

**COUNTY OF CUMBERLAND
BUDGET FOR THE FISCAL YEAR COMMENCING
JULY 1, 2010
TAX RATE EFFECTIVE 2010 CALENDAR YEAR**

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 19, 2010 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, 2010.

The County of Cumberland proposes to increase property tax levies to the following: 1) **Assessment Increase**: Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by 12% percent. 2) **Lowered Rate Necessary to Offset Increased Assessment**: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$.52 per \$100 of assessed value. This rate will be known as the "*lowered tax rate.*" 3) **Effective Rate Increase**: The County of Cumberland proposes to adopt a tax rate of \$.75 per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$.23 per \$100, or 45% percent. This difference will be known as the "*effective tax rate increase.*" Individual property taxes may, however, increase at a percentage greater than or less than the above percentage. 4) **Proposed Total Budget Increase**: Based on the proposed real property tax rate and changes in other revenues, the total budget of County of Cumberland will exceed last year's by minus \$1,341,991.00. 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.

A public hearing will be held by the Board of Supervisors on April 19, 2010 at 7:30 p.m. or as soon thereafter as may be heard, in the Cumberland Courthouse Circuit Courtroom at Cumberland, Virginia to consider the following proposed budget estimates for the fiscal year beginning July 1, 2010.

REVENUE ESTIMATES

GENERAL FUND REVENUES

REVENUE FROM LOCAL SOURCES

General Property Taxes	\$ 8,538,400
Other Local Taxes	1,348,600
Permits, Privilege Fees & Reg.	71,400
Fines & Forfeitures	85,000
Revenue from Use of Money & Property	10,000
Charges for Services	83,060
Miscellaneous Revenue	516,000
(Includes project reimbursements, host fees, etc.)	
Rollover Balance	<u>1,325,936</u>

Subtotal \$11,978,396

TRANSFERS FROM OTHER FUNDS

Transfer from Water Fund \$ 10,000

REVENUE FROM COMMONWEALTH \$ 1,677,937

TOTAL GENERAL FUND REVENUE **\$13,666,333**

EXPENDITURE ESTIMATES

GENERAL FUND EXPENDITURES

General Government Administration	\$1,381,770
Judicial Administration	326,434
Public Safety	1,667,069
Public Works	1,141,200
Health	130,491
Education - Comm. College	67,178
Parks, Recreational & Cultural	177,213
Community Development	301,236
Non-departmental Expenditures	<u>230,500</u>

TOTAL GENERAL FUND EXPENDITURES **\$5,423,091**

TRANSFERS TO OTHER FUNDS

Transfer to School Fund	\$ 3,306,750
Transfer to School Capital Projects	246,596
Transfer to Social Services Fund	294,984
Transfer to Comp. Services Act	235,000
Transfer to Debt Service Fund	3,998,422
Transfer to E911 Fund	35,670
Transfer to Capital Improvements Fund	<u>125,820</u>

TOTAL TRANSFERS TO OTHER FUNDS **\$ 8,243,242**

GRAND TOTAL GENERAL FUND EXPENDITURES **\$13,666,333**

SCHOOL OPERATING FUND

<u>Revenue</u>	
Local	\$ 3,306,750
State	\$ 8,909,074
Federal	<u>\$ 1,995,509</u>
Total	\$14,211,333
<u>Expenditures</u>	
	\$14,211,333

SCHOOL CAPITAL PROJECTS

<u>Revenue</u>	
Local	\$ 246,596
<u>Expenditures</u>	
	\$ 246,596

SCHOOL TEXTBOOK FUND

<u>Revenue</u>	
State	\$ 78,539
<u>Expenditures</u>	
	\$ 78,539

SOCIAL SERVICES FUND

<u>Revenue</u>	
Local	\$ 294,984
State	168,286
Federal	<u>851,221</u>
Total	\$ 1,314,491
<u>Expenditures</u>	
	\$ 1,314,491

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	\$ 125,820
<u>Expenditures</u>	
	\$ 125,820

E-911 FUND

Revenue

Local Taxes \$ 35,670

Expenditures \$ 35,670

SEWER OPERATING FUND

Revenue

Local \$ 266,032

Expenditures \$ 266,032

WATER OPERATING FUND

Revenue

Local \$ 150,070

Expenditures \$ 150,070

IDA FUND

Revenue

Local \$ 108,567

Expenditures \$ 108,567

DEBT SERVICE FUND

Revenue

Local \$ 3,998,422

(Includes COPS Interest)

State (Construction Fund) 54,465

Total \$ 4,052,887

Expenditures \$ 4,052,887

SHERIFF'S FORFEITURE FUND

Revenue \$ 30,000

Expenditures \$ 30,000

COURTHOUSE MAINTENANCE FUND

Revenue \$ 3,000

Expenditures \$ 3,000

LAW LIBRARY FUND

Revenue \$ 1,000

Expenditures \$ 1,000

SPECIAL WELFARE FUND

Revenue \$ 55,000

Expenditures \$ 55,000

***TOTAL PROPOSED BUDGET**

\$27,092,096

<u>Levy</u>	<u>2009 Actual Levy</u>	<u>2010 Proposed Levy</u>
Real Estate & Manufactured Homes	\$.59	\$.75
Personal Property	\$ 4.40	\$ 4.50
Personal Property – Emergency Services	\$.01	\$ 4.50
Personal Property – Disabled Veterans	\$.01	\$.01
Airplanes	\$.50	\$.50
Machinery & Tools	\$ 3.75	\$ 3.75
Heavy Construction Machinery	\$ 3.75	\$ 3.75
Public Service Corporations	\$.59	\$.75

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 Ownby, County Administrator
BY ORDER OF THE BOARD OF SUPERVISORS
Cumberland County, Virginia**