

LUNENBURG COUNTY, VIRGINIA

PROPOSED BUDGET FOR THE YEAR ENDING JUNE 30, 2019

Pursuant to Section 15.2-2506 of the Code of Virginia and amendments thereto, the Lunenburg County Board of Supervisors will conduct a public hearing on Thursday, May 3, 2018 at 6:00p.m. in the General District Courtroom, Lunenburg Courts Building, Lunenburg, Virginia. The purpose of the public hearing is to give the citizens of Lunenburg County an opportunity to comment on the proposed County Budget for Fiscal Year 2018-2019 and the tax levies for Calendar Year 2018 and 2019.

The budget synopsis is prepared and published for information and fiscal planning purposes ONLY. The inclusion in the budget of any item(s) DOES NOT constitute an obligation on the part of the Board of Supervisors of Lunenburg County to appropriate any funds for that item or purpose. There is no allocation or designation of any funds of this County for any purpose until there has been an appropriation for that purpose

by the Lunenburg County Board of Supervisors.

The budget has been prepared on the basis of the estimates and requests submitted to the Board of Supervisors by the Constitutional Officers, intergovernmental agencies, non-governmental agencies and department heads of Lunenburg County and review and amendments to those requests by the Board of Supervisors and staff.

—Tracy M. Gee, Clerk to the Lunenburg County Board of Supervisors

Tax Levies are based on a Calendar Year and the Proposed Budget is based on a Fiscal Year (July 1-June 30). The Fiscal Year budget potentially sets rates for two different calendar years of tax collection. Tax levies are based on a per \$100 assessed value.

PROPOSED TAX LEVY Category	2018 Calendar Year	GENERAL FUND Expenditures	Fiscal Year 2019 PROPOSED
Real Estate	\$0.38	VA's Growth Alliance	12,914
Personal Property 2018 Calendar Year	\$3.60	Community Action Agency	16,474
Merchant's Capital	\$1.20	Community/Econ Dev. (Office)	68,575
Aircraft	\$2.10	IDA Tax Incentives	55,000
Machinery & Tools	\$1.80	Cooperative Extension	43,370
Mobile Homes/Barns	\$0.38	Refunds / DMV Stops	25,000
		Prop/Liability/LODA/WC Coverage	78,500
PROPOSED CHANGE			
TAX LEVY Category	2019 Calendar Year	GENERAL FUND Expenditures	Fiscal Year 2019 PROPOSED
Personal Property Rate 2019 Calendar Year	\$3.80	Reserve for contingency	0
		Capital Improvements	100,000
GENERAL FUND Revenue	Fiscal Year 2019 PROPOSED	Total General Fund Operations	4,944,166
Real Estate Taxes	-3,360,000	TRANSFER TO:	
Personal Property Taxes	-1,805,000	Airport Fund	3,000
Mobile Home	-21,000	School Fund	3,740,000
		School(Carryover)	0
Registration Fees	-210,000	Social Services	152,000
Machinery & Tools	-280,000	C.S.A./At-Risk Fund	240,000
Merchant's Capital	-74,000	Voting Machine Fund	5,000
Public Service Corporations	-210,000	Debt Service	975,000
Delinquent Tax Collections	-105,000	Total Transfers to other Funds	\$5,115,000
Interest/Penalty on Taxes	-100,000	TOTAL GENERAL FUND EXPENDITURES	\$10,059,166
Local Sales & Use Taxes	-390,000	SPECIAL FUNDS:	
Consumer Utility Consumption Tax	-22,000	Solid Waste Operations Fund	
Taxes on Recordation & Wills	-55,000	Revenue	-182,000
Interest/Penalties-Clerk	-1,000	Expenditures	182,000
Animal Licenses	-8,000	Solid Waste Convenience Sites	
Animal Fines/Kennel Fees	-3,000	Revenue/Fund Balance Transfer	-387,000
Transfer Fees	-400	Transfer to General Fund	180,000
Building Permits	-20,000	Sites Expense & Construction	207,000
Septic Permits	-1,000	Total	387,000
Conditional Use Permits	-1,000	Law Library	
Landfill Host Fees	-150,000	Revenue	-1,000
Landfill Liaison Fee	-55,000	Expenditures	1,000
County Fines & Fees	-18,500	E-911 Fund	
Courthouse Renovation Fees	-4,100	Revenue	-414,650
Clerk -Misc Fees	-6,000	Operations	299,650
Courthouse Security Fees	-17,000	Transfer to Public Safety Capital Fund	115,000
e-Summons Fees	-7,000	Total	414,650
Prisoner Processing Fees	-1,500	Airport Fund	
Interest/Bank Deposits	-23,000	Revenue: Lease, Grants & Transfer from GF	-27,000
Rental/General Property	-31,500	Expenditures	27,000
Sheriff/Comm. Atty. Fees	-5,046	Economic Development Fund	
DMV Stops	-25,000	Revenue: Grants and Fund Balance Transfer	-34,830
Town Contributions/Grants	-6,333	Expenditures	34,830
DMV Mobile Home Tax	-18,000	Economic Development Grants Fund	
State Recordation Tax	-9,000	Revenue: Grants and Fund Balance Transfer	-579,490
Railroad Rolling Stock	-4,000	Expenditures	579,490
DMV Animal Plates	-100	SPECIAL FUNDS:	
PPTRA-State Reimbursement	-1,048,232	School Fund	
Constitutional Offices-State Reimbursement	-1,319,972	State Sales Tax	-1,758,214
Grants	-196,115	State Funds	-9,391,475
Transfer from Solid Waste Fund Balance 137	-180,000	Federal Funds	-1,909,120
Transfer from County Surplus	-267,368	County Funds	-3,740,000
		Other Funds	-468,724
TOTAL GENERAL FUND REVENUES	-10,059,166	Total Revenue	-17,267,533
		Total Expenditures	17,267,533
EXPENDITURES	FY 2019	Social Services Fund	
Board of Supervisors	49,320	Revenue State	-1,000,000
County Administration	234,030	Local Funds	-152,000
Professional Services	98,000	Total Revenue	-1,152,000
Commissioner of the Revenue	212,200	Expenditures	1,152,000
Treasurer	232,560	Comprehensive Services Act	
		Revenue State/Local	-705,000
GENERAL FUND Expenditures	Fiscal Year 2019 PROPOSED	General Fund Transfer In	-240,000
Data Processing	90,000	Total Revenue	-945,000
Electoral Board	39,940	Expenditures	945,000
Registrar	79,715	Emergency Services Capital Equipment	
Circuit Court	11,400	Revenue/Use of 911 Fund Balance	-115,000
General District Court	6,000	Expenditures	115,000
Magistrate	1,325	Project Lifesaver	
Juvenile/Domestic Relations Court	81,900	Revenue/Transfer IN	-800
Clerk, Circuit Court	272,570	To Escrow	800
Courthouse Security	16,400	Voting Machine Fund	
Victim Witness	71,115	Transfer from General Fund	-5,000
Commonwealth Attorney	293,140	To Escrow	5,000
Sheriff's Department	1,241,520	Capital Outlay Fund	
Volunteer Fire & Rescue/Grants	244,240	Transfer in from Debt Service	-85,000
Piedmont Regional Jail	430,000	Reserve for Capital Needs	85,000
Building Inspector	90,863	Debt Service	
Animal Control	88,475	School Payment	-380,000
Maintenance/Buildings	219,570	Refunding Interest QSCB	-140,000
Health Dept	110,000	Transfer in from Debt Fund Balance	-85,000
Medical Examiner	100	General Fund Transfer In	-975,000
Crossroads	53,000	Total Revenue	-1,580,000
STEPS	5,000	Debt Service School	980,000
Madeline's House	2,000	Debt Service Courthouse	515,000
Planning/Zoning Permits	31,200	Transfer to Capital Outlay Fund	85,000
Lunenburg Public Library System	150,274	Total Expenditures Debt Service	1,580,000
Commonwealth Reg Council	19,000	TOTAL BUDGET SPECIAL FUNDS:	\$22,776,303
Soil & Water Conservation	7,000	TOTAL COUNTY BUDGET:	\$32,835,469
Lunenburg Literacy	8,000		
SVCC	4,823		
Longwood Small Business	1,940		
SPCA	1,000		
VA's Retreat	4,500		
Town & County Bus	5,000		
Piedmont Sr. Resources	2,000		
Forestry Service	22,000		
Rec Sports Leagues	7,000		
People's Comm Center	500		
Victoria Community Ctr	500		
Kenbridge Comm Center	500		
Old Dominion RC&D	0		
VA Legal Aid Society	4,713		