COUNTY OF CUMBERLAND

ADOPTED BUDGET FOR FISCAL YEAR

COMMENCING JULY 1, 2012

At a regular meeting of the Cumberland County Board of Supervisors, held on May 8, 2012, following advertisement and public hearing on April 3, 2012, which is required by the Code of Virginia, on a motion by Mr. Banks and carried, the Board adopted the following budget for fiscal year 2012-2013.

Vote: Mr. Osl - nay
Mr. Banks - aye
Mr. Ingle - aye

Mr. Meinhard - aye

Mr. Wheeler - nay

GENERAL FUND REVENUE ESTIMATES						
GENERAL FUND REVENUES						
REVENUE FROM LOCAL SOURCES						
General Property Taxes	\$	8,414,500				
Other Local Taxes	\$	1,349,000				
Permits, Privilege Fees & Reg.	\$	73,100				
Fines & Forfeitures	\$	145,000				
Revenue from Use of Money & Property	\$	69,400				
Charges for Services	\$	145,600				
Miscellaneous Revenue	\$	18,000				
Project Reimpursement and Host Fees	\$	1,631,900				
TOTAL REVENUE FROM LOCAL SOURCES	\$	11,846,500				
TRANSFERS FROM OTHER FUNDS						
Transfer from Law Library Fund		2,086				
TOTAL TRANSFERS FORM OTHER FUNDS	\$	2,086				
REVENUE FROM COMMONWEALTH		1,966,381				
TOTAL GENERAL FUND REVENUE	\$	13,814,967				
GENERAL FUND EXPENDITURES						
GENERAL FUND EXPENDITURES						
GENERAL FUND EXPENDITURES General Government Administration	\$	1,310,642				
	\$ \$	1,310,642 376,856				
General Government Administration						
General Government Administration Judicial Administration	\$	376,856				

Parks, Recreational & Cultural Community Development Non-departmental Expenditures RONAL GENERAL FUND EXPENDITURES TRANSFERS TO OTHER FUNDS TRANSFERS TO OTHER FUNDS Transfer to School Pand Transfer to School Textbook Fund Transfer to Debt Services Fund Revenue Local S 3,619,049 Miscellaneous Rev. S 219,492 State State S 1,844,516.00 Federal S 1,844,841 Expenditures S 269,114 Expenditures S 269,114 Expenditures S 269,114 Expenditures S 36,256 Total S 36,256 Total S 122,033 Expenditures S 310,531 Expenditures S 310		Education - Comm. College			\$	36,620
Non-departmental Expenditures						
Non-departmental Expenditures \$ 20,000 TOTAL GENERAL FUND EXPENDITURES \$ 5,834,100 TOTAL GENERAL FUND EXPENDITURES \$ 3,619,049 \$ 36,256 \$ 3,693,405 \$ 3						
TOTAL GENERAL FUND EXPENDITURES \$ 5,834,190						
TRANSFERS TO OTHER FUNDS			TURES			
Transfer to School Fund \$ 3,619,049 Transfer to School Capital Projects \$ 269,114 Transfer to School Textbook Fund \$ 36,256 Transfer to Scoid Services Fund \$ 310,531 Transfer to Comp. Services Act \$ 150,000 Transfer to Debt Services Fund \$ 3,595,827 TOTAL TRANSFERS TO OTHER FUNDS \$ 7,980,777 GRAND TOTAL GENERAL FUND EXPENDITURES \$ 13,814,967 SCHOOL OPERATING FUND			CILIS		Ψ	3,031,170
Transfer to School Capital Projects \$ 269,114 Transfer to School Textbook Fund \$ 36,256 Transfer to Social Services Fund \$ 310,531 Transfer to Comp. Services Act \$ 310,531 Transfer to Debt Services Fund \$ 3,395,827 TOTAL TRANSFERS TO OTHER FUNDS \$ 7,980,777 GRAND TOTAL GENERAL FUND EXPENDITURES \$ 13,814,967 SCHOOL OPERATING FUND	TRANSF					
Transfer to School Textbook Fund \$ 36,256 Transfer to Social Services Fund \$ 310,331 Transfer to Debt Services Act \$ 310,309 Transfer to Debt Services Fund \$ 3,595,827 TOTAL TRANSFERS TO OTHER FUNDS \$ 7,980,777 GRAND TOTAL GENERAL FUND EXPENDITURES \$ 13,814,967 SCHOOL OPERATING FUND \$ 3,619,049 Miscellaneous Rev. \$ 219,492 State \$ 8,127,424.00 Federal \$ 1,848,516.00 Total \$ 13,814,481 Expenditures \$ 13,814,481 SCHOOL CAPITAL PROJECTS Revenue - Local \$ 269,114 Expenditures \$ 269,114 SCHOOL TEXTBOOK FUND Revenue - Local \$ 85,777 Local \$ 85,777 Local \$ 30,256 Total \$ 122,033 SCHOOL SERVICES FUND Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue - Local \$ 310,531 State \$ 310,						
Transfer to Comp. Services Fund \$ 150,000 Transfer to Comp. Services Act \$ 150,000 Transfer to Debt Services Fund \$ 3,595,827 TOTAL TRANSFERS TO OTHER FUNDS \$ 7,980,777 GRAND TOTAL GENERAL FUND EXPENDITURES \$ 13,814,967 SCHOOL OPERATING FUND						
Transfer to Comp. Services Fund S 3,595,827 TOTAL TRANSFERS TO OTHER FUNDS S 3,595,827 TOTAL TRANSFERS TO OTHER FUNDS S 7,980,777 SCHOOL OPERATING FUND S 13,814,967 SCHOOL OPERATING FUND State S 3,619,049 Miscellancous Rev. S 219,492 State S 8,127,424.00 Federal S 13,814,481 SCHOOL CAPITAL PROJECTS SCHOOL CAPITAL PROJECTS S 13,814,481 SCHOOL CAPITAL PROJECTS S 269,114 SCHOOL TEXTBOOK FUND Revenue Local S 8,5777 Local S 36,256 Total S 36,256 Total S 122,033 SCHOOL SERVICES FUND SCHOOL SERVICES FUND S 122,033 SCHOOL SERVICES FUND S 310,531 State						
Transfer to Debt Services Fund \$ 3,595,827 7,980,777						
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SCHOOL OPERATING FUND SCHOOL OPERATING FUND						
Cocal \$ 3,619,049 Miscellaneous Rev. \$ 219,492 State \$ 8,127,424.00 Federal \$ 1,848,516.00 Total \$ 13,814,481 Expenditures \$ 13,814,481 SCHOOL CAPITAL PROJECTS Revenue - Local \$ 269,114 SCHOOL TEXTBOOK FUND Revenue State \$ 85,777 Local \$ 36,256 Total \$ 122,033 Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue Local \$ 310,531 State \$ 310,531 State \$ 144,365 State \$ 144,365 State \$ 144,365 State \$ 310,531 State \$ 144,365 State \$ 144		TOTAL TRANSFERS TO OTHER FU	INDS		\$	7,980,777
Local \$ 3,619,049 Miscellaneous Rev. \$ 219,492 State \$ 8,127,424.00 Federal \$ 1,848,516.00 Total \$ 13,814,481 Expenditures \$ 13,814,481 SCHOOL CAPITAL PROJECTS Revenue - Local \$ 269,114 Expenditures \$ 269,114 SCHOOL TEXTBOOK FUND Revenue State \$ 85,777 Local \$ 36,256 Total \$ 122,033 Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue Local \$ 310,531 State \$ 310,		GRAND TOTAL GENERAL FUND EX	XPENDITUE	RES	\$	13,814,967
Local \$ 3,619,049 Miscellaneous Rev. \$ 219,492 State \$ 8,127,424.00 Federal \$ 1,848,516.00 Total \$ 13,814,481 Expenditures \$ 13,814,481 SCHOOL CAPITAL PROJECTS Revenue - Local \$ 269,114 Expenditures \$ 269,114 SCHOOL TEXTBOOK FUND Revenue State \$ 85,777 Local \$ 36,256 Total \$ 122,033 Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue Local \$ 310,531 State \$ 310,531 State \$ 144,365	SCHOOL	L OPERATING FUND				
Miscellaneous Rev. \$ 219,492 State		Revenue				
State		Local	\$	3,619,049		
Federal \$ 1,848,516.00		Miscellaneous Rev.	\$	219,492		
Total \$ 13,814,481		State	\$	8,127,424.00		
Expenditures		Federal	\$	1,848,516.00		
SCHOOL CAPITAL PROJECTS Revenue - Local \$ 269,114 Expenditures \$ 269,114 SCHOOL TEXTBOOK FUND Revenue \$ 85,777 Local \$ 36,256 Total \$ 122,033 Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue Local \$ 310,531 State \$ 144,365		Total	\$	13,814,481		
Revenue - Local \$ 269,114		<u>Expenditures</u>	\$	13,814,481		
Revenue - Local \$ 269,114	SCHOOL	L CAPITAL PROJECTS				
SCHOOL TEXTBOOK FUND Revenue State \$ 85,777 Local \$ 36,256 Total \$ 122,033 Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue Local \$ 310,531 State \$ 144,365	201100		\$	269,114		
SCHOOL TEXTBOOK FUND Revenue State \$ 85,777 Local \$ 36,256 Total \$ 122,033 Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue Local \$ 310,531 State \$ 144,365						
Revenue State \$ 85,777 Local \$ 36,256 Total \$ 122,033 Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue Local \$ 310,531 State \$ 144,365		<u>Expenditures</u>	\$	269,114		
State \$ 85,777 Local \$ 36,256 Total \$ 122,033 Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue \$ 310,531 State \$ 144,365	SCHOO	L TEXTBOOK FUND				
Local \$ 36,256		Revenue				
Total \$ 122,033 Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue \$ 310,531 State \$ 144,365		State	\$	85,777		
Expenditures \$ 122,033 SOCIAL SERVICES FUND Revenue Local \$ 310,531 State \$ 144,365		Local	\$	36,256		
SOCIAL SERVICES FUND Revenue \$ 310,531 Local \$ 144,365		Total	\$	122,033		
Revenue Local \$ 310,531 State \$ 144,365		<u>Expenditures</u>	\$	122,033		
Local \$ 310,531 State \$ 144,365	SOCIAL	SERVICES FUND				
State \$ 144,365		<u>Revenue</u>				
State \$ 144,365		Local	\$	310,531		
		State	\$	144,365		
		Federal				

Total

1,356,317

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<u>Expenditures</u>	Ф	1,356,317
COMPREHENSIVE SERVICES ACT		
Revenue	<i>A</i>	150.000
Local	\$	150,000
State	\$	450,000
Total	\$	600,000
Expenditures	\$	600,000
CAPITAL IMPROVEMENTS PROGRAM		
<u>Revenue</u> - Local	\$	56,820
Expenditures	\$	56,820
UTILITIES OPERATING FUND		
Revenue - Local	\$	435,406
<u>Expenditures</u>	\$	435,406
IDA FUND		
Revenue - Local	\$	377,855
<u>Expenditures</u>		
Transfer to Debt Svc.	\$	207,000
Transfer to CIP Fund	\$	56,820
Expenditures	\$	114,035
Total	\$	377,855
DEBT SERVICE FUND		
Revenue - Local	\$	3,828,863
<u>Expenditures</u>	\$	3,828,863
HEALTH INSURANCE FUND		
Revenue - Local	\$	1,912,500
<u>Expenditures</u>	\$	1,912,500
ASSET FORFEITURE FUND		
Revenue	\$	30,000
<u>Expenditures</u>	\$	30,000
LAW LIBRARY FUND		
Revenue - Balance forward	\$	2,086
Para Pr		
Expenditures	φ	4.007
Transfer to Gen. Fund	\$	2,086

SPECIAL WELFARE FUND

 Revenue
 \$ 30,000

 Expenditures
 \$ 30,000

**TOTAL PROPOSED BUDGET

\$28,669,665

A Copy-Teste:

Vivian Seay Giles County Administrator

At a regular meeting of the Cumberland County Board of Supervisors, held on April 10, 2012, following advertisement and public hearing held on April 10, 2012, which is required by the Code of Virginia, on a motion by Supervisor Osl and carried, the Board adopted the following tax rates for 2012.

Vote: Mr. Osl - aye

Mr. Banks - abstain Mr. Ingle - aye Mr. Meinhard - aye Mr. Wheeler - aye

<u>Levy</u>	2011 Actual Levy	2012 Proposed Levy
Real Estate & Manufactured Homes	\$0.68	\$0.68
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	\$0.68	\$0.68

A Copy-Teste:

Vivian Seay Giles County Administrator