

**COUNTY OF CUMBERLAND
ADOPTED BUDGET FOR THE FISCAL YEAR
COMMENCING JULY 1, 2009**

At a regular meeting of the Cumberland County Board of Supervisors, held on April 30, 2009, following advertisement and public hearing held on April 7, 2008, which is required by the Code of Virginia, on a motion by Chairman Osl and carried, the Board adopted the following budget as amended for FY 2009-10.

Vote: Mr. Osl - aye
Mr. Kennel - aye
Mr. Petty - aye
Mr. Womack - aye
Mr. Oertel - aye

REVENUE ESTIMATES

GENERAL FUND REVENUES

REVENUE FROM LOCAL SOURCES

General Property Taxes	\$ 6,425,600
Other Local Taxes	1,358,800
Permits, Privilege Fees & Reg.	66,400
Fines & Forfeitures	85,000
Revenue from Use of Money & Property	2,061,410
Charges for Services	37,660
Miscellaneous Revenue	624,013
(Includes project reimbursements, host fees, etc.)	
Transfer from IDA	2,700
Transfer from CIP Fund	150,000
Transfer from Economic Development Fund	50,000
Rollover Balance	<u>478,000</u>

Subtotal \$11,339,583

REVENUE FROM COMMONWEALTH \$ 2,012,315

TOTAL GENERAL FUND REVENUE **\$13,351,898**

EXPENDITURE ESTIMATES

GENERAL FUND EXPENDITURES

General Government Administration	\$1,526,952
Judicial Administration	358,527
Public Safety	1,766,482
Public Works	1,302,126
Health	132,240
Education - Comm. College	69,037
Parks, Recreational & Cultural	181,190
Community Development	451,374
Non-departmental Expenditures	<u>55,500</u>

TOTAL GENERAL FUND EXPENDITURES **\$5,843,428**

TRANSFERS TO OTHER FUNDS

Transfer to School Fund	\$ 3,423,714
Transfer to School Capital Projects	423,390
Transfer to Social Services Fund	303,804
Transfer to Comp. Services Act	235,000
Transfer to Debt Service Fund	2,981,664
Transfer to E911 Fund	60,131
Transfer to Sewer Fund	3,947
Transfer to Capital Improvements Fund	<u>76,820</u>
 TOTAL TRANSFERS TO OTHER FUNDS	 <u>\$ 7,508,470</u>
 GRAND TOTAL GENERAL FUND EXPENDITURES	 \$13,351,898

SCHOOL OPERATING FUND

<u>Revenue</u>	
Local	\$ 3,423,714
State	\$10,377,612
Federal	<u>\$ 1,972,986</u>
 Total	 \$15,774,312
 <u>Expenditures</u>	 \$15,774,312

SCHOOL CAPITAL PROJECTS

<u>Revenue</u>	
Local	\$ 423,390
 <u>Expenditures</u>	 \$ 423,390

SCHOOL TEXTBOOK FUND

<u>Revenue</u>	
State	\$ 128,111
 <u>Expenditures</u>	 \$ 128,111

SOCIAL SERVICES FUND

<u>Revenue</u>	
Local	\$ 303,804
State	131,144
Federal	<u>825,132</u>
Total	\$ 1,260,080
 <u>Expenditures</u>	 \$ 1,260,080

COMPREHENSIVE SERVICES ACT

<u>Revenue</u>	
Local	\$ 235,000
State	<u>765,000</u>
Total	\$ 1,000,000
 <u>Expenditures</u>	 \$ 1,000,000

CAPITAL IMPROVEMENTS PROGRAM

<u>Revenue</u>	
Local	\$ 76,820
Balance Forward	150,000
Loan Proceeds	<u>91,450</u>
Total	\$ 318,270
<u>Expenditures</u>	\$ 318,270

E-911 FUND

<u>Revenue</u>	
Local Taxes	\$ 60,131
<u>Expenditures</u>	\$ 60,131

SEWER OPERATING FUND

<u>Revenue</u>	
Local	\$ 262,447
<u>Expenditures</u>	\$ 262,447

WATER OPERATING FUND

<u>Revenue</u>	
Local	\$ 130,379
Balance Forward	14,652
<u>Expenditures</u>	\$ 145,031

ECONOMIC DEVELOPMENT FUND

<u>Revenue</u>	
Balance Forward	\$ 50,000
<u>Expenditures</u>	\$ 50,000

DEBT SERVICE FUND

<u>Revenue</u>	
Local	\$ 2,981,664
(Includes COPS Interest)	
State (Construction Fund)	<u>98,223</u>
Total	\$ 3,079,887
<u>Expenditures</u>	\$ 3,079,887

SHERIFF'S FORFEITURE FUND

<u>Revenue</u>	\$ 30,000
<u>Expenditures</u>	\$ 30,000

COURTHOUSE MAINTENANCE FUND

<u>Revenue</u>	\$ 3,000
Expenditures	\$ 3,000

LAW LIBRARY FUND

<u>Revenue</u>	\$	1,000
<u>Expenditures</u>	\$	1,000

SPECIAL WELFARE FUND

<u>Revenue</u>	\$	55,000
<u>Expenditures</u>	\$	55,000

***TOTAL PROPOSED BUDGET** **\$28,434,087**

A Copy – Teste:

Judy Ownby
County Administrator

At a regular meeting of the Cumberland County Board of Supervisors, held on April 14, 2009, following advertisement and public hearing held on April 7, 2008, which is required by the Code of Virginia, on a motion by Elbert Womack and carried, the Board adopted the following tax rates for 2009.

Vote: Mr. Osl - aye
Mr. Kennel - aye
Mr. Petty - aye
Mr. Womack - aye
Mr. Oertel - aye

<u>Levy</u>	<u>2009 Levy</u>
Real Estate & Manufactured Homes	\$.59
Personal Property	\$ 4.40
Personal Property – Emergency Services	\$ 2.20
Personal Property – Disabled Veterans	\$.01
Airplanes	\$.50
Machinery & Tools	\$ 3.75
Heavy Construction Machinery	\$ 3.75
Public Service Corporations	\$.59

A Copy – Teste:

Judy Ownby
County Administrator