

LUNENBURG COUNTY, VIRGINIA

PUBLIC HEARING REGARDING THE BUDGET FOR THE YEAR ENDING JUNE 30, 2023

Pursuant to Section 15.2-2506 of the Code of Virginia and amendments thereto, the Lunenburg County Board of Supervisors will hold a public hearing on Thursday, JUNE 2, 2022 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 PROPOSED BUDGET	ADOPTED	PROPOSED
TAX LEVY Category	2022 Calendar Year	2023 Calendar Year
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	\$1.20	\$0.60
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	FY 2022 ADOPTED	FY 2023 PROPOSED
Real Estate Taxes	-3,400,000	-3,475,000
Personal Property Taxes	-2,200,000	-2,550,000
Mobile Home	-22,000	-21,000
Registration Fees	-210,000	-210,000
Machinery & Tools	-260,000	-275,000
Merchant's Capital	-80,000	-85,000
Public Service Corporations	-260,000	-260,000
Delinquent Tax Collections	-90,000	-90,000
Interest/Penalty on Taxes	-100,000	-90,000
Local Sales & Use Taxes	-400,000	-450,000
Consumer Utility Consumption Tax	-20,000	-20,000
Taxes on Recordation & Wills	-63,000	-58,000
Interest/Penalties-Clerk	-1,000	-500
Animal Licenses	-5,000	-6,000
Animal Fines/Kennel Fees	-2,500	-3,000
Transfer Fees	-400	-300
Building Permits	-25,000	-30,000
Septic Permits	-1,000	-400
Conditional Use Permits	-4,000	-7,500
Landfill Host Fees	-440,000	-450,000
Landfill Liaison Fee	-65,000	-72,000
County Fines & Fees	-15,000	-3,000
Courthouse Renovation Fees	-3,000	-2,500
Clerk -Misc Fees	-7,000	-7,000
Courthouse Security Fees	-10,000	-10,000
e-Summons Fees	-4,000	-1,000
Prisoner Processing Fees	-1,000	-500
Interest Checking/Investments	-40,000	-13,000
Rental/General Property	-31,500	-31,700
Sheriff/Comm. Atty. Fees	-4,550	-3,650
DMV Stops	-25,000	-25,000
Town Contributions/Grants	-6,330	-5,000
DMV Mobile Home Tax	-20,000	-20,000
State Recordation Tax	-9,000	0
Railroad Rolling Stock	-4,400	-4,000
DMV Animal Plates	-100	-100
DMV Rental Tax	-500	-600
DMV Moped ATV	-500	-500
Game of Skill Tax	-5,000	-1,000
PPTRA-State Reimbursement	-1,048,240	-1,048,240
Constitutional Offices-State Reimbursement	-1,602,398	-1,663,000
Grants	-248,500	-241,000
Transfer from Solid Waste Fund Balance	-100,000	0
School Carryover from Fund Balance	-140,900	-258,026
Use of General Fund Reserve	-761,884	-1,393,438
TOTAL GENERAL FUND REVENUES	-11,737,702	-12,885,954

GENERAL FUND Expenditures	FY 2022 ADOPTED	FY 2023 PROPOSED
Board of Supervisors	50,000	51,070
County Administration	281,930	299,970
Professional Services	115,000	115,000
Commissioner of the Revenue	227,705	246,860
Treasurer	251,930	263,440
Data Processing	69,000	64,000
Electoral Board	50,870	61,900
Registrar	137,840	148,140
Circuit Court	12,400	13,400
General District Court	4,800	2,600
Magistrate	1,325	1,325
Juvenile/Domestic Relations Court	93,050	78,300
Clerk, Circuit Court	325,630	342,660
Courthouse Security	21,600	21,600
Victim Witness	71,350	74,280
Commonwealth Attorney	358,495	346,880
Sheriff's Department	1,325,100	1,368,500
Volunteer Fire & Rescue/Grants	296,440	364,400
Piedmont Regional Jail	675,000	725,000
Building Inspector	101,270	104,360
Animal Control	101,410	134,330
Maintenance/Buildings	236,770	245,090
Health Dept	107,500	95,500
Medical Examiner	100	200
Crossroads	53,000	53,000
Planning/Zoning Permits	15,400	16,100
Madeline's House	1,000	2,000
Lunenburg Public Library System	150,280	150,280
Commonwealth Reg Council	19,000	19,000
Soil & Water Conservation	8,500	8,500
Lunenburg Literacy	8,000	8,000
SVCC	5,300	5,300
Longwood Small Business	1,940	2,000
SPCA	1,000	1,000
VA's Retreat	4,500	4,500
Town & County Bus	5,000	5,000
Piedmont Sr. Resources	8,000	10,000
Forestry Service	22,100	22,100
Rec Sports Leagues	7,000	15,000
People's Comm Center	500	500
Victoria Community Ctr	500	500
Kenbridge Comm Center	500	500
Piedmont Area Veterans Center	2,000	2,500
VA Legal Aid Society	4,800	4,800
VA's Growth Alliance	16,000	16,500
Community Action Agency	21,500	21,500
Community/Econ Dev. (Office)	69,800	85,890
IDA Tax Incentives	15,000	67,000
Cooperative Extension	48,000	51,800
Refunds / DMV Stops	25,000	25,000
Prop/Liability/LODA/WC Coverage	77,000	73,500
Capital Improvements	80,000	100,000
Total General Fund Operations	5,587,135	5,940,575

GENERAL FUND TRANSFER TO:	FY 2022 ADOPTED	FY 2023 PROPOSED
Reassessment Fund	25,000	50,000
Airport Fund	9,500	5,000
School Fund	4,252,367	4,605,453
School(Carryover)	140,900	258,026
Social Services	180,000	190,000
C.S.A./At-Risk Fund	300,000	325,000
Voting Machine Fund	5,000	5,000
Debt Service	1,379,300	1,506,900
Total Transfers to other Funds	\$6,292,067	\$6,945,379
TOTAL GENERAL FUND EXPENDITURES	\$11,879,202	\$12,885,954

SPECIAL FUNDS:	FY 2022 ADOPTED	FY 2023 PROPOSED
Reassessment Fund		
Revenue	-25,000	-50,000
Expenditures	25,000	50,000
Solid Waste Operations Fund		
Revenue	-280,000	-315,300
Expenditures	280,000	315,300
Solid Waste Convenience Sites		
Revenue/Fund Balance Transfer	-432,000	-114,000
Transfer to General Fund	100,000	0
Sites Expense & Construction	332,000	114,000
Total	432,000	114,000

Law Library	FY 2022 ADOPTED	FY 2023 PROPOSED
Revenue	-1,000	-1,000
Expenditures	1,000	1,000
E-911 Fund		
State Revenue	-190,000	-180,000
Transfer in from Fund Balance	-202,500	-123,760
Operations	207,500	118,760
Transfer to Public Safety Capital Fund	185,000	185,000
Total	392,500	303,760

Airport Fund	FY 2022 ADOPTED	FY 2023 PROPOSED
Revenue: Lease, Grants & Transfer from GF	-49,500	45,400
Expenditures	49,500	45,400

Economic Development Fund	FY 2022 ADOPTED	FY 2023 PROPOSED
Revenue: Grants and Fund Balance Transfer		-2,400
Expenditures		2,400
Economic Development Grants Fund		
Revenue: Grants and Fund Balance Transfer	-403,000	0
Expenditures	403,000	0

School Fund	FY 2022 ADOPTED	FY 2023 PROPOSED
State Sales Tax	-1,879,947	-1,934,500
State Funds	-12,503,415	-13,379,387
Federal Funds	-2,037,272	-2,726,920
County Funds	-4,252,367	-4,605,453
Grants - No local match		-5,612,035
Prior Year Carryover	-140,900	-258,026
Other Funds	-220,937	-216,825
Total Revenue	-21,034,938	-28,733,146
Total Expenditures	21,034,938	28,733,146

Social Services Fund	FY 2022 ADOPTED	FY 2023 PROPOSED
Revenue State/Federal	-1,293,000	-1,444,000
Local Funds	-180,000	-190,000
Total Revenue	-1,473,000	-1,634,000
Expenditures	1,473,000	1,634,000

Comprehensive Services Act	FY 2022 ADOPTED	FY 2023 PROPOSED
Revenue State/Local	-655,000	-865,000
General Fund Transfer In	-300,000	-325,000
Total Revenue	-955,000	-1,190,000
Expenditures	955,000	1,190,000

COVID-19 Funds/American Rescue Plan	FY 2022 ADOPTED	FY 2023 PROPOSED
Revenue/Use of 911 Fund Balance	-3,068,930	-2,084,465
Expenditures	3,068,930	2,084,465

Emergency Services Capital Equipment	FY 2022 ADOPTED	FY 2023 PROPOSED
Revenue Transfer/Use of Fund Balance	-185,000	-537,950
Expenditures	185,000	537,950

Project Lifesaver	FY 2022 ADOPTED	FY 2023 PROPOSED
Revenue/Transfer IN	-800	-800
Expenditure	800	800

Voting Machine Fund	FY 2022 ADOPTED	FY 2023 PROPOSED
Transfer from General Fund	-5,000	-5,000
Expenditure	5,000	5,000

Capital Outlay Fund - Radio System (LUIS)	FY 2022 ADOPTED	FY 2023 PROPOSED
Bond Proceeds	-58,700	-2,500,000
Use of Bond Proceeds	58,700	2,500,000

Debt Service	FY 2022 ADOPTED	FY 2023 PROPOSED
Refunding Interest QSCB	-140,000	-143,000
Transfer in from Capital Outlay	-58,700	0
General Fund Transfer In	-1,379,300	-1,506,900
Total Revenue	-1,578,000	-1,649,900
Debt Service School	1,064,000	984,560
Debt Service Courthouse	514,000	514,220
Debt Service Radio System		149,910
Debt Service Fees	0	1,210
Total Expenditures Debt Service	1,578,000	1,649,900

TOTAL BUDGET SPECIAL FUNDS:	\$29,942,368	\$39,167,121
TOTAL COUNTY BUDGET:	\$41,821,570	\$52,053,075