

LUNENBURG COUNTY, VIRGINIA

ADOPTED 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 conducted a public hearing on Thursday, May 3, 2018 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 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.

TAX LEVIES - ADOPTED BUDGET

TAX LEVY Category

Real Estate	\$0.38
<i>Personal Property 2018 Calendar Year</i>	\$3.60
Merchant's Capital	\$1.20
Aircraft	\$2.10
Machinery & Tools	\$1.80
Mobile Homes/Barns	\$0.38

ADOPTED

2018 Calendar Year

TAX LEVY Category

<i>Personal Property Rate 2019 Calendar Year</i>	\$3.80
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ADOPTED CHANGE

2019 Calendar Year

<u>GENERAL FUND REVENUE</u>	<u>FY 2019 ADOPTED</u>	<u>GENERAL FUND Expenditures</u>	<u>FY 2019 ADOPTED</u>
Real Estate Taxes	-3,360,000	Board of Supervisors	49,320
Personal Property Taxes	-1,805,000	County Administration	234,030
Mobile Home	-21,000	Professional Services	98,000
Registration Fees	-210,000	Commissioner of the Revenue	212,200
Machinery & Tools	-280,000	Treasurer	232,560
Merchant's Capital	-74,000	Data Processing	90,000
Public Service Corporations	-210,000	Electoral Board	39,940
Delinquent Tax Collections	-105,000	Registrar	79,715
Interest/Penalty on Taxes	-100,000	Circuit Court	11,400
Local Sales & Use Taxes	-390,000	General District Court	6,000
Consumer Utility Consumption Tax	-22,000	Magistrate	1,325
Taxes on Recordation & Wills	-55,000	Juvenile/Domestic Relations Cou	81,900
Interest/Penalties-Clerk	-1,000	Clerk, Circuit Court	272,570
Animal Licenses	-8,000	Courthouse Security	16,400
Animal Fines/Kennel Fees	-3,000	Victim Witness	71,115
Transfer Fees	-400	Commonwealth Attorney	293,140
Building Permits	-20,000	Sheriff's Department	1,241,520
Septic Permits	-1,000	Volunteer Fire & Rescue/Grants	244,240
Conditional Use Permits	-1,000	Piedmont Regional Jail	430,000
Landfill Host Fees	-150,000	Building Inspector	90,863
Landfill Liaison Fee	-55,000	Animal Control	88,475
County Fines & Fees	-18,500	Maintenance/Buildings	219,570
Courthouse Renovation Fees	-4,100	Health Dept	110,000
Clerk -Misc Fees	-6,000	Medical Examiner	100
Courthouse Security Fees	-17,000	Crossroads	53,000
e-Summons Fees	-7,000	STEPS	5,000
Prisoner Processing Fees	-1,500	Madeline's House	2,000
Interest/Bank Deposits	-23,000	Planning/Zoning Permits	31,200
Rental/General Property	-31,500	Lunenburg Public Library System	150,274
Sheriff/Comm. Atty. Fees	-5,046	Commonwealth Reg Council	19,000
DMV Stops	-25,000	Soil & Water Conservation	7,000
Town Contributions/Grants	-6,333	Lunenburg Literacy	8,000
DMV Mobile Home Tax	-18,000	SVCC	4,823
State Recordation Tax	-9,000	Longwood Small Business	1,940
Railroad Rolling Stock	-4,000	SPCA	1,000
DMV Animal Plates	-100	VA's Retreat	4,500
PPTRA-State Reimbursement	-1,048,232	Town & County Bus	5,000
Constitutional Offices-State Reimbu	-1,319,972	Piedmont Sr. Resources	2,000
Grants	-196,115	Forestry Service	22,000
Transfer from Solid Waste Fund Bal	-180,000	Rec Sports Leagues	7,000
<u>Transfer from County Surplus</u>	<u>-267368</u>	People's Comm Center	500
		Victoria Community Ctr	500
TOTAL GENERAL FUND REVENUES	-10,059,166	Kenbridge Comm Center	500
		VA Legal Aid Society	4,713
		VA's Growth Alliance	12,914
		Community Action Agency	16,474
		Community/Econ Dev. (Office)	68,575
		COLUMN TOTAL:	4,642,296

<u>GENERAL FUND EXPENDITURES</u>	<u>FY19 ADOPTED</u>	<u>SPECIAL FUNDS:</u>	<u>SPECIAL FUNDS:</u>
IDA Tax Incentives	55,000	<u>School Fund</u>	
Cooperative Extension	43,370	State Sales Tax	-1,758,214
Refunds / DMV Stops	25,000	State Funds	-9,391,474
Prop/Liability/LODA/WC Coverage	78,500	Federal Funds	-1,842,609
Reserve for contingency	0	County Funds	-3,740,000
<u>Capital Improvements</u>	<u>100,000</u>	Other Funds	-468,724
Total General Fund Operations	4,944,166	Total Revenue	-17,201,021
		Total Expenditures	17,201,021
GENERAL FUND TRANSFER TO:		<u>Social Services Fund</u>	
Airport Fund	3,000	Revenue State	-1,000,000
School Fund	3,740,000	Local Funds	-152,000
School(Carryover)	0	Total Revenue	-1,152,000
Social Services	152,000	Expenditures	1,152,000
C.S.A./At-Risk Fund	240,000	<u>Comprehensive Services Act</u>	
Voting Machine Fund	5,000	Revenue State/Local	-705,000
Debt Service	975,000	General Fund Transfer In	-240,000
Total Transfers to other Funds	\$5,115,000	Total Revenue	-945,000
TOTAL GENERAL FUND EXPENDITURES	<u>\$10,059,166</u>	Expenditures	945,000
		<u>Emergency Services Capital Equipment</u>	
SPECIAL FUNDS:		Revenue/Use of 911 Fund Balan	-115,000
<u>Solid Waste Operations Fund</u>		<u>Expenditures</u>	115,000
Revenue	-182,000	<u>Project Lifesaver</u>	
<u>Expenditures</u>	182,000	Revenue/Transfer IN	-800
<u>Solid Waste Convenience Sites</u>		<u>To Escrow</u>	800
Revenue/Fund Balance Transfer	-387,000	<u>Voting Machine Fund</u>	
Transfer to General Fund	180,000	Transfer from General Fund	-5,000
Sites Expense & Construction	207,000	<u>To Escrow</u>	5,000
Total	387,000	<u>Capital Outlay Fund</u>	
<u>Law Library</u>		Transfer in from Debt Service	-85,000
Revenue	-1,000	Reserve for Capital Needs	85,000
<u>Expenditures</u>	1,000	<u>Debt Service</u>	
<u>E-911 Fund</u>		School Payment	-380,000
Revenue	-414,650	Refunding Interest QSCB	-140,000
Operations	299,650	Transfer in from Debt Fund Bala	-170,000
Transfer to Public Safety Capital Fun	115,000	<u>General Fund Transfer In</u>	-975,000
Total	414,650	Total Revenue	-1,665,000
<u>Airport Fund</u>		Debt Service School	1,065,000
Revenue: Lease, Grants & Transfer f	-27,000	Debt Service Courthouse	515,000
<u>Expenditures</u>	27,000	Transfer to Capital Outlay Fund	85,000
<u>Economic Development Fund</u>		Total Expenditures Debt Service	1,665,000
Revenue: Grants and Fund Balance	-34,830	TOTAL BUDGET SPECIAL FUNDS	<u>\$22,794,791</u>
<u>Expenditures</u>	34,830	TOTAL COUNTY BUDGET:	<u>\$32,853,957</u>
<u>Economic Development Grants Fund</u>			
Revenue: Grants and Fund Balance	-579,490		
<u>Expenditures</u>	579,490		