

**COUNTY OF CUMBERLAND**  
**NOTICE OF PUBLIC HEARINGS**  
**TAX RATE EFFECTIVE 2019 CALENDAR YEAR**  
**BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2019**  
**5-YEAR CAPITAL IMPROVEMENTS PROGRAM COMMENCING JULY 1, 2019**

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 2, 2019 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, 2019.

A **PUBLIC HEARING** will be held by the Board of Supervisors on April 2, 2019, 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 following proposed budget estimates for the fiscal year beginning July 1, 2019.

A **PUBLIC HEARING** will be held by the Board of Supervisors on April 2, 2019 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 5-Year Capital Improvements Program for the fiscal years beginning July 1, 2019 and ending June 30, 2024.

**GENERAL FUND REVENUE ESTIMATES**

**GENERAL FUND REVENUES**

REVENUE FROM LOCAL SOURCES

General Property Taxes	\$ 9,371,500
Other Local Taxes	1,145,500
Permits, Privilege Fees & Reg.	92,900
Fines & Forfeitures	150,000
Revenue from Use of Money & Property	93,500
Charges for Services	823,160
Miscellaneous Revenue	1,143,900

TOTAL REVENUE FROM LOCAL SOURCES	\$12,820,460
----------------------------------	--------------

<b>REVENUE FROM COMMONWEALTH</b>	<b>\$ 2,697,981</b>
----------------------------------	---------------------

**TOTAL GENERAL FUND REVENUE** **\$15,518,441**

**GENERAL FUND EXPENDITURE ESTIMATES**

**GENERAL FUND EXPENDITURES**

General Government Administration	\$ 1,739,934
Judicial Administration	553,568
Public Safety	3,222,485
Public Works	1,728,975
Health	142,096
Education – Comm. College	49,534
Parks, Recreational & Cultural	185,280
Community Services	195,605
Non-departmental Expenditures	<u>22,795</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 7,840,273</b>

**TRANSFERS TO OTHER FUNDS**

Transfer to School Fund	\$ 3,905,419
Transfer to Social Services Fund	345,730
Transfer to Child Services Act	250,000
Transfer to Debt Services Fund	3,106,556
Transfer to Utilities Fund	0
Transfer to IDA Fund	70,464
Transfer to Capital Projects	<u>0</u>
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$ 7,678,169</b>

**GRAND TOTAL GENERAL FUND EXPENDITURES** **\$15,518,441**

**SCHOOL OPERATING FUND**

Revenue	
Local	\$ 3,905,419
Miscellaneous Rev.	\$ 145,199
State	\$10,199,626
Federal	<u>\$ 1,663,247</u>
Total	\$15,913,491
Expenditures	\$15,913,491

**UTILITIES OPERATING FUND**

Revenue – Local	\$ 446,800
Expenditures	\$ 446,800
<b>IDA FUND</b>	
Revenue – Local	\$ 112,464
Expenditures	\$ 112,464

**GOVERNOR'S SCHOOL FUND**

Revenue	
Local Funding	\$420,940
State Funding	\$594,475
Miscellaneous	<u>\$274,987</u>
Total	\$1,290,402
Expenditures	\$1,290,402

**DEBT SERVICE FUND**

Revenue – Local	\$ 3,106,556
Expenditures	\$ 3,106,556

**SOCIAL SERVICES FUND**

Revenue	
Local	\$ 345,730
State	\$ 998,561
Federal	\$ 288,146
Total	\$ 1,632,437
Expenditures	\$ 1,632,437

**CAPITAL IMPROVEMENTS PROGRAM**

Local Funding	\$ 0
Expenditures	\$ 0

**ASSET FORFEITURE FUND**

Revenue – Local	\$ 25,030
Expenditures	\$ 25,030

**HEALTH INSURANCE FUND**

Revenue – Local	\$ 2,888,112
Expenditures	\$ 2,888,112

**SPECIAL WELFARE FUND**

Revenue – Local	\$ 23,500
Expenditure	\$ 23,500

**CHILD SERVICES ACT**

Revenue	
Local	\$ 250,000
State	\$ 575,000
Total	\$ 825,000
Expenditures	\$ 825,000

**TOTAL PROPOSED****BUDGET \$34,104,064**

<b><u>Levy</u></b>	<b><u>2018 Actual Levy</u></b>	<b><u>2019 Proposed Levy</u></b>
Real Estate & Manufactured Homes	\$ .78	\$ .78
Personal Property	\$ 4.50	\$ 4.50
Personal Property – Emergency Services	\$ 4.50	\$ 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	\$ .78	\$ .78

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 sign language interpreters, or other assistance in connection with the public hearing should notify the county administrator at least five (5) days prior to the hearing.

Vivian Seay Giles, County Administrator  
 BY ORDER OF THE BOARD OF SUPERVISORS  
 Cumberland County, Virginia