

COUNTY OF CUMBERLAND, VIRGINIA

FY 2024 Adopted Budget
JULY 1, 2023 through JUNE 30, 2024

Revenue Summary

General Fund Revenue

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	\$ Change FY 2024 Budgeted vs. FY 2023 Budgeted	% Change FY 2024 Budgeted vs. FY 2023 Budgeted
Real Estate Taxes	6,922,875	6,889,007	7,149,447	7,015,758	126,751	2%
Real/Personal Public Service	936,948	950,000	808,771	734,000	(216,000)	-23%
Personal Property Taxes	2,576,572	2,813,712	3,050,525	3,051,500	237,788	8%
Machinery & Tools	221,229	210,000	227,390	205,000	(5,000)	-2%
Penalties & Interest	346,856	290,000	341,479	303,000	13,000	4%
Local Sales & Use Taxes	864,110	700,000	806,429	775,000	75,000	11%
Consumer' Utility Taxes	181,487	162,000	173,920	181,000	19,000	12%
Business License Taxes	130,817	109,000	114,487	120,000	11,000	10%
Franchise License Taxes	18,310	14,000	18,033	16,000	2,000	14%
Motor Vehicle License Tax	241,762	238,000	250,410	238,000		0%
Taxes On Recordation & Wills	137,158	102,000	125,098	115,500	13,500	13%
Animal Licenses	5,566	6,000	3,402	4,000	(2,000)	-33%
Permits & Other Licenses	87,336	73,400	176,780	377,500	304,100	414%
Court Fines & Forfeitures	76,041	70,000	78,482	80,000	10,000	14%
Revenue From Use Of Money	30,716	18,000	325,899	170,000	152,000	844%
Revenue From Use Of Property	772	20,000	41,838	10,000	(10,000)	-50%
Court Costs	42,377	30,360	48,933	37,360	7,000	23%
Commonwealth's Attorney Fees	837	500	824	500		0%

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	\$ Change FY 2024 Budgeted vs. FY 2023 Budgeted	% Change FY 2024 Budgeted vs. FY 2023 Budgeted
General Fund Revenue						
Charges For Law Enforcement	39,195	56,000	17,238		(56,000)	-100%
Charges for Fire & Rescue Service	224,688	200,000	260,729	220,000	20,000	10%
Charges For Other Protection	85					
Charges Sanitation & Removal	1,459	500	1,917	1,000	500	100%
Charges For Parks & Recreation	40,854	18,800	61,022	21,000	2,200	12%
Charges For Planning / Com Dev.	14,601	2,000	14,650	2,000		0%
Miscellaneous	1,559,836	1,361,757	1,341,858	2,155,089	793,332	58%
Recovered Costs		400,000	189,559	375,000	(25,000)	-6%
Service Charges	64,006	40,000	62,955	50,000	10,000	25%
Non-Categorical Aid	1,221,246	1,177,235	1,190,674	1,169,835	(7,400)	-1%
Shared Expenses (State Revenue)	167,076	1,437,671	184,059	1,586,035	148,364	10%
DMV License Agent	46,154	36,000	42,280	36,000		0%
State Grant Funds	260,409	125,491	179,023	107,764	(17,727)	-14%
Federal Grant Funds	121,812	86,333	94,021	172,120	85,787	99%
Transfers	2,101					
Total General Fund Revenue	17,788,280	17,637,766	17,382,132	19,329,960	1,692,195	10%
Asset Forfeiture Fund						
Interest - State	32		35			
Asset Forfeiture Revenue (State)	10,360	25,000	7,429	30,000	5,000	20%
Total Asset Forfeiture Fund Revenue	10,392	25,000	7,464	30,000	5,000	20%

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	\$ Change FY 2024 Budgeted vs. FY 2023 Budgeted	% Change FY 2024 Budgeted vs. FY 2023 Budgeted
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Additional Funds

Social Services Fund

Miscellaneous Revenue	21,820		31,827			
Welfare	474,463	683,557	432,037	889,583	206,026	30%
Social Services	780,278	921,944	797,476	1,003,863	81,919	9%
Fund Transfers	262,958	425,097	375,532	500,136	75,039	18%
Total Social Services Fund	1,539,519	2,030,598	1,636,872	2,393,582	362,984	18%

School Fund

Expenditure Refunds	227,763		322,295			
Miscellaneous Revenue	78,998	140,568	69,182	140,568		0%
State Education Revenue	10,753,342	14,751,874	14,897,772	14,751,874		0%
Federal Education Revenue	3,636,582	3,333,201	4,163,344	3,333,201		0%
Fund Transfers	3,571,857	4,881,738	3,463,507	5,371,366	489,628	10%
Total School Fund	18,268,542	23,107,381	22,916,100	23,597,009	489,628	10%

Governor's School Fund

Interest on Deposits	877		12,293			
Misc. Revenue	17,241	466,418	15,235	160,000	(306,418)	-66%
Local Contributions	425,283	425,000	428,505	425,000		
State Funds	612,053	647,852	632,472	717,190	69,338	11%
Total Governor's School Fund	1,055,454	1,539,270	1,088,505	1,302,190	(237,080)	-15%

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	\$ Change FY 2024 Budgeted vs. FY 2023 Budgeted	% Change FY 2024 Budgeted vs. FY 2023 Budgeted
Additional Funds						
Capital Projects Fund						
Interest On Bank Deposits	385		1,224			
Proceeds from Indebtedness	2,100,000					
Fund Transfers	316,100	30,100	1,138,799	300,000	269,900	897%
Total Capital Projects Fund	2,416,485	30,100	1,140,023	300,000	269,900	897%
Debt Service Fund						
Non-Revenue Receipts	860,000					
Transfers	3,093,888	3095731	3,087,844	3,004,638	(91,093)	-3%
Total Debt Service Fund	3,953,888	3,095,731	3,087,844	3,004,638	(91,093)	-3%
CSA Fund						
Misc. Revenue			52,698			
Revenue from State	231,947	575,000	114,743	575,000		
Transfers	175,000	200,000	200,000	200,000		
Total CSA Fund	406,947	775,000	367,441	775,000	0	0%

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	\$ Change FY 2024 Budgeted vs. FY 2023 Budgeted	% Change FY 2024 Budgeted vs. FY 2023 Budgeted
Additional Funds						
Utility Fund						
Interest Revenue	135		269			
Charges and Fees	397,783	403,785	389,372	406,485	2,700	0.7%
Late Payment Penalty	7,413	6,885	3,034	7,500	615	8.9%
Admin Fee/Charges	15,925	16,400	16,074	16,825	425	2.6%
Misc.	837	1,500	1,371	1,500	-	0.0%
Transfers	129,166	123,823	142,343	218,586	94,763	76.5%
Total Utility Fund	551,259	552,393	552,463	650,896	98,503	17.8%
EDA Fund						
Interest	8		12			
Rent of General Property	50,276	45,000	48,335	46,000	1,000	2.2%
Grants			4,000			
Transfers	99,187	91,624	112,163	107,030	15,406	16.8%
Total EDA Fund	149,471	136,624	164,510	153,030	16,406	12.0%
Special Welfare Fund						
Miscellaneous Revenue	22,697	20,000	26,765	20,000		
Federal Funds		3,500		3,500		
Total Special Welfare Fund	22,697	23,500	26,765	23,500		
Budget Total	46,162,934	48,953,363	48,370,119	51,559,805	2,606,443	5.3%

COUNTY OF CUMBERLAND, VIRGINIA

FY 2024 Adopted Budget

JULY 1, 2023 through JUNE 30, 2024

Expenditure Summary

General Fund Expenditures by Department

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	\$ Change FY 2024 Budgeted vs. FY 2023 Budgeted	% Change FY 2024 Budgeted vs. FY 2023 Budgeted
General & Financial Administration						
Board of Supervisors	71,020	44,716	62,955	51,003	6,287	14.1%
County Administrator	211,996	266,609	284,619	266,943	334	0.1%
Legal Services	46,757	66,425	44,302	51,425	(15,000)	-22.6%
Independent Auditor	62,062	68,000	97,412	87,000	19,000	27.9%
Commissioner of Revenue	265,856	291,965	278,973	297,937	5,972	2.0%
Assessor		75,000	135,874	163,700	88,700	118.3%
Equalization Board				1,200	1,200	
Treasurer	312,160	333,761	364,307	388,573	54,812	16.4%
Accounting	236,625	250,254	247,302	236,321	(13,933)	-5.6%
Data Processing	292,811	318,714	311,324	263,117	(55,597)	-17.4%
Total General & Financial Administration	1,499,287	1,715,444	1,827,068	1,807,220	91,775	5.3%
Electoral Board						
Electoral Board	18,692	27,979	28,123	34,329	6,350	22.7%
Registrar	111,170	122,557	113,813	129,615	7,058	5.8%
Total Electoral Board	129,862	150,536	141,936	163,944	13,408	8.9%
Judicial Administration						
Circuit Court	15,909	19,050	16,735	18,590	(460)	-2.4%
General District Court	2,680	5,080	2,936	5,229	149	2.9%
Magistrate	1,343	625	998	730	105	16.8%
Clerk of Circuit Court	333,807	345,679	335,810	367,200	21,521	6.2%
Law Library	1,205	1,200	1,389	1,200		0.0%
Victim and Witness Assistance	51,028	65,726	55,240	68,335	2,609	4.0%
Commonwealth's Attorney	215,393	253,546	239,662	277,263	23,717	9.4%
Total Judicial Administration	621,365	690,906	652,770	738,546	47,641	6.9%

General Fund Expenditures by Department

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	\$ Change FY 2024 Budgeted vs. FY 2023 Budgeted	% Change FY 2024 Budgeted vs. FY 2023 Budgeted
Public Safety						
Sheriff	1,720,343	1,887,090	2,046,849	2,155,325	268,235	14.2%
School Resource Officer	84,475	89,082	60,048	145,120	56,038	62.9%
E911	56,516	107,350	100,936	114,350	7,000	6.5%
Chesterfield Med-Flight	200	700	700	1,100	400	57.1%
Forestry Service	8,804	8,804	8,804	8,804		0.0%
Cumberland Fire & EMS	1,088,117	1,185,092	1,266,293	1,214,812	29,720	2.5%
Probation Office	1,390	1,400	1,298	1,400		0.0%
Correction & Detention	409,635	377,000	390,578	389,000	12,000	3.2%
Building Inspections	134,761	142,916	148,342	155,613	12,697	8.9%
Animal Control	122,902	131,428	154,919	176,296	44,868	34.1%
Medical Examiner	120	200	100	200		0.0%
Total Public Safety	3,627,263	3,931,062	4,178,867	4,362,020	430,958	11.0%
Public Works						
Refuse Disposal	880,091	833,871	962,253	835,166	1,295	0.2%
General Properties	787,952	777,577	1,031,845	955,961	178,384	22.9%
Total Public Works	1,668,043	1,611,448	1,994,098	1,791,127	179,679	11.2%
Health & Welfare						
Supplement of Local Health	101,768	125,440	115,755	133,379	7,939	6.3%
Piedmont Senior Resources	10,822	11,523	11,523	11,523		0.0%
Chapter 10 Board - Crossroads	37,000	37,000	37,000	35,137	(1,863)	-5.0%
Free Clinic of Powhatan			10,000	10,000	10,000	100.0%
Heart of Virginia Free Clinic			2,000	2,000	2,000	100.0%
Total Health & Welfare	149,590	173,963	164,278	192,039	18,076	10.4%
Education						
CSA Management	51,334	57,251	14,598	19,825	(37,426)	-65.4%
Community Colleges	4,823	4,743	10,622	4,748	5	0.1%
Total Education	56,157	61,994	25,220	24,573	(37,421)	-60.4%

General Fund Expenditures by Department

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	\$ Change FY 2024 Budgeted vs. FY 2023 Budgeted	% Change FY 2024 Budgeted vs. FY 2023 Budgeted
Parks, Recreation, and Cultural						
Recreation	79,498	76,836	147,015	141,889	65,053	84.7%
Local Library	117,768	118,354	118,354	119,537	1,183	1.0%
Total Parks, Recreation, and Cultural	197,266	195,190	265,369	261,426	66,236	33.9%
Community Development						
Planning Commission	6,795	9,880	6,103	10,264	384	3.9%
Planning/Zoning Dept.	72,107	93,964	92,924	123,623	29,659	31.6%
Community & Economic Development	8,084	3,000	1,258	3,000		0.0%
Board of Zoning Appeals	1,410	1,270	170	1,270		0.0%
Commonwealth Regional Council	23,953	19,000	19,000	19,000		0.0%
Total Community Development	112,349	127,114	119,455	157,157	30,043	23.6%
Civic Contributions						
STEPS	14,495	14,495	14,495	14,495		0.0%
Piedmont Area Veterans Council	5,000	5,000	5,000	5,000		0.0%
Farmville Area Chamber of Commerce	1,500	1,500	1,500	1,500		0.0%
Longwood Small Bus. Development	3,000	3,000	3,000	3,000		0.0%
Southside Violence Prevention	10,000	8,348	8,348		(8,348)	-100.0%
Virginia Legal Aid Society				2,600	2,600	100.0%
Friends of CCAC	172					0.0%
Piedmont Habitat for Humanity	5,000	5,000	5,000	5,000		0.0%
Peter Francisco SWD	12,000	12,000	12,000	12,000		0.0%
Extension Agents	46,223	62,153	52,726	66,058	3,905	6.3%
Total Civic Contributions	97,390	111,496	102,069	109,653	(1,843)	-1.7%
Non-Departmental						
Nondepartmental	13,289	20,500	14,146	20,500		0.0%
Total Non-Departmental	13,289	20,500	14,146	20,500	0	0.0%
Total General Fund Expenditures	8,171,861	8,789,653	9,485,276	9,628,204	838,551	9.5%

Additional Funds

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	\$ Change FY 2024 Budgeted vs. FY 2023 Budgeted	% Change FY 2024 Budgeted vs. FY 2023 Budgeted
Asset Forfeiture Fund						
Commonwealth's Attorney	921	8,000	500	10,000	2,000	25.0%
Sheriff	3,600	17,000	3,600	20,000	3,000	17.6%
Total Asset Forfeiture Fund Expenditures	4,521	25,000	4,100	30,000	5,000	20.0%
Social Services Fund						
Administration	1,539,520	2,030,598	1,636,873	2,393,582	362,984	17.9%
Total Social Services Fund Expenditures	1,539,520	2,030,598	1,636,873	2,393,582	362,984	17.9%
School Fund						
School Instruction	18,268,541	23,107,381	22,426,473	23,597,009	489,628	2.1%
Total School Fund Expenditures	18,268,541	23,107,381	22,426,473	23,597,009	489,628	2.1%
Governor's School Fund						
Governor's School Fund	1,030,171	1,539,270	1,126,326	1,302,190	(237,080)	-15.4%
Total Governor's School Fund Expenditures	1,030,171	1,539,270	1,126,326	1,302,190	(237,080)	-15.4%
Capital Projects Fund						
Bailfield			13,664		-	
Transfer Station Upgrade				65,000	65,000	100%
Comprehensive Plan Update			35,882		-	
Maintenance - General Properties	36,000		32,219	205,000	205,000	100%
Building Inspections			33,894		-	
Sheriff's Office	30,100	30,100	77,324		(30,100)	-100.0%
County Buildings - Access			85,608		-	
Data Processing				30,000	30,000	100.0%
Baber Property Purchase	181,505		74,702		-	
Cartersville Park			54,702		-	
LPJ Park			74,702		-	
Randolph Park					-	
Loan Issuance Cost	97,250				-	
Piedmont Juvenile Detention Center			467,000		-	
Total Capital Projects Fund Expenditures	344,855	30,100	949,697	300,000	269,900	896.7%

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Additional Funds

Debt Service Fund

Elementary School-Trust	1,039,794	191,667	60,161	61,197	(130,470)	-68.1%
Issuance/Underwriting Fees	15,637					
High/Middle School - YPSA	848,269	833,400	833,349	818,500	(14,900)	-1.8%
HS/MS- YPSA Loan #2	1,262,613	1,284,383	1,284,308	1,556,508	272,125	21.2%
Public Facility Bond 2020	363,306	363,008	363,756	362,701	(307)	-0.1%
AMERESCO *	167,997	172,798	172,797	65,726	(107,072)	-62.0%
Communications Equipment			129,324	140,006	140,006	100.0%
Suntrust Loan - Courthouse	251,120	250,475	249,300		(250,475)	-100.0%
Total Debt Service Fund	3,948,736	3,095,731	3,092,995	3,004,638	(91,093)	-2.9%

CSA Fund

CSA Expenditures	330,765	775,000	422,342	775,000		
Total CSA Fund Expenditures	330,765	775,000	422,342	775,000		

Utility Fund

Transfers	1,970					
Sewer Fund - Enterprise Fund	249,520	303,928	336,388	378,492	74,564	24.5%
Water Fund - Enterprise Fund	216,084	248,465	244,451	272,404	23,939	9.6%
Total Utility Fund Expenditures	467,574	552,393	580,839	650,896	98,503	17.8%

ARPA Fund

Water & Sewer Infrastructure	134,601		158,264			
Broadband	105,059		32,914			
Communications	16,450					
Piedmont Regional Jail	33,333					
Server Refresh			70,792			
Randolph Fire Dept. Renovations			514,928			
Museum Front Porch Renovations			13,400			
Courthouse BCU Upgrade			29,875			
Cascade System			36,871			
EDA Parking Lot						

Additional Funds

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	\$ Change FY 2024 Budgeted vs. FY 2023 Budgeted	% Change FY 2024 Budgeted vs. FY 2023 Budgeted
County Buildings			21,058			
Randolph Transfer Station			28,388			
Total ARPA Fund Expenditures	289,443		906,490			
EDA Fund						
Community Center Purchase	138,324	136,624	159,898	153,030	16,406	12.0%
Madison Industrial Park	20,089	0	0	0	0	
Shell Building		0	4,000	0	0	
Transfer to Debt Service	1,946	0	0	0	0	
Total EDA Fund Expenditures	160,359	136,624	163,898	153,030	16,406	12.0%
Special Welfare Fund						
Special Welfare Expenditures	17,216	23,500	27,318	23,500		
Total Special Welfare Fund Expenditures	17,216	23,500	27,318	23,500		
	34,573,562	40,105,250	40,822,627	41,858,049	1,752,799	4.4%

