caroline District

Clayton T. Forehand  
Madison District

Nancy L. Long  
Port Royal District

Jeffery M. Sili  
Bowling Green District

Floyd W. Thomas  
Mattaponi District

Reginald L. Underwood  
Reedy Church District

Charles M. Culley, Jr.  
County Administrator



Caroline County, VA



R12/20

### A RESOLUTION ADOPTING AND APPROPRIATING FUNDS FOR THE FISCAL YEAR 2020/2021 BUDGET

Be it resolved by the Board of Supervisors of the County of Caroline that the following appropriations are hereby made for the fiscal year from July 1, 2020 through June 30, 2021.

#### GENERAL FUND

The General Fund Budget is hereby adopted and funds are hereby appropriated by department as follows:

#### Revenues

Local	\$45,769,325
State	\$5,352,943
Federal	\$98,523
Non-Revenue Receipts	\$4,278,310

**Projected Total Revenues** **\$55,500,500**

#### Expenditures

Board of Supervisors	\$234,033
County Administrator	\$611,111
Legal Services	\$229,000
Professional Services	\$190,000
Legislative Audit	\$105,000
Public Communications Office	\$8,200
Summer Employment Program	\$13,533
Commissioner of Revenue	\$888,498
Treasurer	\$719,870
Finance Department	\$430,529
Information Technology	\$461,035
Electoral Board	\$83,328
Registrar	\$177,907
Circuit Court	\$105,801
General District Court	\$29,170

*"Committed To Service, Dedicated To The People"*

212 North Main Street, P. O. Box 447, Bowling Green, Virginia 22427

(804)633-5380 – Telephone (804)633-4970 – Fax

[www.co.caroline.va.us](http://www.co.caroline.va.us)

Magistrates	\$2,450
Juvenile and Domestic Relations Court	\$19,405
Clerk of Circuit Court	\$645,899
Juvenile Crime Control Act	\$49,189
Commonwealth Attorney	\$543,997
Victim/Witness Program	\$109,113
Sheriff – Law Enforcement	\$4,748,018
School Resource Officers	\$445,793
Forest Fire Control	\$17,536
Fire & Rescue	\$5,727,870
Regional Correctional Institutions	\$2,006,136
Inspections	\$316,781
Board of Building Code Appeals	\$1,600
Animal Control	\$431,002
Medical Examiner	\$300
E-911 Dispatch	\$1,607,542
Public Works Administration	\$233,993
Street Lights	\$3,600
Solid Waste	\$2,069,538
General Properties	\$2,081,786
Health Department Contribution	\$275,404
Contributions-Outside Agencies	\$282,920
Community Colleges	\$6,866
Recreation	\$518,647
Library	\$544,827
Planning Department	\$806,487
Planning Commission	\$39,632
Board of Zoning Appeals	\$6,750
Economic Development	\$324,855
Regional Planning Contribution	\$58,049
Economic Development Authority	\$1,000
Soil and Water Conservation District	\$67,590
Environmental Management	\$400,747
Cooperative Extension Program	\$76,932
Non-departmental	\$2,450,000
Transfer to Schools:	
Operating Fund	\$14,540,641
School Bus Lease	\$275,087
School Bus Purchase	\$518,540
School Capital Improvements	\$-
School Textbook Fund	\$154,416
Transfer to Debt Retirement Fund:	
Dedicated Personal Property Taxes	\$1,777,217
Additional Debt Retirement Transfer	\$4,021,426
Transfer to Social Services Fund	\$527,593
Transfer to Comprehensive Services Act Fund	\$741,359
Transfer to Capital Improvements Fund	\$-

Transfer to Caroline Utilities Fund	\$1,585,018
Transfer to Dawn Wastewater Fund	\$149,933
Transfer to Reserves	\$-
<b>Total General Fund Expenditures</b>	<b>\$55,500,500</b>

**SOCIAL SERVICES FUND**

The Social Services (VPA) Department Budget is hereby adopted and funds are hereby appropriated by category as follows:

**Revenues**

Local	\$-
State	\$1,127,915
Federal	\$1,557,597
General Fund Transfer	\$527,593

**Total Revenues** **\$3,213,105**

**Expenditures**

Welfare Administration	\$2,289,120
Public Assistance	\$749,440
Local Only Public Assistance	\$2,500
Purchase of Services	\$167,123
Local Only/Non-Reimbursable	\$4,921
Grant Programs	\$-

**Total Expenditures** **\$3,213,105**

**COMPREHENSIVE SERVICES ACT (CSA) FUND**

The CSA Fund Budget is hereby adopted and funds are hereby appropriated by category as follows:

**Revenues**

Local	\$8,694
State and Federal	\$1,549,947
General Fund Transfer	\$741,359

**Total Revenues** **\$2,300,000**

**Expenditures**

Mandated Services	\$2,300,000
Non-Mandated Services	\$-

**Total Expenditures** **\$2,300,000**

**OTHER FUNDS**

Budget for other County Budgeted Funds are adopted and funds are hereby appropriated as follows:

Law Library Fund	\$5,748
Courthouse Maintenance Fund	\$26,574
Tourism Fund	\$196,537
Fire/Rescue Grant Fund	\$150,000
Proffers Fund	\$55,750
Program Income Fund	\$5,000
Economic Development Fund	\$15,400
Sheriff's Special Revenue Fund	\$51,000
Debt Retirement Fund	\$8,217,548
CDF Fund	\$1,340,800
Capital improvement Fund	\$6,431,296
School Capital Projects Fund	\$878,540
<b>Total Other Funds</b>	<b>\$17,374,193</b>
Enterprise Funds:	
Caroline Utilities Fund	\$7,569,401
Dawn Wastewater Fund	\$247,914
<b>Total Expenditures All Funds</b>	<b>\$109,486,750</b>

*Adopted this 9<sup>th</sup> day of June, 2020.*

---

Charles M. Culley, Jr.  
Clerk to the Board