

**COUNTY OF CUMBERLAND  
BUDGET FOR THE FISCAL YEAR  
COMMENCING JULY 1, 2005**

**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.**

**A public hearing will be held by the Board of Supervisors on April 11, 2005 at 7:00 p.m. in the Cumberland Courthouse Circuit Courtroom at Cumberland, Virginia to consider the following proposed budget estimates and proposed tax levies for the fiscal year beginning July 1, 2005. The proposed budget may be examined Monday through Friday of each week from 8:30 a.m. to 4:30 p.m. in the County Administrator's Office in Cumberland, Virginia.**

**REVENUE ESTIMATES**

**GENERAL FUND REVENUES**

REVENUE FROM LOCAL SOURCES

General Property Taxes	\$ 5,928,587
Other Local Taxes	1,050,022
Permits, Privilege Fees & Reg.	65,323
Fines & Forfeitures	19,300
Revenue from Use of Money & Property	74,500
Charges for Services	65,624
Miscellaneous Revenue	6,500
Transfer from IDA	7,100
Revenue Recovery	120,000
Reserve	500,939
Rollover Balance	<u>350,000</u>

Subtotal \$ 8,187,895

REVENUE FROM COMMONWEALTH \$ 1,928,049

TOTAL GENERAL FUND REVENUE **\$10,115,944**

## **EXPENDITURE ESTIMATES**

### **GENERAL FUND EXPENDITURES**

General Government Administration	\$1,154,717
Judicial Administration	303,948
Public Safety	1,527,301
Public Works	855,864
Health	114,808
Education - Comm. College	2,467
Parks, Recreational & Cultural	111,348
Community Development	449,928
Sales Tax	5,000
Interest on Erroneous Assessments	2,000
Miscellaneous Projects Reserve	55,000
Courthouse Project Debt Service	<u>162,532</u>
TOTAL GENERAL FUND EXPENDITURES	<u>\$4,744,913</u>

### **TRANSFERS TO OTHER FUNDS**

Transfer to School Fund	\$ 3,618,896
Transfer to School Capital Projects	305,238
Transfer to Textbook Fund	27,861
Transfer to School Debt Fund	502,809
Transfer to Social Services Fund	199,334
Transfer to Comp. Services Act	193,439
Transfer to County Capital Projects	341,750
Transfer to Water Fund	156,704
Transfer to Economic Development Fund	<u>25,000</u>
TOTAL TRANSFERS TO OTHER FUNDS	<u>\$ 5,371,031</u>

GRAND TOTAL GENERAL FUND EXPENDITURES **\$10,115,944**

### **SCHOOL OPERATING FUND**

#### Revenue

Local	\$ 3,618,896
State	\$ 7,690,285
Federal	<u>\$ 2,591,411</u>
Total	\$13,900,592

#### Expenditures

\$13,900,592

### **SCHOOL CAPITAL PROJECTS**

#### Revenue

Local	\$ 305,238
-------	------------

#### Expenditures

\$ 305,238

## **SCHOOL DEBT FUND**

<u>Revenue</u>	
Local	\$ 502,809
*Includes COPS interest	
State (Constr. Fund)	\$ 119,749
State (1/2 Lottery)	<u>\$ 120,714</u>
Total	\$ 743,272
<u>Expenditures</u>	\$ 743,272

## **SCHOOL TEXTBOOK FUND**

<u>Revenue</u>	
Local	\$ 27,861
State	<u>\$ 62,139</u>
Total	\$ 90,000
<u>Expenditures</u>	\$ 90,000

## **SOCIAL SERVICES FUND**

<u>Revenue</u>	
Local	\$ 199,334
State	268,417
Federal	<u>554,089</u>
Total	\$ 1,021,840
<u>Expenditures</u>	\$ 1,021,840

## **COMPREHENSIVE SERVICES ACT**

<u>Revenue</u>	
Local	\$ 193,439
State	<u>442,873</u>
Total	\$ 636,312
<u>Expenditures</u>	\$ 636,312

## **CAPITAL IMPROVEMENTS PROGRAM**

<u>Revenue</u>	
Local	\$ 341,750
<u>Expenditures</u>	\$ 341,750

## **E-911 FUND**

<u>Revenue</u>	
Local Taxes	\$ 65,000
Balance Forward	<u>34,215</u>
Total	\$ 99,215
<u>Expenditures</u>	\$ 99,215

## **ECONOMIC DEVELOPMENT FUND**

<u>Revenue</u>	
Local	\$ 25,000
<u>Expenditures</u>	\$ 25,000

**SEWER OPERATING FUND**

<u>Revenue</u>	
Local	\$ 160,000
Balance Forward	<u>23,357</u>
Total	\$ 183,357

<u>Expenditures</u>	\$ 183,357
---------------------	------------

**WATER OPERATING FUND**

<u>Revenue</u>	
Local	\$ 156,704

<u>Expenditures</u>	\$ 156,704
---------------------	------------

**COURTHOUSE CONSTRUCTION FUND**

<u>Revenue</u>	
Balance Fwd	\$ 135,000

<u>Expenditures</u>	\$ 135,000
Debt Service	

**\*TOTAL PROPOSED BUDGET** **\$22,383,193**

<u>Levy</u>	<u>2004 Actual Levy</u>	<u>2005 Proposed Levy</u>
Real Estate & Manufactured Homes	\$ .76	\$ .76
Personal Property	\$ 4.50	\$ 4.50
Airplanes	\$ .45	\$ .45
Machinery & Tools	\$ 4.50	\$ 4.50
Heavy Construction Machinery	\$ 4.50	\$ 4.50
Public Service Corporations	\$ .76	\$ .76

**All interested citizens will have the opportunity to give written or oral comment at the hearing. Senior citizens and disabled citizens are encouraged to attend. All public meetings are accessible to persons with disabilities. Any person requiring auxiliary aids, including signers, or other assistance in connection with the public hearing should notify the County Administrator at least five (5) days prior to the time of the hearing.**

**Judy O. Hollifield, County Administrator**  
**BY ORDER OF THE BOARD OF SUPERVISORS**  
**Cumberland County, Virginia**