

LUNENBURG COUNTY, VIRGINIA

PUBLIC HEARING REGARDING THE BUDGET FOR THE YEAR ENDING JUNE 30, 2020

Pursuant to Section 15.2-2506 of the Code of Virginia and amendments thereto, the Lunenburg County Board of Supervisors conducted a public hearing on Thursday, JUNE 6, 2019 at 6:00p.m. in the General District Courtroom, Lunenburg Courts Building, Lunenburg, Virginia.

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 of 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.

TAX LEVIES PROPOSED BUDGET		ADOPTED	PROPOSED
TAX LEVY Category		2019 Calendar Year	2020 Calendar Year
Real Estate	No Change to Tax Levies for the Calendar Year	\$0.38	\$0.38
Personal Property		\$3.80	\$3.80
Merchant's Capital		\$1.20	\$1.20
Aircraft		\$2.10	\$2.10
Machinery & Tools		\$1.80	\$1.80
Mobile Homes/Barns		\$0.38	\$0.38

GENERAL FUND Revenue	Fiscal Year 2019 ADOPTED	Fiscal Year 2020 PROPOSED
Real Estate Taxes	-3,360,000	-3,370,000
Personal Property Taxes	-1,805,000	-1,900,000
Mobile Home	-21,000	-22,000
Registration Fees	-210,000	-215,000
Machinery & Tools	-280,000	-265,000
Merchant's Capital	-74,000	-78,000
Public Service Corporations	-210,000	-220,000
Delinquent Tax Collections	-105,000	-110,000
Interest/Penalty on Taxes	-100,000	-100,000
Local Sales & Use Taxes	-390,000	-390,000
Consumer Utility Consumption Tax	-22,000	-22,000
Taxes on Recordation & Wills	-55,000	-55,000
Interest/Penalties-Clerk	-1,000	-1,000
Animal Licenses	-8,000	-8,000
Animal Fines/Kennel Fees	-3,000	-3,000
Transfer Fees	-400	-400
Building Permits	-20,000	-20,000
Septic Permits	-1,000	-1,000
Conditional Use Permits	-1,000	-1,000
Landfill Host Fees	-150,000	-150,000
Landfill Liaison Fee	-55,000	-55,000
County Fines & Fees	-18,500	-18,500
Courthouse Renovation Fees	-4,100	-3,500
Clerk -Misc Fees	-6,000	-6,000
Courthouse Security Fees	-17,000	-15,000
e-Summons Fees	-7,000	-7,000
Prisoner Processing Fees	-1,500	-1,500
Interest/Bank Deposits	-23,000	-33,000
Rental/General Property	-31,500	-31,500
Sheriff/Comm. Atty. Fees	-5,046	-5,046
DMV Stops	-25,000	-25,000
Town Contributions/Grants	-6,333	-6,333
DMV Mobile Home Tax	-18,000	-20,000
State Recordation Tax	-9,000	-9,000
Railroad Rolling Stock	-4,000	-4,000
DMV Animal Plates	-100	-100
PPTRA-State Reimbursement	-1,048,232	-1,048,232
Constitutional Offices-State Reimbursement	-1,319,972	-1,397,814
Grants	-196,115	-211,115
Transfer from Solid Waste Fund Balance	-180,000	-200,000
Transfer from General Fund Reserve	-267,368	-379,132
TOTAL GENERAL FUND REVENUES	-10,059,166	-10,408,172

GENERAL FUND Expenditures	Fiscal Year 2019 ADOPTED	Fiscal Year 2020 PROPOSED
Board of Supervisors	49,320	49,320
County Administration	234,030	241,130
Professional Services	98,000	103,000
Commissioner of the Revenue	212,200	215,050
Treasurer	232,560	244,620
Data Processing	90,000	70,000
Electoral Board	39,940	49,365
Registrar	79,715	86,650
Circuit Court	11,400	11,300
General District Court	6,000	5,400
Magistrate	1,325	1,325
Juvenile/Domestic Relations Court	81,900	77,600
Clerk, Circuit Court	272,570	297,340
Courthouse Security	16,400	19,500
Victim Witness	71,115	71,115
Commonwealth Attorney	293,140	301,110
Sheriff's Department	1,241,520	1,271,800
Volunteer Fire & Rescue/Grants	244,240	263,200
Piedmont Regional Jail	430,000	440,000
Building Inspector	90,863	93,020
Animal Control	88,475	95,670
Maintenance/Buildings	219,570	223,260
Health Dept	110,000	110,000
Medical Examiner	100	100
Crossroads	53,000	53,000
STEPS	5,000	0
Madeline's House	2,000	2,000
Planning/Zoning Permits	31,200	9,800
Lunenburg Public Library System	150,274	150,274
Commonwealth Reg Council	19,000	19,000
Soil & Water Conservation	7,000	7,000
Lunenburg Literacy	8,000	8,000
SVCC	4,823	4,823
Longwood Small Business	1,940	1,940
SPCA	1,000	1,000
VA's Retreat	4,500	5,000
Town & County Bus	5,000	4,500
Piedmont Sr. Resources	2,000	2,000
Forestry Service	22,000	22,000
Rec Sports Leagues	7,000	7,000
People's Comm Center	500	500
Victoria Community Ctr	500	500
Kenbridge Comm Center	500	500
VA Legal Aid Society	4,713	4,713
VA's Growth Alliance	12,914	12,914
Community Action Agency	16,474	19,500
Community/Econ Dev. (Office)	68,575	59,000
IDA Tax Incentives	55,000	55,000
Cooperative Extension	43,370	45,000
Refunds / DMV Stops	25,000	25,000
Prop/Liability/LODA/WC Coverage	78,500	79,000
Reserve for contingency	0	0
Capital Improvements	100,000	100,000
Total General Fund Operations	4,944,166	5,039,839

GENERAL FUND TRANSFER TO:	Fiscal Year 2019 ADOPTED	Fiscal Year 2020 PROPOSED
Reassessment Fund	0	25,000
Airport Fund	3,000	55,000
School Fund	3,740,000	3,740,000
School(Carryover)	0	0
Social Services	152,000	160,000
C.S.A./At-Risk Fund	240,000	250,000
Voting Machine Fund	5,000	5,000
Debt Service	975,000	1,133,333
Total Transfers to other Funds	\$5,115,000	\$5,368,333
TOTAL GENERAL FUND EXPENDITURES	\$10,059,166	\$10,408,172

SPECIAL FUNDS:		
Reassessment Fund		
Revenue	-25,000	-25,000
Expenditures	25,000	25,000

Solid Waste Operations Fund		
Revenue	-182,000	-182,000
Expenditures	182,000	182,000

Solid Waste Convenience Sites		
Revenue/Fund Balance Transfer	-387,000	-509,000
Transfer to General Fund	180,000	200,000
Sites Expense & Construction	207,000	309,000
Total	387,000	509,000

Law Library		
Revenue	-1,000	-1,000
Expenditures	1,000	1,000

E-911 Fund		
Revenue	-414,650	-470,640
Operations	299,650	285,640
Transfer to Public Safety Capital Fund	115,000	185,000
Total	414,650	470,640

Airport Fund		
Revenue: Lease, Grants & Transfer from GF	-27,000	-575,000
Expenditures	27,000	575,000

Economic Development Fund		
Revenue: Grants and Fund Balance Transfer	-34,830	-48,300
Expenditures	34,830	48,300

Economic Development Grants Fund		
Revenue: Grants and Fund Balance Transfer	-579,490	-552,490
Expenditures	579,490	552,490

School Fund		
State Sales Tax	-1,758,214	-1,861,174
State Funds	-9,391,474	-10,264,679
Federal Funds	-1,842,609	-1,748,892
County Funds	-3,740,000	-3,740,000
Other Funds	-468,724	-468,724
Total Revenue	-17,201,021	-18,083,469
Total Expenditures	17,201,021	18,083,469

Social Services Fund		
Revenue State	-1,000,000	-980,000
Local Funds	-152,000	-160,000
Total Revenue	-1,152,000	-1,140,000
Expenditures	1,152,000	1,140,000

Comprehensive Services Act		
Revenue State/Local	-705,000	-705,000
General Fund Transfer In	-240,000	-250,000
Total Revenue	-945,000	-955,000
Expenditures	945,000	955,000

Emergency Services Capital Equipment		
Revenue/Use of 911 Fund Balance	-115,000	-185,000
Expenditures	115,000	185,000

Project Lifesaver		
Revenue/Transfer IN	-800	-800
To Escrow	800	800

Voting Machine Fund		
Transfer from General Fund	-5,000	-5,000
To Escrow	5,000	5,000

Capital Outlay Fund		
Transfer in from Debt Service	-85,000	-100,000
Reserve for Capital Needs	85,000	100,000

Debt Service		
School Payment	-380,000	-380,000
Refunding Interest QSCB	-140,000	-140,000
Transfer in from Debt Fund Balance	-170,000	-25,000
General Fund Transfer In	-975,000	1,133,333
Total Revenue	-1,665,000	1,678,333
Debt Service School	1,065,000	1,064,333
Debt Service Courthouse	515,000	514,000
Transfer to Capital Outlay Fund	85,000	100,000
Total Expenditures Debt Service	1,665,000	1,678,333

TOTAL BUDGET SPECIAL FUNDS:	\$22,794,791	\$24,511,032
TOTAL COUNTY BUDGET:	\$32,853,957	\$34,919,204