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CUMBERLAND COUNTY BOARD OF SUPERVISORS

**Budget Workshop
Circuit Courtroom
17 Courthouse Circle, Cumberland, VA
April 19, 2022
6:00 p.m.**

6:00 p.m. –

- 1. Call to Order**
- 2. Roll Call of Members**
- 3. Welcome and Pledge of Allegiance**
- 4. Approval of Agenda** **Motion**
- 5. Public Hearings**
 - a. County Administrator's Proposed FY2023 County Budget, the Proposed FY2023-FY2027 Capital Improvement Program, Proposed School Board FY2023 Budget, and Proposed 2022 Tax Rates **Motion**
- 6. Adjourn – Regular Monthly Meeting May 10, 2022 at 7pm**



DATE: April 19, 2022

TO: Cumberland County Board of Supervisors

FROM: Derek L. Stamey, County Administrator

RE: County Administrator's Proposed FY2023 County Budget, the Proposed FY2023-FY2027 Capital Improvement Program, Proposed School Board FY2023 Budget, and Proposed 2022 Tax Rates

Background

In December 2021, staff issued internal departments and outside agencies budget request applications to be returned by a set deadline in order to be considered for funding from the county during the 2022-2023 fiscal year.

The Board held multiple workshops with the School Board, County staff, and with other local non-profits and outside agencies regarding the County Administrator's proposed budget, School Board budget request, and the County's 5-year Capital Improvement program.

At a meeting of the Cumberland County Board of Supervisors on the 8th day of March 2022, members of the Board adopted an updated Fiscal Year 2022-2023 budget calendar. On March 14, 2022, the County Administrator presented the proposed FY23 County Budget, Proposed FY23-FY27 Capital Improvement Program, and Proposed 2022 Tax Rates. Advertisements for the proposed budget were posted as required by state code for public engagement. During the regular monthly meeting of the Board of Supervisors on Tuesday, April 12, 2022, the Chairman opened the public hearing to citizens with intent to remain open until April 19, 2022 when the Board of Supervisors will vote on the proposed budget and has the ability and flexibility to adopt tax rates at or below the advertised rates.

**CUMBERLAND COUNTY
FISCAL YEAR 2022-2023 BUDGET CALENDAR**

December 18, 2021	Director of Finance prepares budget instruction and estimate forms. Instruction and estimate forms are issued to departments and agencies.
January 2022	County Administrator and Treasurer prepare revenue estimates.
January 5, 2022	Deadline for submission of budget requests to the Director of Finance.
January 29, 2022	Director of Finance presents budget requests to County Administrator.
February 15- February 28, 2022	Departments, agencies and school administration present budget requests to the Board of Supervisors. School Board and Board of Supervisors hold a joint public budget meeting.
March 8, 2022	Regular BOS Meeting – Presentation and adoption of updated Budget Calendar
March 10, 2022	Budget Workshop 6 p.m. – General Administration, Judicial, Public Works, Community Development, Public Safety, Recreation, Health, and Education
March 14, 2022	Budget Workshop 6 p.m. - Presentation of County Administrator’s Recommended Budget - approval of budget, tax rates, and capital improvement program for publication.
April 12, 2022	Regular BOS Meeting - Public Hearing on the proposed budget, tax rates, and capital improvement program.
April 19, 2022	Adoption of fiscal year 2022-2023 budget, tax rates, and capital Improvement plan.
June 2022	Appropriation of funds for the adopted fiscal year 2022-2023 budget.

This calendar is subject to change at any time at the direction of the Board of Supervisors.

COUNTY OF CUMBERLAND
NOTICE OF PUBLIC HEARINGS
TAX RATE EFFECTIVE 2022 CALENDAR YEAR
BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2022
5-YEAR CAPITAL IMPROVEMENTS PROGRAM
COMMENCING JULY 1, 2022

This budget synopsis is prepared and published for information and fiscal planning purposes only. The inclusion in the budget of any item or items does not constitute an obligation or commitment on the part of the Board of Supervisors of this County to appropriate any funds for that purpose. There is no allocation or designation of any funds of this County for any purpose until there has first been an appropriation for that purpose by the Board of Supervisors. The Board of Supervisors will continue to monitor changes in County revenues, including state funding sources, and make every effort to reduce expenditures wherever appropriate.

A **PUBLIC HEARING** will be held by the Board of Supervisors on April 12, 2022 at 7:00 p.m., or as soon thereafter as may be heard, in the Cumberland Courthouse Circuit Courtroom at Cumberland, Virginia to consider the proposed tax levies for the calendar year beginning January 1, 2022.

A **PUBLIC HEARING** will be held by the Board of Supervisors on April 12, 2022 at 7:00 p.m., or as soon thereafter as may be heard, in the Cumberland Courthouse Circuit Courtroom at Cumberland, Virginia to consider proposed budget estimates for the fiscal year beginning July 1, 2022.

A **PUBLIC HEARING** will be held by the Board of Supervisors on April 12, 2022 at 7:00 p.m., or as soon thereafter as may be heard, in the Cumberland Courthouse Circuit Courtroom at Cumberland, Virginia to consider the 5-Year Capital Improvements Program for the fiscal years beginning July 1, 2022 and ending June 30, 2027.

GENERAL FUND REVENUE ESTIMATES

GENERAL FUND REVENUES

REVENUE FROM LOCAL SOURCES	
General Property Taxes	\$ 11,152,719
Other Local Taxes	\$ 1,325,000
Permits, Privilege Fees & Reg.	\$ 79,400
Fines & Forfeitures	\$ 70,000
Revenue from Use of Money & Property	\$ 38,000
Charges for Services	\$ 308,160
Miscellaneous Revenue	\$ 2,978,992
TOTAL REVENUE FROM LOCAL SOURCES	\$ 15,952,271
REVENUE FROM THE COMMONWEALTH	\$ 1,599,162
REVENUE FROM FEDERAL	\$ 86,333
TOTAL GENERAL FUND REVENUE	<u>\$ 17,637,766</u>

GENERAL FUND EXPENDITURE ESTIMATES

GENERAL FUND EXPENDITURES

General Government Administration	\$	1,865,978
Judicial Administration	\$	690,906
Public Safety	\$	3,931,063
Public Works	\$	1,611,449
Health	\$	173,963
Education - Community Colleges	\$	61,994
Parks, Recreational & Cultural	\$	195,191
Community Services	\$	238,609
Non-departmental expenditures	\$	<u>20,500</u>
TOTAL GENERAL FUND EXPENDITURES	\$	8,789,653

TRANSFERS TO OTHER FUNDS

Transfer to School Fund	\$	4,881,738
Transfer to Social Services Fund	\$	425,097
Transfer to Comprehensive Services Act (CSA) Fund	\$	200,000
Transfer to Debt Services Fund	\$	3,095,731
Transfer to Utilities Fund	\$	123,823
Transfer to EDA Fund	\$	91,624
Transfer to Capital Improvements Program Fund	\$	<u>30,100</u>
TOTAL TRANSFERS TO OTHER FUNDS	\$	8,848,113

GRAND TOTAL GENERAL FUND EXPENDITURES **\$ 17,637,766**

SCHOOL OPERATING FUND

Revenue		
Local Funding	\$	4,881,738
Miscellaneous Funding	\$	140,568
State Funding	\$	14,751,874
Federal Funding	\$	3,333,201
Total	\$	<u>23,107,381</u>
Expenditures	\$	23,107,381

GOVERNOR'S SCHOOL FUND REVENUES

Revenue		
Local Funding	\$	425,000
State Funding	\$	647,852
Miscellaneous Funding	\$	466,418
Total	\$	<u>1,539,270</u>
Expenditures	\$	1,539,270

DEBT SERVICE FUND

Revenue - Local	\$	3,095,731
Expenditures	\$	3,095,731

UTILITIES OPERATING FUND

Revenue - Local	\$	552,393
Expenditures	\$	552,393

EDA FUND

Revenue - Local	\$	136,624
Revenue - State	\$	-
Total	\$	<u>136,624</u>
Expenditures	\$	136,624

ASSET FORFEITURE FUND

Revenue - Local	\$	25,000
Expenditures	\$	25,000

SPECIAL WELFARE FUND

Revenue - Local	\$	23,500
Expenditures	\$	23,500

CHILD SERVICES ACT

Revenue		
Local Funding	\$	200,000
State Funding	\$	575,000

		Total	\$ 775,000
SOCIAL SERVICES FUND		Expenditures	\$ 775,000
Revenue			
Local Funding	\$	425,097	
State Funding	\$	683,557	
Federal Funding	\$	921,944	
Total	\$	<u>2,030,598</u>	
Expenditures	\$	2,030,598	

CAPITAL IMPROVEMENTS PROGRAM

Local Funding	\$	30,100
Expenditures	\$	30,100

TOTAL PROPOSED BUDGET
\$40,105,250

<u>Levy</u>	<u>2021 Actual Levy</u>	<u>2022 Proposed Levy</u>
Real Estate & Manufactured Homes	\$ 0.75	\$ 0.75
Personal Property	\$ 4.50	\$ 4.50
Personal Property - Emergency Services	\$ 4.50	\$ 4.50
Personal Property - Disabled Veterans	\$ 0.01	\$ 0.01
Airplanes	\$ 0.50	\$ 0.50
Machinery & Tools	\$ 3.75	\$ 3.75
Heavy Construction Machinery	\$ 3.75	\$ 3.75
Public Service Corporations	\$ 0.75	\$ 0.75

All interested citizens will have the opportunity to give written or oral comment until April 19, 2022 by contacting the office of the County Administrator at 804-492-3625. All public meetings are accessible to persons with disabilities. Any person requiring auxilliary aids, including sign language interpreters, or other assistance in connection with the public hearing should notify the office of the county administrator at least five (5) days prior to the hearing.

Derek Stamey, County Administrator
BY ORDER OF THE BOARD OF SUPERVISORS
Cumberland County, Virginia