



CUMBERLAND COUNTY BOARD OF SUPERVISORS

Public Hearing on Proposed Budget Cumberland County Circuit Courtroom A Cumberland, VA

Agenda for:
April 2, 2013

7:00 p.m.

7:00 pm - Roll call

1. Invocation and Pledge of Allegiance
2. Approval of Agenda Motion
3. Presentation of proposed tax rates, budget, CIP Information
4. Public Hearings
 - a) Proposed 2013 tax rates
 - b) FY 2013-14 Budget
 - c) CIP FY 2013-14 thru 2017-18
5. Adjourn – Regular monthly meeting, April 9, 2013 at 7:00 pm

County of Cumberland Virginia



**FISCAL YEAR 2013-2014
PROPOSED BUDGET**



REVENUE

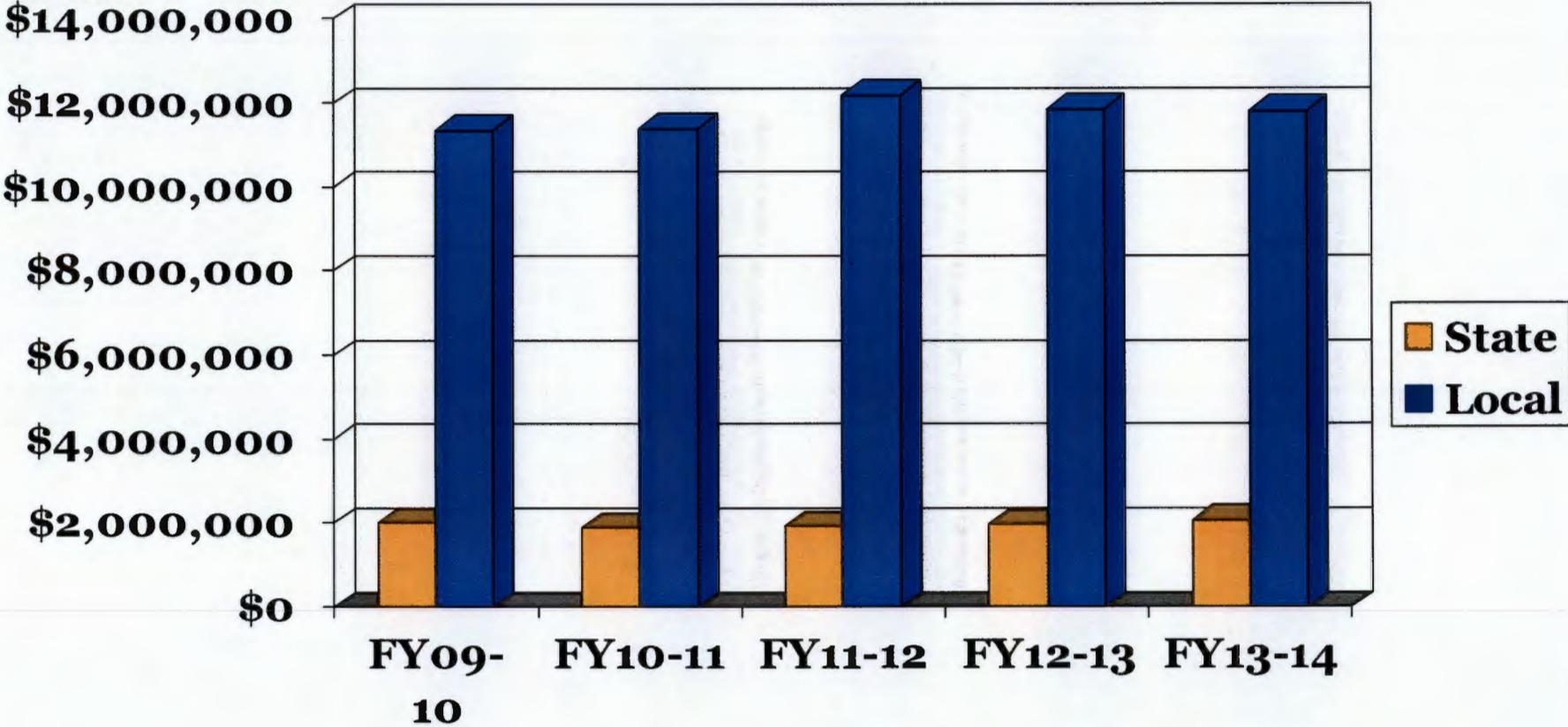
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GENERAL PROPERTY TAXES
OTHER LOCAL TAXES
PERMITS, PRIVILEGES, FEES
FINES & FORFEITURES
REVENUE FROM USE OF MONEY & PROPERTY
CHARGES FOR SERVICES
MISCELLANEOUS REVENUE
PROJECT REIMBURSEMENT & HOST FEES
REVENUE FROM THE COMMONWEALTH

GENERAL FUND REVENUE

	Amount	% of Total General Fund Revenue	+/- From Previous Year
REVENUE FROM LOCAL SOURCES			
General Property Taxes	\$8,420,800	71.35%	0.07%
Other Local Taxes	\$1,337,000	11.33%	-0.89%
Permits, Privileges, Fees	\$68,600	0.58%	-6.16%
Fines & Forfeitures	\$145,000	1.23%	0.00%
Revenue from Use of Money & Property	\$49,600	0.42%	-28.53%
Charges for Services	\$137,560	1.17%	-5.52%
Miscellaneous Revenue	\$12,400	0.11%	-31.11%
Project Reimbursement & Host Fees	\$1,631,900	13.83%	0.00%
Transfer from Law Library Fund	\$0	0%	-100.00%
TOTAL REVENUE FROM LOCAL SOURCES	\$11,802,860	85.77%	-0.39%
REVENUE FROM COMMONWEALTH	\$2,070,263	14.92%	5.28%
GRAND TOTAL GENERAL FUND REVENUE	\$13,873,123	100.00%	0.42%

**STATE & LOCAL GENERAL FUND
REVENUE ALLOCATION
FY 09-10 through FY 13-14**

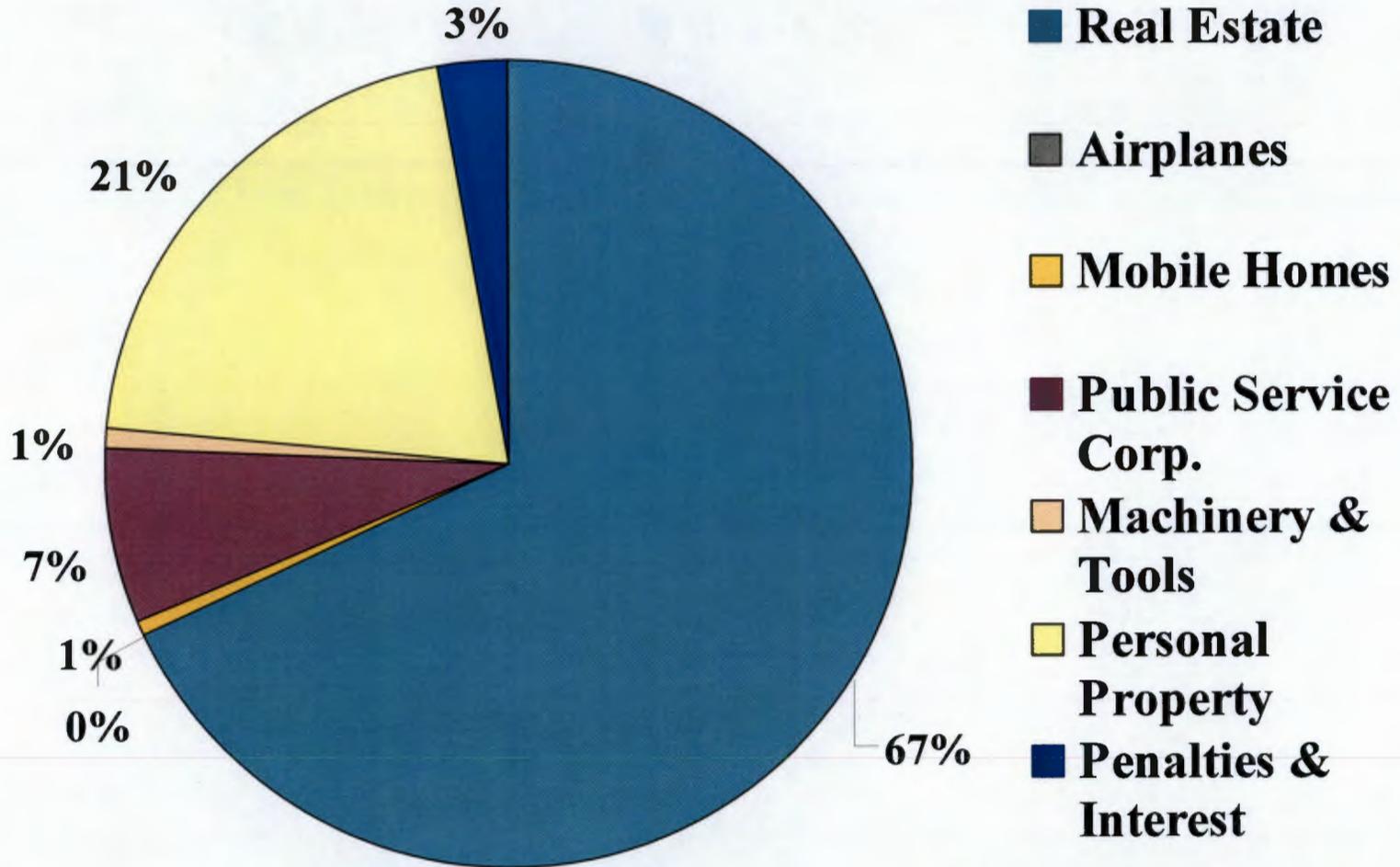


REVENUE FROM GENERAL PROPERTY TAXES

	Amount	% of Total General Fund Revenue	+/- from Prior Year
Real Estate	\$5,720,000	67.93%	-0-
Personal Property	\$1,735,000	20.60%	-2.25%
Mobile Homes	\$50,000	0.59%	-0-
Public Service Corp.	\$585,000	6.95%	8.33%
Machinery & Tools	\$80,000	0.95%	-11.11%
Airplanes	\$6,800	0.08%	4.62%
Penalties & Interest	\$244,000	2.90%	4.72%
TOTAL	\$8,420,800	100.00%	0.07%

REVENUE FROM GENERAL PROPERTY TAX

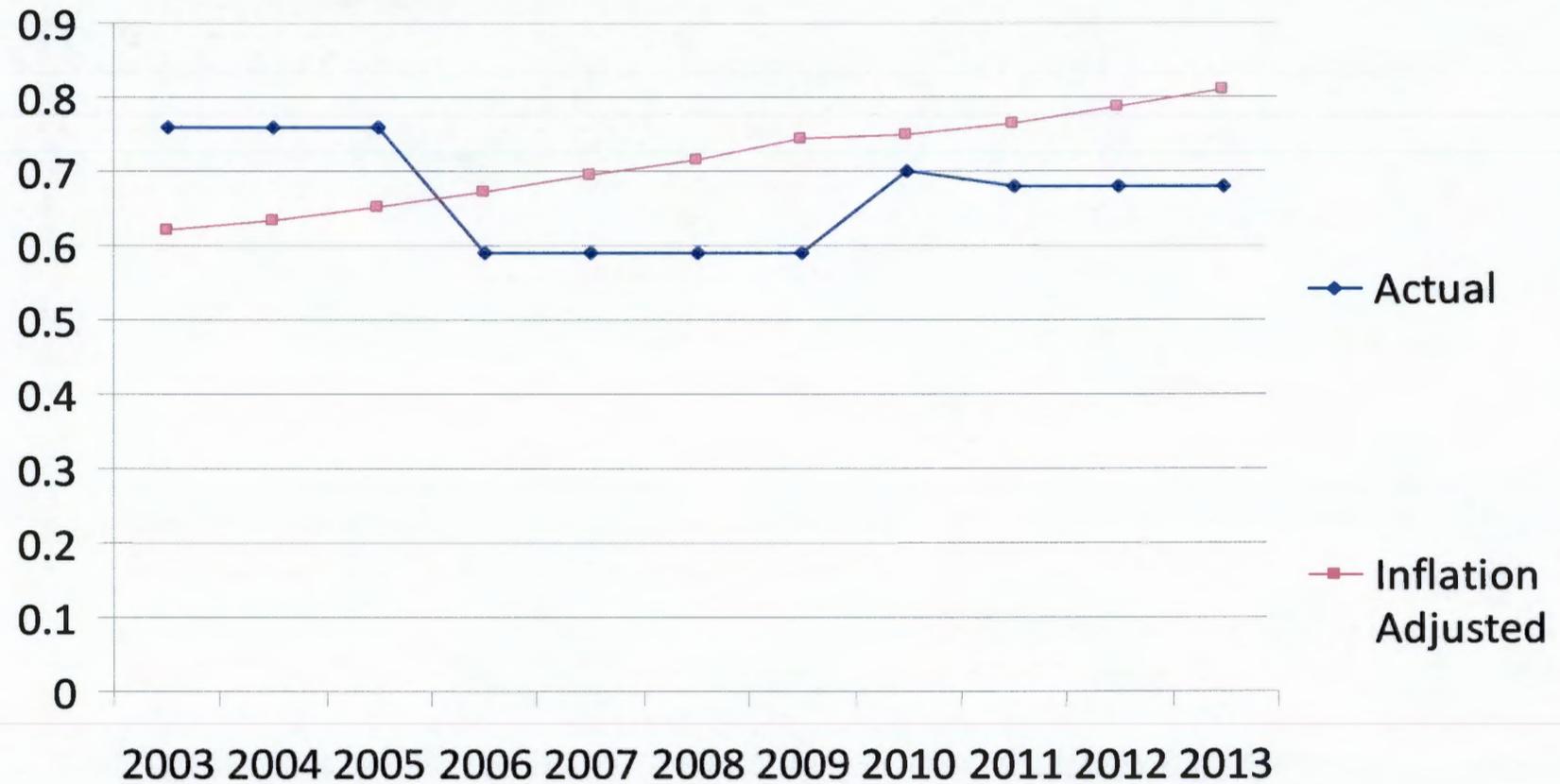
\$8,420,800



PROPOSED TAX LEVIES

Fiscal Year 2013-2014	Per \$100 Assessed Value	
	2012 Actual	2013 Proposed
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
Per Penny Yields		
Real Estate \$86,485.27	Personal Property \$6,842.60	

Historical Tax Rates



Administrative Expenditures

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**GENERAL GOVERNMENT ADMINISTRATION
JUDICIAL ADMINISTRATION
PUBLIC SAFETY
PUBLIC WORKS
HEALTH
EDUCATION
PARKS, RECREATION, CULTURAL
COMMUNITY SERVICES
SCHOOLS
COMPREHENSIVE SERVICES ACT
CAPITAL PROJECTS
DEBT SERVICE**

EXPENDITURES	Amount	% of total Expenditures	% Inc./Dec.
General Government Administration	\$1,337,138	23.81%	2.02%
Judicial Administration	\$471,577	8.40%	25.13%
Public Safety	\$1,997,631	35.57%	-1.04%
Public Works	\$1,254,218	22.33%	-3.10%
Health	\$113,441	2.02%	-21.74%
Education – Community College/CSA	\$36,422	0.65%	-0.54%
Parks, Recreation, Cultural	\$196,940	3.51%	2.18%
Community Services	\$206,813	3.68%	-52.94%
Non-Departmental Expenditures	\$1,464	0.03%	-92.68%
Total Expenditures	\$5,615,644	100.00%	-3.75%

Transfers to Other Funds	Amount	% of total Expenditures	% Inc./Dec.
School Fund	\$3,924,419	47.53%	8.44%
Social Services Fund	\$310,135	3.76%	-0.13%
Comprehensive Services Act	\$100,000	1.21%	-33.33%
Debt Service Fund	\$3,839,460	46.50%	6.78%
IDA Fund	\$83,464	1.01%	100.00%
Total Transfers	\$8,257,478	100.00%	7.58%

GENERAL FUND EXPENDITURES (\$5,615,644)

General Government Administration (\$1,337,138)

- **County Administration**
- **Independent Auditing Services**
- **Commissioner of Revenue Office**
 - **DMV Services**
 - **Property Assessment Expenses**
- **Treasurer's Office**
- **Accounting Department**
- **Information Technology Department**
- **Electoral Board and Registrar's Office**



Judicial Administration (\$471,577)

- **Circuit Court**
- **General District Court**
- **Magistrate Expenses**
- **Commonwealth's Attorney's Office**



GENERAL FUND EXPENDITURES (\$5,615,644)

Public Safety (\$1,997,631)

- Sheriff's Office – 24 / 7 Emergency Communications and Law Enforcement
- School Resource Officer
- E911 Equipment Operations Expenses
- Contributions to Local Volunteer Fire and Rescue Agencies
- Required Forestry Services Contribution
- Probation Office Expenses
- Correction and Detention of Adult and Juvenile Inmates
- Building Inspections Department
- Animal Control



Public Works (\$1,254,218)

- Refuse Disposal – collection, hauling and disposal of approximately 4,000 tons of waste collected from citizens annually
- Recycling Expenses – collection, hauling and processing of approximately 100 tons of recyclables collected from citizens annually
- Maintenance and engineering costs associated with post-closure landfills
- General Property Maintenance (repairs, maintenance, housekeeping and grounds at the following facilities:
Courthouse, Administration Complex, Public Safety Building, Registrar's Office, Refuse Transfer Stations, Madison Ball Fields, Extension Office, Social Services, Community Center, Public Library, Elementary School, Middle and High School Complex

GENERAL FUND EXPENDITURES (\$5,987,321)

Health (\$113,441)

- **Required Contribution to Local Health Department**
- **Contributions to outside agencies providing medical and mental health services to citizens**

Education (\$36,422)

- **Comprehensive Services Act management and administration**
- **Contribution to Southside Virginia Community College**

Parks, Recreation, Cultural (\$196,940)

- **Administration of Adult and Youth Recreation Programs – softball, baseball, soccer, football, basketball, cheerleading (note: these programs will generate an estimated \$36,140 in offsetting revenue)**
- **Contribution to local public library**

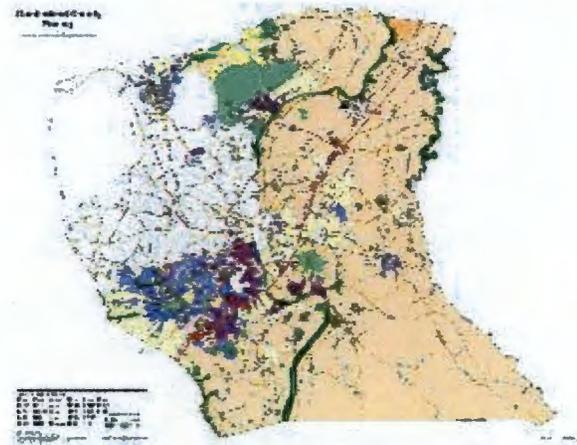
GENERAL FUND EXPENDITURES (\$7,980,777)

Community Services (\$206,813)

- **Planning Commission and Board of Zoning Appeals expenses**
- **Planning and Zoning Office**
- **Contributions to various local civic groups and organization providing services to citizens**
- **Extension Office**

Non-Departmental Expenditures (\$1,464)

- **Local Aid to the Commonwealth**
- **Miscellaneous Projects Reserve**



SCHOOL FUNDING

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SCHOOL OPERATING FUND
SCHOOL TEXTBOOK FUND
SCHOOL BUDGET



SCHOOL FUNDING

SCHOOL OPERATING FUND – Revenue / Expenditures

	Amount	% of Total	+ / - Prior Year
Miscellaneous	\$221,023	1.57%	0.70%
Local	\$3,924,419	27.94%	8.44%
State	\$8,159,784	58.10%	0.40%
Federal	\$1,738,566	12.38%	-5.95%
TOTAL	\$14,043,792	100.00%	1.66%



SCHOOL FUNDING

SCHOOL TEXTBOOK FUND

	Amount	% of Total	+ / - Prior Year
Local	\$0.00	0%	-100.00%
State	\$82,686	100.00%	-3.60%
TOTAL	\$82,686	100.00%	-32.24%

TOTAL LOCAL FUNDING FOR PUBLIC SCHOOL SYSTEM

	Amount	% Of Total Local School Funding	% of Total Local Revenue	+ / - Prior Year
Operating	\$3,924,419	100.00%	100.00%	8.44%
Capital Projects	\$0	0.00%	0.00%	-100.00%
Textbooks	\$0	0.00%	0.00%	100.00%
TOTAL	\$3,924,419	100.00%	100.00%	0.00%

SCHOOL FUNDING

TOTAL SCHOOL BUDGET

	Proposed FY 2013-2014 Budget	FY 2012-2013 Budget	+ / - Prior Year
Operating Budget	\$14,043,792	13,814,481	1.66%
Capital Projects	\$0	\$269,114	-100.00%
Textbooks	\$82,686	\$122,033	-32.24%
TOTAL	\$14,126,478	14,205,628	-0.56%



Other Funding



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SOCIAL SERVICES FUND
COMPREHENSIVE SERVICES ACT
UTILITIES OPERATING FUND
HEALTH INSURANCE FUND
ASSET FORFEITURE FUND
SPECIAL WELFARE FUND
INDUSTRIAL DEVELOPMENT AUTHORITY (IDA)

Other Funding

SOCIAL SERVICES FUND (REVENUE=EXPENDITURES)

	Amount	% of Total	+ / - Prior Year
Local	\$310,135	25.38%	-0.13%
State	\$140,480	11.50%	-2.69%
Federal	\$771,161	63.12%	-14.45%
TOTAL	\$1,221,776	100.00%	-9.92%

COMPREHENSIVE SERVICES ACT (REVENUE=EXPENDITURES)

	Amount	% of Total	+ / - Prior Year
Local	\$100,000	22.22%	-33.33%
State	\$350,000	77.78%	-22.22%
TOTAL	\$450,000	100.00%	-25.00%

Other Funding

UTILITIES OPERATING FUND (REVENUE=EXPENDITURES)

	Amount	+ / - Prior Year
Local	\$396,660	-8.90%
TOTAL	\$396,660	-8.90%

HEALTH INSURANCE FUND

	Amount	+ / - Prior Year
Local (Premium Receipts)	\$1,913,526	0.05%

Other Funding

ASSET FORFEITURE FUND

	Amount	+ / - Prior Year
Local (Asset Forfeitures)	\$30,000	0.00%

SPECIAL WELFARE FUND

	Amount	+ / - Prior Year
Local	\$20,000	-33.33%%

INDUSTRIAL DEVELOPMENT AUTHORITY (IDA)

	Amount	+ / - Prior Year
Local	\$127,464	-66.27%

Debt Service



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**ELEMENTARY SCHOOL
MIDDLE/HIGH SCHOOL COMPLEX
AMERESCO/SCHOOL COMPLEX
COURTHOUSE EXPANSION
PUBLIC FACILITIES NOTE
LESUEUR PROPERTY**

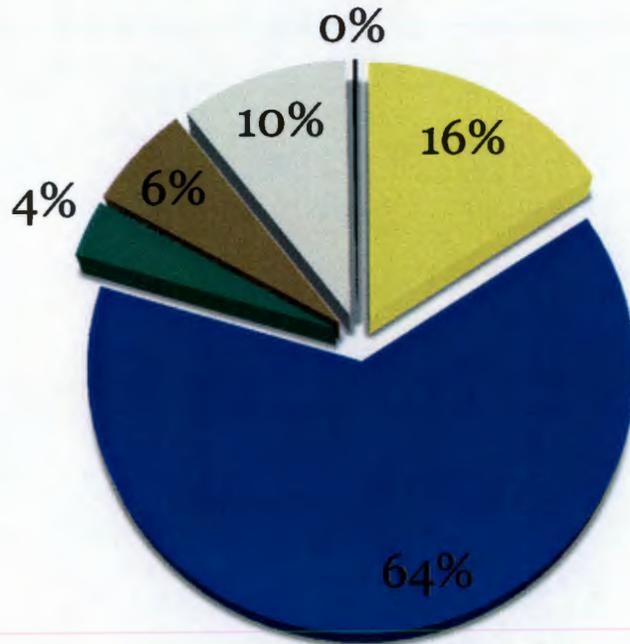
DEBT SERVICE FUND (100% Funding from Local Revenue)

	Amount	% of Total Debt	+/- from Prior Year
Elementary School	\$609,423	15.81%	-1.16%
Middle School / High School Complex	\$2,459,077	63.80%	3.27%
AMERESCO / School Complex	\$134,158	3.48%	2.85%
Courthouse Expansion	\$249,041	6.46%	-14.64%
Public Facilities Note	\$393,694	10.21%	0.72%
LeSueur Property	\$9,068	0.24%	-50.00%
TOTAL	3,854,461\$	100.00%	0.67%

Total Debt Service

\$3,854,461

Debt



■ **Elementary School**
\$609,423

■ **Middle School/High School Complex**
\$2,459,077

■ **AMERESCO** **\$134,158**

■ **Courthouse Expansion** **\$249,041**

■ **Public Facility Note**
\$393,694

■ **LeSueur Loan**
\$9,068

Capital Improvements

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COMPUTER SYSTEM UPGRADES
SEWER PUMP REPLACEMENTS
SHERIFF – MOTOR VEHICLES AND EQUIPMENT
RANDOLPH FIRE DEPARTMENT – MOTOR VEHICLE



LOCALLY FUNDED CAPITAL IMPROVEMENTS PROGRAM

REVENUE

	General Fund	\$0
TOTAL REVENUE		\$0

PROJECTS

	Computer System Upgrades	\$0
	Sewer Pump Replacements	\$0
	Sheriff – Motor Vehicles and Equipment	\$0
	Randolph Fire Department – Motor Vehicles	\$0
TOTAL PROJECTS		\$0

**CUMBERLAND COUNTY CAPITAL IMPROVEMENT PLAN TABLE
FY 2013-2014 to FY 2017-2018**

COUNTY ADMINISTRATION

Project Description	Estimated Cost	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Information Technology						
Financial Server Replacement	\$60,000	\$60,000				
E911 Call Taking Replacement	\$45,271	\$30,000	15,271			
Sewer / Water						
Sewer Pump Replacement	\$15,000	\$15,000				
Structure Improvement/Repair	\$25,000	\$25,000				
Backup / Business Park Water	\$920,000	\$310,000	\$550,000			
Recreation – Ball Field Pavilion	\$15,000	\$15,000				
Jail Environmental Hazard Abatement	\$49,000	\$49,000				
DSS Parking Lot Paving	\$33,571	\$33,571				
Mechanical Replacement Fund	\$25,000	\$25,000				
Fleet Update/snow removal	\$58,237	\$58,237				
Old Jail/Museum Renovations	\$780,000					\$780,000

**CUMBERLAND COUNTY CAPITAL IMPROVEMENT PLAN TABLE
FY 2013-2014 to FY 2017-2018**

COUNTY ADMINISTRATION (Cont.)

Project Description	Estimated Cost	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Administration Complex						
Lighting/HVAC	\$43,725	\$43,725				
Parking Lot Resealing	\$14,000	\$14,000				
Admin. Parking Lot	\$120,000	\$75,000	\$45,000			

EMERGENCY SERVICES

Sheriff's Office

Sally Port	\$135,922	\$135,922				
Vehicles	\$126,859	\$42,286	\$42,286	\$42,286		
Impound Lot	\$12,600	\$12,600				

Emergency Services Committee

Cartersville Fire

Ambulance Replacement	\$200,000	\$10,000	\$40,000			
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Randolph Fire Department

3,000 Gallon Tanker Purchase	\$337,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Engine 42 Payment		\$11,820	\$11,820	\$11,820	\$11,820	\$11,820

**CUMBERLAND COUNTY CAPITAL IMPROVEMENT PLAN TABLE
FY 2013-2014 to FY 2017-2018**

PUBLIC LIBRARY

Project Description	Estimated Cost	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Vending Branch	\$36,177	\$36,177				
Building Addition	\$1,184,500			\$215,000	\$115,500	\$854,000

SCHOOL PROJECTS

Elementary Tile Floor	\$200,000	\$200,000				
Site Plan Study	\$9,500	\$9,500				
Elementary HVAC Option 1	\$8,000	\$8,000				
Elementary HVAC Option 2	\$1,500,000	\$1,500,000				
Track Resurfacing	\$535,000	\$535,000			\$300,000	
Middle School/High School – Old Pod Maintenance	\$56,000	\$56,000				
Elementary School Roof, Gutters, Bus Shop Roof Replacement	\$497,000	\$100,000	\$100,000	\$297,000		
Football Grandstands	\$120,000	\$120,000				

**CUMBERLAND COUNTY CAPITAL IMPROVEMENT PLAN TABLE
FY 2013-2014 to FY 2017-2018**

SUMMARY

Project Department	2013-2014	2014-2015	2015-2016	2016-2017	2016-2017
County Administration	\$724,414	\$639,389	\$-0-	\$-0-	\$780,000
Emergency Services	\$549,628	\$144,106	\$104,106	\$61,820	\$61,820
Public Library	\$36,177	\$-0-	\$215,000	\$115,500	\$854,000
School Projects	\$2,528,500	\$100,000	\$297,000	\$-0-	\$-0-
TOTAL	\$3,838,719	\$883,495	\$616,106	\$177,320	\$1,695,820

Summary Proposed Budget

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GENERAL FUND EXPENDITURES
PUBLIC SCHOOL SYSTEM
SOCIAL SERVICES
HEALTH INSURANCE FUND
OTHER FUNDS
DEBT SERVICE FUND
CAPITAL IMPROVEMENTS



2012-2013 PROPOSED BUDGET SUMMARY

	Amount	% of Total Budget	+ /- Prior Year
General Fund Expenditures	\$5,615,644	20.29%	-3.75%
Public School System	\$14,043,792	50.75%	-1.14%
Social Services	\$1,221,776	4.41%	-9.92%
Health Insurance Fund	\$1,913,526	6.91%	0.05%
Other Funds	\$1,024,124	3.70%	-30.58%
Debt Service Fund	\$3,854,460	13.93%	0.67%
Capital Improvements	\$0	0.00%	-100.00%
TOTAL	\$27,673,322	100.00%	-3.48%