

LUNENBURG COUNTY BOARD OF SUPERVISORS  
GENERAL DISTRICT COURTROOM  
LUNENBURG COURTS BUILDING  
LUNENBURG, VIRGINIA

Minutes of June 29, 2023 FY2023-2024 Budget Meeting

The continued meeting of the Lunenburg County Board of Supervisors was held on Thursday, June 29, 2023 at 6:00 p.m. in the General District Courtroom, Lunenburg Courts Building, Lunenburg, Virginia for the purpose of discussing the proposed FY2023-2024 County Budget. The following members were present: Supervisors Alvester Edmonds, Edward Pennington, Robert Zava, Mike Hankins, C. Randy Slayton, County Administrator Tracy M. Gee and Deputy County Administrator Nicole Clark. Supervisors T. Wayne Hoover and Frank Bacon were absent.

Chairman Slayton reconvened the meeting from June 8, 2023.

Administrator Gee presented the proposed FY2023-2024 county budget. She advised that the State had not yet adopted a budget, therefore, making it difficult for the localities. However, most localities are proceeding with five percent COLA increases. If the State adopts a budget allow for seven percent COLA increases, adjustments will be made. Administrator Gee noted that several modifications are included in the proposed figures. The increases include an ARPA grant and school resource officer grant for the Sheriff's Office, school carryover funds, and fire department capital fund rolling stock increases, and State Homeland Security fund grant carryover for Project LUIS (radio system). It also included the removal of a portion of deferred CIP funds for the school to be included in an upcoming public hearing.

There are additional changes necessary for carryover of \$1,439,108 in State-funded School Capital Improvement Plan (CIP) funds that result in more than a one-percent change to the total budget and will require advertising for a public hearing.

Administrator Gee recommended the board approve the following proposed budget with modifications, understanding the expectation of an updated budget to be advertised for public input. She advised that included in the proposed FY2023-2024 budget were increases to Animal Control Facility Fees as well as Building Permit Fees that needed action by the Board.

Supervisor Zava made motion, seconded by Supervisor Pennington and unanimously approved, to adopt the below changes in Animal Control Facility Fees.

LUNENBURG COUNTY ANIMAL FACILITY FEE STRUCTURE

<b>DOGS and CATS:</b>	<b>Current FEE Per Animal:</b>	<b>Proposed:</b>
<b>Impoundment Fee</b>	<b>Per Animal*</b>	<b>Per Animal*</b>
1st Time	\$25.00	\$25.00
2nd Time	\$50.00	\$50.00
3rd Time	\$75.00	\$75.00
Quarantine (Rabies, dangerous dogs, etc.)	\$50.00	\$100.00
<b>DOGS:</b>		
Daily Boarding Fee	\$10.00 first day, \$5.00 each following day	\$10.00 first day, \$5.00 each following day
Adoption Fee	\$15.00	\$25.00
Surrender Pick-Up	\$15.00 per animal*	\$25.00 per animal*
Nursing Litter (Add'l)	\$10.00	\$20.00
<b>CATS:</b>		
Daily Boarding Fee	\$5.00	\$10.00
Adoption	\$15.00	\$25.00
Surrender Pick-Up	\$15.00 per animal*	\$25.00 per animal*
Nursing Litter (Add'l)	\$10.00	\$20.00
<b>ALL OTHER ANIMALS And other special cases:</b>	<u>Assess owner at the cost to the County to provide appropriate care.</u>	<u>Assess owner at the cost to the County to provide appropriate care.</u>

\*Impoundment and surrender fees are per animal except in the case of nursing litters. The impoundment/surrender fee will be enforced for the mother, plus there will be an additional \$10.00 charge for impoundment/surrender of the nursing litter.

Supervisor Zava made motion, seconded by Supervisor Edmonds and unanimously approved, to adopt the below changes in Building Permit Fees.

**LUNENBURG COUNTY BUILDING INSPECTION OFFICE- PERMIT FEES**

**RESIDENTIAL NEW CONSTRUCTION:**  
\$ 150.00 Base Fee + \$0.10 per heated sq.ft. +  
\$0.05 per sq.ft. for Porches and Decks

**Minimum Residential \$50.00**  
**No Maximum Fee**

**RESIDENTIAL RENOVATION/REMODEL:**  
\$75.00 Base Fee + \$.10 per sq. ft.

**RESIDENTIAL - LATER ADDITIONS:**  
\$100.00 Base Fee + \$.10 per sq. ft.

**DECKING:**  
\$50.00 Base Fee + \$.10 per sq. ft.

**RESIDENTIAL SOLAR:**  
\$100.00

**TANK REMOVAL OR CLOSURE:**  
\$75.00

**STORAGE BUILDING/GARAGE:**  
\$25.00 base + \$.10 per sq.ft.

**DEMOLITION FEE:**  
\$50.00

**HANDICAP RAMPS:**  
\$50.00

**TENTS:**  
**\$65.00**

**RESIDENTIAL SWIMMING POOL:**  
\$75.00 (Permit Required for Pools -2 Feet Deep & Greater-5000 Gallons and Greater)  
+ \$.10 sq.ft. of Surface Area

**TRADE PERMITS (ELECTRICAL, HVAC, PLUMBING):**

Residential Fee \$50.00  
Commercial Fee \$250.00

**COMMERCIAL NEW CONSTRUCTION:**  
\$250.00 Base Fee + \$.10 per sq.ft.

**Minimum Commercial \$250.00**  
**No Maximum Fee**

**COMMERCIAL RENOVATE/REMODEL:**  
\$250.00 Base Fee + \$.10 per sq.ft.

**COMMUNICATION TOWERS:** \$1000.00  
**CO-LOCATION:** \$500.00

**\*\*The Commonwealth of Virginia Imposes a 2% Tax Levy on All Building Permits\*\***

**Notes**

- No Charge for Permits for Agricultural Structures or Structures Located within the Enterprise Zone.
- Accessory Structures – Permit required for 256 sq.ft. and Larger.
- No Single-Wides or Double-Wides Older than 30 years from Present Calendar Year.
- Re-Inspection Fee of \$50.00 after 2<sup>nd</sup> Failed Inspection.
- Refund of Permits – 80%. Request must be in writing and submitted before any inspections have been completed.
- Temporary Service Poles will only be allowed when attached to a building permit for a new residential home (single-wide, double-wide, modular or stick-built). No RV connections.
- \$200.00 fee for beginning work before a permit is issued.

Supervisor Zava made motion, seconded by Supervisor Edmonds and unanimously approved, to adopt the FY2023-2024 budget with amendments.

**LUNENBURG COUNTY, VIRGINIA**  
**AMENDED BUDGET FOR ADOPTION FOR THE YEAR ENDING JUNE 30, 2024**

**The following budget is modified from its original advertisement with the highlighted changes. This budget is \$469,605 less than the advertisement. The Board of Supervisors will be required to increase this budget by more than 1 (one) percent for FY24 to include carryover of school construction funds (\$1,439,108). There will likely be future adjustments once the State has approved their budget for FY24.**

**TAX LEVIES - PROPOSED BUDGET**

<b>TAX LEVY Category</b>	<b>ADOPTED 2023 Calendar Year</b>	<b>PROPOSED 2024 Calendar Year</b>
Real Estate	\$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
Machinery & Tools - Logging Equipment	\$0.60	\$0.00
Mobile Homes/Barns	\$0.38	\$0.38

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.

**GENERAL FUND REVENUES**

	<b>FY 2023 ADOPTED</b>	<b>FY 2024 PROPOSED</b>
Real Estate Taxes	-3,475,000	-3,650,000
Personal Property Taxes	-2,550,000	-2,700,000
Mobile Home	-21,000	-20,000
Registration Fees	-210,000	-210,000
Machinery & Tools	-275,000	-260,000
Merchant's Capital	-85,000	-80,000
Public Service Corporations	-260,000	-250,000
Delinquent Tax Collections	-90,000	-119,000
Interest/Penalty on Taxes	-90,000	-100,000
Local Sales & Use Taxes	-450,000	-530,000
Consumer Utility Consumption Tax	-20,000	-20,000
Taxes on Recordation & Wills	-58,000	-69,000
Interest/Penalties-Clerk	-500	-1,000
Animal Licenses	-6,000	-6,000
Animal Fines/Kennel Fees	-3,000	-5,000
Transfer Fees	-300	-400
Building Permits	-30,000	-135,000
Septic Permits	-400	-400
Event Permits/Fees	0	-2,200
Conditional Use Permits	-7,500	-10,000
Landfill Host Fees	-450,000	-450,000
Landfill Liaison Fee	-72,000	-75,000
County Fines & Fees	-3,000	-3,000
Courthouse Renovation Fees	-2,500	-2,000
Clerk -Misc Fees	-7,000	-7,000
Courthouse Security Fees	-10,000	-12,000
e-Summons Fees	-1,000	-1,000
Prisoner Processing Fees	-500	-500
Interest Checking/Investments	-13,000	-22,000
Rental/General Property	-31,700	-31,700
Sheriff/Comm. Atty. Fees	-3,650	-3,600
DMV Stops	-25,000	-25,000
Town Contributions/Grants	-5,000	-5,000
DMV Mobile Home Tax	-20,000	-30,000
Railroad Rolling Stock	-4,000	-4,000
DMV Animal Plates	-100	-100
DMV Rental Tax	-600	-600
DMV Moped ATV	-500	-600
Game of Skill Tax	-1,000	0
PPTRA-State Reimbursement	-1,048,240	-1,048,200
Constitutional Offices-State Reimbursement	-1,673,520	-1,811,000
Grants	-370,600	-610,000
School Carryover from Fund Balance	-258,026	-313,715
Use of General Fund Reserve	-1,453,599	-1,722,634
<b>TOTAL GENERAL FUND REVENUES</b>	<b>-13,086,235</b>	<b>-14,346,649</b>

**GENERAL FUND TRANSFER TO:**

	<b>FY 2023 ADOPTED</b>	<b>FY 2024 PROPOSED</b>
Reassessment Fund	50,000	180,000
Airport Fund	5,000	77,100
School Fund	4,662,614	4,811,014
School (Carryover) to Cap Outlay Fund	258,026	313,715
Social Services	190,000	205,000
C.S.A./At-Risk Fund	325,000	224,000
Voting Machine Fund	5,000	5,000
Debt Service	1,506,900	1,504,000
Total Transfers to other Funds	7,002,540	7,319,829
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>13,086,235</b>	<b>14,346,649</b>

**SPECIAL FUNDS:**

	<b>FY 2023 ADOPTED</b>	<b>FY 2024 PROPOSED</b>
<b>Reassessment Fund</b>		
Transfers in & Use of Fund Balance	-50,000	-280,000
Expenditures	50,000	280,000
<b>Solid Waste Operations Fund</b>		
Revenue/Use of Fund Balance	-315,300	-312,300
Expenditures	315,300	312,300
<b>Solid Waste Convenience Sites</b>		
Revenue/Use of Fund Balance	-114,000	-114,000
Sites Expense & Construction	114,000	114,000
<b>Law Library</b>		
Revenue	-1,000	-1,000
Expenditures	1,000	1,000
<b>E-911 Fund</b>		
State Revenue	-180,000	-193,000
Solar Siting Agreement Revenue	0	-100,000
Transfer in from Fund Balance	-123,760	-90,000
Total Revenue	-303,760	-383,000
Operations	118,760	142,600
Transfer to Public Safety Capital Fund	185,000	0
Emergency Radio System Expenses	0	240,400
Total	303,760	383,000
<b>Airport Fund</b>		
Revenue from State/Grants	-25,000	-870,000
Revenue: Local & GF Transfer	-20,400	-107,400
Total Revenue	-45,400	-977,400
Expenditures	45,400	977,400
<b>Economic Development Fund</b>		
Revenue: Solar Siting Agreement & Escrow	0	-1,573,000
Expenditures	0	1,573,000
<b>Economic Development Grants Fund</b>		
Revenue: Grants	-2,400	-15,000
Expenditures	2,400	15,000

<u>GENERAL FUND Expenditures</u>	<u>FY 2023 ADOPTED</u>	<u>FY 2024 PROPOSED</u>	<u>School Fund</u>		
Board of Supervisors	54,070	55,070	State Sales Tax	-2,087,296	-2,274,386
County Administration	299,970	325,000	State Funds	-15,030,475	-14,221,455
Professional Services	115,000	130,000	Federal Funds	-2,726,920	-4,468,663
Commissioner of the Revenue	246,860	254,100	County - Local Match	-4,662,614	-4,811,014
Treasurer	263,440	271,000	Grants - No local match	-4,575,544	-939,105
Data Processing	64,000	82,000	Prior Year Carryover	-258,026	-313,715
Electoral Board	61,900	72,100	Other Funds	-216,825	-216,822
Registrar	148,140	157,750	<u>Total Revenue</u>	-29,557,700	-25,992,340
Circuit Court	13,400	12,000	<u>Total Expenditures</u>	29,557,700	25,992,340
General District Court	2,600	2,500			
Magistrate	1,325	1,550	<u>Social Services Fund</u>		
Juvenile/Domestic Relations Court	78,300	67,350	Revenue State/Federal	-1,444,000	-1,400,000
Juvenile Detention Center Debt Service	0	41,200	Local Funds	-201,000	-205,000
Clerk, Circuit Court	342,660	361,000	<u>Total Revenue</u>	-1,645,000	-1,605,000
Courthouse Security	21,600	21,600	<u>Expenditures</u>	1,645,000	1,605,000
Victim Witness	74,280	69,350			
Commonwealth Attorney	387,000	406,600	<u>Comprehensive Services Act</u>		
Sheriff's Department	1,368,500	1,986,800	Revenue State/Local	-865,000	-908,000
Volunteer Fire/EMS Operations & Grants	364,400	332,100	<u>General Fund Transfer In</u>	-325,000	-224,000
Piedmont Regional Jail	675,000	847,000	<u>Total Revenue</u>	-1,190,000	-1,132,000
Piedmont Regional Jail Debt Service	50,000	50,000	<u>Expenditures</u>	1,190,000	1,132,000
Building Inspector	104,360	109,220			
Animal Control	134,330	156,770	<u>American Rescue Plan - Federal Funds</u>		
Maintenance/Buildings	245,090	256,700	<u>Revenue/Use of 911 Fund Balance</u>	-2,084,465	-1,127,000
Health Dept	95,500	98,500	<u>Expenditures</u>	2,084,465	1,127,000
Medical Examiner	200	200			
Crossroads	53,000	57,700	<u>Emergency Services Capital Equipment</u>		
Planning/Zoning Permits	16,100	40,700	Revenue Transfer/Use of Fund Balance	-537,950	-460,000
Domestic Violence Prevention	2,000	3,000	<u>Expenditures</u>	537,950	460,000
Lunenburg Public Library System	150,280	150,280			
Commonwealth Reg Council	19,000	19,000	<u>Project Lifesaver</u>		
Soil & Water Conservation	8,500	8,500	<u>Revenue/Transfer IN</u>	-800	-800
Lunenburg Literacy	8,000	8,000	<u>Total Expenditure</u>	800	800
SVCC	5,300	5,750			
Longwood Small Business	2,000	2,000	<u>Voting Machine Fund</u>		
SPCA	1,000	1,000	<u>Transfer from General Fund</u>	-5,000	-5,000
VA's Retreat	4,500	4,500	<u>Total Expenditure</u>	5,000	5,000
Town & County Bus	5,000	5,300			
Piedmont Sr. Resources	10,000	12,000	<u>Capital Outlay Fund - Radio System (LUS)</u>		
Forestry Service	22,100	22,100	Bond Proceeds	-2,500,000	-1,588,715
Rec Sports Leagues	15,000	15,000	Use of Bond Proceeds	2,500,000	1,588,715
People's Comm Center	500	500			
Victoria Community/Senior Citizens Center	500	500	<u>Debt Service</u>		
Kenbridge Comm Center	500	1,000	Refunding Interest QSCB	-143,000	-143,000
Piedmont Area Veterans Center	2,500	4,000	<u>General Fund Transfer In</u>	-1,506,900	-1,504,000
VA Legal Aid Society	4,800	4,800	<u>Total Revenue</u>	-1,649,900	-1,647,000
VA's Growth Alliance	16,500	16,500	Debt Service School	984,560	983,200
Community Action Agency	21,500	21,500	Debt Service Courthouse	514,220	513,700
Community/Econ Dev. (Office)	85,890	93,220	Debt Service Radio System	149,910	148,900
IDA Tax Incentives	67,000	50,000	Debt Service Fees	1,210	1,200
Cooperative Extension	51,800	55,510	<u>Total Expenditures Debt Service</u>	1,649,900	1,647,000
Refunds / DMV Stops	25,000	25,000			
Prop/Liability/LODA/WC Coverage	73,500	77,000	<u>FY 2023 ADOPTED</u>	40,002,675	<u>FY 2024 PROPOSED</u>
<u>Capital Improvements</u>	200,000	155,000	<u>TOTAL BUDGET SPECIAL FUNDS:</u>		37,213,555
<u>Total General Fund Operations</u>	6,083,695	7,026,820	<u>TOTAL COUNTY BUDGET:</u>	53,088,910	51,560,204
			<u>FY24 difference from advertisement</u>		-\$496,605

Supervisor Zava made motion, seconded by Supervisor Pennington and unanimously approved, to appropriate the FY2023-2024 budget with amendments, with school funds appropriated for the first six months of the fiscal year.

Supervisor Edmonds made motion, seconded by Supervisor Pennington and unanimously approved, to adjourn.

Tracy M. Gee, Clerk  
County Administrator

C. Randy Slayton, Chairman  
Board of Supervisors