

COUNTY OF CUMBERLAND, VIRGINIA

FY '25 - AS ADOPTED on April 23, 2024

JULY 1, 2024 through JUNE 30, 2025

Revenue Summary

	FY 2023 Actual	FY 2024 Budgeted	FY 2024 Actual	ADOPTED FY 2025 Budget	\$ Change FY 2025 Budgeted vs FY 2024 Budgeted	% Change FY 2025 Budgeted vs FY 2024 Budgeted
General Fund Revenue						
Real Estate Taxes	7,149,447	7,216,758	7,216,936	7,140,512	(76,246)	-1%
Real/Personal Public Service	808,771	761,000	761,173	796,000	35,000	5%
Personal Property Taxes	3,050,525	3,199,119	3,199,274	2,933,450	(265,669)	-8%
Machinery & Tools	227,390	205,000	204,621	160,000	(45,000)	-22%
Penalties & Interest	341,479	328,000	328,742	313,000	(15,000)	-5%
Local Sales & Use Taxes	806,429	832,000	833,372	815,000	(17,000)	-2%
Consumer Utility Taxes	173,920	192,700	192,700	181,000	(11,700)	-6%
Business License Taxes	114,487	154,000	155,874	115,000	(39,000)	-25%
Franchise License Taxes	18,033	21,600	21,623	18,000	(3,600)	-17%
Motor Vehicle License Taxes	250,410	238,000	241,602	240,000	2,000	1%
Local Sales & Use Taxes	125,098	130,589	136,336	119,500	(11,089)	-8%
Animal Licenses	3,402	4,000	3,225	3,500	(500)	-13%
Permits & Other Licenses	176,780	438,450	446,793	1,495,300	1,056,850	241%
Court Fines & Forfeitures	78,482	95,800	95,843	95,000	(800)	-1%
Revenue From Use Of Money	325,899	518,773	519,480	330,000	(188,773)	-36%
Revenue From Use Of Property	41,838	10,000	3,988	9,100	(900)	-9%
Court Costs	48,933	37,845	59,718	41,360	3,515	9%
Commonwealth's Attorney Fees	824	500	1,177	800	300	60%
Charges For Law Enforcement	17,238	13,000	13,413	7,500	(5,500)	-42%
Charges for Fire & Rescue	260,729	298,405	298,405	300,000	1,595	1%
Charges For Other Protection		0	1,390	0	-	0%
Charges Sanitation & Removal	1,917	1,000	1,837	1,000	-	0%
Recreation Dept. - Adult League		0	1,533	0	-	0%
Charges For Parks & Recreation	61,022	21,000	10,177	17,200	(3,800)	-18%
Charges For Planning / Community Dev.	14,650	15,850	20,925	12,900	(2,950)	-19%
Miscellaneous	1,341,858	4,052,907	1,229,795	1,655,374	(2,397,533)	-59%
Recovered Costs	189,559	375,000	343,833	300,000	(75,000)	-20%
Revenue from the Commonwealth	2,916,544	3,334,167	3,327,883	2,995,824	(338,343)	-10%

	FY 2023 Actual	FY 2024 Budgeted	FY 2024 Actual	ADOPTED FY 2025 Budget	\$ Change FY 2025 Budgeted vs FY 2024 Budgeted	% Change FY 2025 Budgeted vs FY 2024 Budgeted
Revenue from the Federal Government	94,021	325,615	350,781	162,016	(163,599)	-50%
Total General Fund Revenue	18,639,685	22,821,078	20,022,449	20,258,336	(2,562,742)	-11%
 <i>Asset Forfeiture Revenue</i>						
Interest	35	0	35	0	-	0%
Revenue from the Commonwealth	7,429	30,000	6,193	30,000	-	0%
Total Asset Forfeiture Revenue	7,464	30,000	6,228	30,000	-	0%
 <i>Social Services Fund Revenue</i>						
Miscellaneous Revenue	31,827	0	11,121	0	-	0%
Revenue from the Commonwealth	432,037	889,583	485,480	872,014	(17,569)	-2%
Revenue from the Federal Government	797,476	1,003,863	826,277	1,134,616	130,753	13%
Transfer from General Fund	375,532	500,136	480,664	531,068	30,932	6%
Total Social Services Fund Revenue	1,636,872	2,393,582	1,803,542	2,537,698	144,116	6%
 <i>School Fund Revenue</i>						
Expenditure Refunds	322,295	236,907	266,678	0	(236,907)	-100%
Miscellaneous Revenue	69,182	140,568	108,807	157,298	16,730	12%
State - Education	14,897,772	15,177,918	15,090,116	13,801,880	(1,376,038)	-9%
Federal - Education	4,163,344	4,089,391	3,840,074	2,729,513	(1,359,878)	-33%
Transfer from General Fund	3,463,507	6,285,601	3,107,362	5,594,459	(691,142)	-11%
Total School Fund Revenue	22,916,100	25,930,385	22,413,037	22,283,150	(3,647,235)	-14%
 <i>Governor School Revenue</i>						
Interest	12,293	0	18,030	0	-	0%
Misc. Revenue	15,235	160,000	20,599	160,000	-	0%
Local Contributions	428,505	425,000	519,227	425,000	-	0%
State Revenue	632,472	717,190	761,473	906,734	189,544	26%
Total Governor School Revenue	1,088,505	1,302,190	1,319,329	1,491,734	189,544	15%

	FY 2023 Actual	FY 2024 Budgeted	FY 2024 Actual	ADOPTED FY 2025 Budget	\$ Change FY 2025 Budgeted vs FY 2024 Budgeted	% Change FY 2025 Budgeted vs FY 2024 Budgeted
Capital Projects Fund Revenue						
Interest On Bank Deposits	1,224	0	7,205	0	-	0%
Proceeds from Loans	0	2,003,088	0	0	(2,003,088)	-100%
Transfer from General Fund	1,138,799	1,433,116	1,433,116	0	(1,433,116)	-100%
Total Capital Projects Revenue	1,140,023	3,436,204	1,440,321	0	(3,436,204)	-100%
Debt Service Fund Revenue						
Transfer from General Fund	3,087,844	3,004,638	2,958,658	2,939,001	(65,637)	-2%
Total Debt Service Fund Revenue	3,087,844	3,004,638	2,958,658	2,939,001	(65,637)	-2%
CSA Fund Revenue						
Miscellaneous Revenue	52,698	0	0	0	0	0%
State Revenue	114,743	575,000	550,582	455,600	(119,400)	-21%
Transfer from General Fund	200,000	200,000	125,000	220,071	20,071	10%
Total CSA Fund Revenue	367,441	775,000	675,582	675,671	(99,329)	-13%
Utility Fund Revenue						
Interest Revenue	269	0	178	0	0	0
Charges & Fees	389,372	406,485	404,972	406,485	0	0
Sewer - Late Payment Penalty	3,034	7,500	7,108	7,500	0	0
Admin Fees/Charges	16,074	16,825	16,117	16,825	0	0
Miscellaneous	1,371	1,500	2,397	1,500	0	0
Transfer from General Fund	142,343	246,086	279,086	112,164	(133,922)	-54%
Utility Fund Revenue	552,463	678,396	709,858	544,474	(133,922)	-20%
Sewer Reserve Fund Revenue						
Interest - Sewer Reserve	5,151	0	7,553	0	0	0
Total Sewer Reserve Fund Revenue	5,151	0	7,553	0	0	0
Water Reserve Fund Revenue						

	FY 2023 Actual	FY 2024 Budgeted	FY 2024 Actual	ADOPTED FY 2025 Budget	\$ Change FY 2025 Budgeted vs FY 2024 Budgeted	% Change FY 2025 Budgeted vs FY 2024 Budgeted
Interest - Water Reserve	752	0	1,102	0	0	0
Total Water Reserve Fund Revenue	752	0	1,102	0	0	0
 <i>Waterline Extension DSR Revenue</i>						
DSR Payments	3,540	0	1,100	0	0	0
Interest	1,203	0	1,857	0	0	0
Total Waterline Extension DSR Revenue	4,743	0	2,957	0	0	0
 <i>IDA RD OES DSR Fund Revenue</i>						
Interest Revenue	140	0	4,560	0	0	0
Total IDA RD OES DSR Fund Revenue	140	0	4,560	0	0	0
 <i>ARP Fund Revenue</i>						
Interest	19,111	0	13,097	0	0	0
Rollover (ARP)	0	757,012	0	0	(757,012)	-100%
Total ARP Fund Revenue	19,111	757,012	13,097	0	-757,012	-100%
 <i>IPR Fund Revenue</i>						
Interest Revenue	52	0	71	0	0	0
Total IPR Fund revenue	52	0	71	0	0	0
 <i>EDA Fund Revenue</i>						
Interest	12	0	191	0	0	0
Rent of General Property	48,335	46,000	46,335	46,335	335	1%
Grant Funds	4,000	0	0	0	0	0
Transfer from General Fund	112,163	117,530	122,430	107,771	(9,759)	-8%
Total EDA Fund Revenue	164,510	163,530	168,956	154,106	(9,424)	(0)
 <i>Special Welfare Fund Revenue</i>						

	FY 2023 Actual	FY 2024 Budgeted	FY 2024 Actual	ADOPTED FY 2025 Budget	\$ Change FY 2025 Budgeted vs FY 2024 Budgeted	% Change FY 2025 Budgeted vs FY 2024 Budgeted
Miscellaneous Revenue	26,765	20,000	23,530	25,000	5,000	25%
FEMA	0	3,500	0	0	(3,500)	-100%
Total Special Welfare Fund Revenue	26,765	23,500	23,530	25,000	1,500	6%
Total Revenue	\$ 49,657,621	\$ 61,315,515	\$ 51,570,830	\$ 50,939,170	\$ (10,376,345)	-16.92%

COUNTY OF CUMBERLAND, VIRGINIA

FY '25 - AS ADOPTED on April 23, 2024

July 1, 2024 through June 30, 2025

Expenditure Summary

FY 2023 Actual	FY 2024 Budgeted	FY 2024 Actual	ADOPTED FY 2025 Budget	\$ Change FY 2025 Budgeted vs FY 2024 Budgeted	% Change FY 2025 Budgeted vs FY 2024 Budgeted
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General Fund Expenditures by Department

General & Financial Administration

Board of Supervisors	62,955	58,603	58,523	54,545	(4,058)	-7%
County Administrator	284,619	287,943	287,857	285,960	(1,983)	-1%
Legal Services	44,302	65,725	65,696	51,530	(14,195)	-22%
Independent Auditor	97,412	90,000	89,951	100,000	10,000	11%
Commissioner of Revenue	278,973	302,437	302,366	318,082	15,645	5%
Assessor	135,874	96,536	96,536		(96,536)	-100%
Equalization Board	0	1,200	1,190		(1,200)	-100%
Treasurer	364,307	388,573	387,978	408,852	20,279	5%
Accounting	247,302	236,321	235,096	241,373	5,052	2%
Data Processing	311,324	319,117	318,362	308,655	(10,462)	-3%
Total General & Financial Administration	1,827,068	1,846,455	1,843,555	1,768,997	(77,458)	-4%

Electoral Board

Electoral Board	28,123	45,929	45,879	36,937	(8,992)	-20%
Registrar	113,813	137,815	137,795	139,932	2,117	2%
Total Electoral Board	141,936	183,744	183,674	176,869	(6,875)	-4%

Judicial Administration

Circuit Court	16,735	18,590	17,095	17,890	(700)	-4%
General District Court	2,936	5,229	4,236	5,229	-	0%
Magistrate	998	730	242	2,330	1,600	219%
Clerk of Circuit Court	335,810	472,251	471,461	358,566	(113,685)	-24%
Law Library	1,389	1,200	800	1,200	-	0%
Victim and Witness Assistance	55,240	68,335	56,852	71,345	3,010	4%
Commonwealth's Attorney	239,662	278,863	278,860	277,222	(1,641)	-1%
Total Judicial Administration	652,770	845,198	829,546	733,782	(111,416)	-13%

	FY 2023 Actual	FY 2024 Budgeted	FY 2024 Actual	ADOPTED FY 2025 Budget	\$ Change FY 2025 Budgeted vs FY 2024 Budgeted	% Change FY 2025 Budgeted vs FY 2024 Budgeted
Public Safety						
Sheriff	2,046,849	2,222,120	2,193,318	2,210,854	(11,266)	-1%
School Resource Officer	60,048	135,119	134,348	199,319	64,200	48%
E911	100,936	114,350	109,066	114,150	(200)	0%
Chesterfield Med-Flight Program	700	1,100			(1,100)	-100%
Forestry Service	8,804	8,804	8,804	8,804	-	0%
Cumberland Fire & EMS	1,266,293	1,463,847	1,459,980	1,566,857	103,010	7%
Probation Office	1,298	1,400	239	1,400	-	0%
Correction & Detention	390,578	744,000	743,810	482,000	(262,000)	-35%
Building Inspections	148,342	162,418	162,415	171,197	8,779	5%
Animal Control	154,919	192,296	192,260	226,960	34,664	18%
Medical Examiner	100	200	80	200	-	0%
Total Public Safety	4,178,867	5,045,654	5,004,320	4,981,741	(63,913)	-58%
Public Works						
Refuse Disposal	962,253	1,038,679	1,038,212	1,068,968	30,289	3%
General Properties	1,031,845	1,277,461	1,277,023	1,156,297	(121,164)	-9%
Total Public Works	1,994,098	2,316,140	2,315,235	2,225,265	(90,875)	-4%
Health & Welfare						
Supplement of Local Health Dept.	115,755	125,979	125,970	133,379	7,400	6%
Piedmont Senior Resources	11,523	11,523	11,523	12,302	779	7%
Chapter 10 Board - Crossroads	37,000	35,137	35,137	39,816	4,679	13%
Free Clinic of Powhatan	0	10,000	10,000	10,000	-	0%
Heart of Virginia Free Clinic	0	2,000	2,000	2,000	-	0%
Total Health & Welfare	164,278	184,639	184,630	197,497	12,858	7%
Education						
CSA Management	14,598	19,825	18,901	21,260	(21,260)	-107%
Community Colleges	10,622	10,648	10,593	10,434	(10,434)	-98%
Total Education	25,220	30,473	29,494	31,694	1,221	4%
Parks, Recreation, and Cultural						
Recreation	147,015	168,889	168,461	149,728	(19,161)	-11%
Cumberland Youth Athletic Association	0	0	0	10,000	10,000	100%
Local Library	118,354	127,310	127,310	178,463	51,153	40%
Total Parks, Recreation, and Cultural	265,369	296,199	295,771	338,191	41,992	14%

	FY 2023 Actual	FY 2024 Budgeted	FY 2024 Actual	ADOPTED FY 2025 Budget	\$ Change FY 2025 Budgeted vs FY 2024 Budgeted	% Change FY 2025 Budgeted vs FY 2024 Budgeted
Community Development						
Planning Commission	6,103	10,264	9,243	11,357	1,093	11%
Planning/Zoning Dept.	92,924	116,473	113,988	102,526	(13,947)	-12%
Community & Economic Development	1,258	3,000	1,912	1,000	(2,000)	-67%
Board of Zoning Appeals	170	1,270	320	1,270	-	0%
Commonwealth Regional Council	19,000	26,500	26,500	19,000	(7,500)	-28%
Total Community Development	119,455	157,507	151,963	135,153	(22,354)	-96%
Civic Contributions						
STEPS	14,495	25,495	25,495	25,495	-	0%
VA Heartland Regional Economic	0	0	0	25,000	25,000	100%
Piedmont Area Veterans Council	5,000	5,000	5,000	5,000	-	0%
Farmville Area Chamber of Commerce	1,500	1,500	0	1,500	-	0%
Longwood Small Bus. Development	3,000	3,000	3,000	3,000	-	0%
Southside Violence Prevention	8,348	0	0	0	-	0%
Virginia Legal Aid Society	0	2,600	2,600	0	(2,600)	-100%
Piedmont Habitat for Humanity	5,000	5,000	5,000	5,000	-	0%
Peter Francisco SWD	12,000	12,000	12,000	15,000	3,000	25%
Extension Agents	52,726	58,258	58,184	64,118	5,860	10%
Total Civic Contributions	102,069	112,853	111,279	144,113	31,260	28%
Non-Departmental						
Non-Departmental	14,146	16,874	13,669	20,500	3,626	21%
Total Non-Departmental	14,146	16,874	13,669	20,500	3,626	21%
Total General Fund Expenditures	9,485,276	11,035,736	10,963,136	10,753,802	(283,155)	-3%
Additional Funds						
Asset Forfeiture Fund						
Commonwealth's Attorney	500	10,000	5,554	10,000	-	0%
Sheriff	3,600	20,000	2,925	20,000	-	0%
Total Asset Forfeiture Fund Expenditures	4,100	30,000	8,479	30,000	-	0%
Social Services Fund						
Administration	1,636,873	2,393,582	1,803,601	2,537,698	144,116	6%
Total Social Services Fund Expenditures	1,636,873	2,393,582	1,803,601	2,537,698	144,116	6%

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School Fund						
School Instruction	22,426,473	25,930,385	22,902,665	22,283,150	(3,647,235)	-14%
Total School Fund Expenditures	22,426,473	25,930,385	22,902,665	22,283,150	(3,647,235)	-14%
Governor's School Fund						
Governor's School Expenditures	1,126,326	1,302,190	1,143,882	1,491,734	189,544	15%
Total Governor's School Fund Expenditures	1,126,326	1,302,190	1,143,882	1,491,734	189,544	15%
Capital Projects Fund						
Ballfield	13,664	0	0	0	-	0%
Comprehensive Plan Update	35,882	25,532	25,532	0	(25,532)	-100%
Old Elementary School		436,201	436,201	0	(436,201)	-100%
Cumberland Rescue Squad		303,675	303,675	0	(303,675)	-100%
Maintenance - General Properties	32,219	107,000	106,022	0	(107,000)	-100%
Building Inspections	33,894	-	0	0	-	0%
Sheriff's Office	77,324	291,144	291,144	0	(291,144)	-100%
Courthouse		173,096	128,206	0	(173,096)	-100%
Communications Project	0	2,037,045	0	0	(2,037,045)	-100%
County Buildings	85,608	0	0	0	-	0%
Data Processing	0	8,271	8,271	0	(8,271)	-100%
Animal Control	0	37,593	37,593	0	(37,593)	-100%
Cartersville Park	74,702	6,619	6,618	0	(6,619)	-100%
Luther P. Jackson Park	54,702	3,409	3,408	0	(3,409)	-100%
Randolph Park	74,702	6,619	6,618	0	(6,619)	-100%
Piedmont Juvenile Detention Center	467,000	0	0	0	-	0%
Total Capital Projects Fund Expenditures	949,697	3,436,204	1,353,288	0	(3,436,204)	-100%
Debt Service Fund						
Elementary School-Truist	60,161	61,197	61,197	60,070	(1,127)	-2%
High/Middle School - VP	833,349	818,500	818,350	803,501	(14,999)	-2%
HS/MS-VP SA Loan #2	1,284,308	1,556,508	1,556,333	1,578,433	21,925	1%
Public Facility Bond 2020	363,756	362,701	362,699	362,387	(314)	0%
AMERESCO	172,797	65,726	20,076		(65,726)	-100%
Communications Equipment Loan	129,324	140,006	140,005	134,610	(5,396)	-4%
Suntrust Loan - Courthouse	249,300	0	0	0	-	0%
Total Debt Service Fund Expenditures	3,092,995	3,004,638	2,958,660	2,939,001	(65,637)	-2%

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CSA Fund						
CSA Expenditures	422,342	775,000	595,412	675,671	(99,329)	-13%
	422,342	775,000	595,412	675,671	(99,329)	-13%
Utility Fund						
Sewer Fund - Enterprise	336,388	382,992	382,030	356,362	(26,630)	-7%
Water Fund - Enterprise	244,451	295,404	274,741	188,112	(107,292)	-36%
Total Utility Fund Expenditures	580,839	678,396	656,771	544,474	(133,922)	-20%
ARP Fund						
Water and Sewer Infrastructure	158,264	52,893	52,893	0	(52,893)	-100%
Broadband	32,914	448,277	113,108	0	(448,277)	-100%
Server Refresh	70,792	10,756	7,196	0	(10,756)	-100%
Randolph Fire Dept. Renovations	514,928	0	0	0	-	0%
Museum Front Porch Renovations	13,400	0	0	0	-	0%
Courthouse BCU Upgrade	29,875	0	0	0	-	0%
Cascade System	36,871	0	0	0	-	0%
County Buildings	21,058	53,135	2,949	0	(53,135)	-100%
Randolph Transfer Station	28,388	0	0	0	-	0%
Courthouse/Museum Roof	0	122,540	122,540	0	(122,540)	-100%
Maintenance Shop/Impound	0	35,283	35,283	0	(35,283)	-100%
Animal Control	0	34,127	34,127	0	(34,127)	-100%
Total ARP Fund Expenditures	906,490	757,011	368,096	0	(757,011)	-100%
EDA Fund						
Community Center	159,898	163,530	163,435	154,106	(9,424)	-6%
Shell Building	4,000	0	0	0	-	0%
Total EDA Fund Expenditures	163,898	163,530	163,435	154,106	(9,424)	-6%
Special Welfare Fund						
Special Welfare Fund Expenditures	27,318	23,500	19,343	25,000	1,500	6%
Total Special Welfare Fund Expenditures	27,318	23,500	19,343	25,000	1,500	6%
Total Expenditures	\$ 40,822,627	\$ 49,530,172	\$ 42,936,768	\$ 41,434,636	(8,095,536)	-16%