

LUNENBURG COUNTY, VIRGINIA

PUBLIC HEARING REGARDING THE BUDGET FOR THE YEAR ENDING JUNE 30, 2022

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 3, 2021 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 PROPOSED BUDGET	ADOPTED	PROPOSED
TAX LEVY Category	2021 Calendar Year	2022 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	\$1.80	\$1.20
Mobile Homes/Barns	\$0.38	\$0.38

GENERAL FUND REVENUES	FY 2021 ADOPTED	FY 2022 PROPOSED
Real Estate Taxes	-3,370,000	-3,400,000
Personal Property Taxes	-2,050,000	-2,200,000
Mobile Home	-22,000	-22,000
Registration Fees	-208,000	-210,000
Machinery & Tools	-280,000	-260,000
Merchant's Capital	-80,000	-80,000
Public Service Corporations	-220,000	-260,000
Delinquent Tax Collections	-95,000	-90,000
Interest/Penalty on Taxes	-100,000	-100,000
Local Sales & Use Taxes	-370,000	-400,000
Consumer Utility Consumption Tax	-20,000	-20,000
Taxes on Recordation & Wills	-55,000	-63,000
Interest/Penalties-Clerk	-1,000	-1,000
Animal Licenses	-7,000	-5,000
Animal Fines/Kennel Fees	-2,500	-2,500
Transfer Fees	-300	-400
Building Permits	-22,000	-25,000
Septic Permits	-1,000	-1,000
Conditional Use Permits	-1,200	-4,000
Landfill Host Fees	-240,000	-440,000
Landfill Liaison Fee	-65,000	-65,000
County Fines & Fees	-18,000	-15,000
Courthouse Renovation Fees	-3,000	-3,000
Clerk -Misc Fees	-5,000	-7,000
Courthouse Security Fees	-14,000	-10,000
e-Summons Fees	-5,000	-4,000
Prisoner Processing Fees	-1,000	-1,000
Interest Checking/Investments	-45,000	-40,000
Rental/General Property	-31,500	-31,500
Sheriff/Comm. Atty. Fees	-5,046	-4,550
DMV Stops	-25,000	-25,000
Town Contributions/Grants	-6,333	-6,330
DMV Mobile Home Tax	-18,000	-20,000
State Recordation Tax	-9,000	-9,000
Railroad Rolling Stock	-4,000	-4,400
DMV Animal Plates	-100	-100
DMV Rental Tax		-500
DMV Moped ATV	-300	-500
Game of Skill Tax		-5,000
PPTRA-State Reimbursement	-1,048,232	-1,048,240
Constitutional Offices-State Reimbursement	-1,423,342	-1,602,398
Grants	-215,615	-248,500
Transfer from Solid Waste Fund Balance	-150,000	-100,000
School Carryover from Fund Balance		-140,900
Use of General Fund Reserve	-709,856	-461,117
TOTAL GENERAL FUND REVENUES	-10,947,324	-11,436,935

GENERAL FUND Expenditures	FY 2021 ADOPTED	FY 2022 PROPOSED
Board of Supervisors	49,320	50,000
County Administration	249,670	281,930
Professional Services	110,000	115,000
Commissioner of the Revenue	219,480	227,705
Treasurer	245,910	251,930
Data Processing	69,000	69,000
Electoral Board	49,400	50,870
Registrar	88,630	137,840
Circuit Court	12,400	12,400
General District Court	5,100	4,800
Magistrate	1,325	1,325
Juvenile/Domestic Relations Court	93,000	93,050
Clerk, Circuit Court	302,250	325,630
Courthouse Security	21,600	21,600
Victim Witness	71,115	71,350
Commonwealth Attorney	338,428	358,495
Sheriff's Department	1,285,900	1,325,100
Volunteer Fire & Rescue/Grants	260,440	295,840
Piedmont Regional Jail	575,000	675,000
Building Inspector	93,900	101,270
Animal Control	98,130	101,410
Maintenance/Buildings	228,240	236,770
Health Dept	113,000	107,500
Medical Examiner	100	100
Crossroads	53,000	53,000
Planning/Zoning Permits	9,000	15,400
Madeline's House	0	1,000
Lunenburg Public Library System	150,274	150,280
Commonwealth Reg Council	19,000	19,000
Soil & Water Conservation	7,000	8,500
Lunenburg Literacy	8,000	8,000
SVCC	5,484	5,300
Longwood Small Business	1,940	1,940
SPCA	1,000	1,000
VA's Retreat	4,500	4,500
Town & County Bus	5,000	5,000
Piedmont Sr. Resources	6,000	8,000
Forestry Service	22,100	22,100
Rec Sports Leagues	7,000	7,000
People's Comm Center	500	500
Victoria Community Ctr	500	500
Kenbridge Comm Center	500	500
Piedmont Area Veterans Center	0	2,000
VA Legal Aid Society	4,800	4,800
VA's Growth Alliance	12,914	16,000
Community Action Agency	21,474	21,500
Community/Econ Dev. (Office)	59,000	69,800
IDA Tax Incentives	28,000	15,000
Cooperative Extension	48,000	48,000
Refunds / DMV Stops	25,000	25,000
Prop/Liability/LODA/WC Coverage	77,300	77,000
Capital Improvements	50,000	80,000
Total General Fund Operations	5,208,624	5,586,535

GENERAL FUND TRANSFER TO:	FY 2021 ADOPTED	FY 2022 PROPOSED
Reassessment Fund	25,000	25,000
Airport Fund	55,000	9,500
School Fund	3,810,700	3,810,700
School(Carryover)	0	140,900
Social Services	175,000	180,000
C.S.A./At-Risk Fund	230,000	300,000
Voting Machine Fund	5,000	5,000
Debt Service	1,438,000	1,379,300
Total Transfers to other Funds	\$5,738,700	\$5,850,400
TOTAL GENERAL FUND EXPENDITURES	\$10,947,324	\$11,436,935

SPECIAL FUNDS:	FY 2021 ADOPTED	FY 2022 PROPOSED
Reassessment Fund		
Revenue	-25,000	-25,000
Expenditures	25,000	25,000

Solid Waste Operations Fund	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue	-181,000	-280,000
Expenditures	181,000	280,000

Solid Waste Convenience Sites	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue/Fund Balance Transfer	-400,000	-432,000
Transfer to General Fund	150,000	100,000
Sites Expense & Construction	250,000	332,000
Total	400,000	432,000

Law Library	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue	-1,000	-1,000
Expenditures	1,000	1,000

E-911 Fund	FY 2021 ADOPTED	FY 2022 PROPOSED
State Revenue	-190,000	-190,000
Transfer in from Fund Balance	-122,650	-202,500
Operations	127,650	207,500
Transfer to Public Safety Capital Fund	185,000	185,000
Total	312,650	392,500

Airport Fund	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue: Lease, Grants & Transfer from GF	-665,000	-49,500
Expenditures	665,000	49,500

Economic Development Fund	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue: Grants and Fund Balance Transfer	-48,300	
Expenditures	48,300	

Economic Development Grants Fund	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue: Grants and Fund Balance Transfer	-483,000	-403,000
Expenditures	483,000	403,000

School Fund	FY 2021 ADOPTED	FY 2022 PROPOSED
State Sales Tax	-1,877,448	-1,879,947
State Funds	-11,562,480	-12,503,415
Federal Funds	-1,961,213	-2,037,272
County Funds	-3,810,700	-3,810,700
Prior Year Carryover		-140,900
Other Funds	-469,238	-220,937
Total Revenue	-19,681,079	-20,593,171
Total Expenditures	19,681,079	20,593,171

Social Services Fund	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue State/Federal	-980,000	-1,293,000
Local Funds	-175,000	-180,000
Total Revenue	-1,155,000	-1,473,000
Expenditures	1,155,000	1,473,000

Comprehensive Services Act	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue State/Local	-705,000	-655,000
General Fund Transfer In	-230,000	-300,000
Total Revenue	-935,000	-955,000
Expenditures	935,000	955,000

COVID-19 Funds/American Rescue Plan	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue/Use of 911 Fund Balance	-2,128,108	-3,068,930
Expenditures	2,128,108	3,068,930

Emergency Services Capital Equipment	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue/Use of 911 Fund Balance	-185,000	-185,000
Expenditures	185,000	185,000

Project Lifesaver	FY 2021 ADOPTED	FY 2022 PROPOSED
Revenue/Transfer IN	-800	-800
To Escrow	800	800

Voting Machine Fund	FY 2021 ADOPTED	FY 2022 PROPOSED
Transfer from General Fund	-5,000	-5,000
To Escrow	5,000	5,000

Capital Outlay Fund - School	FY 2021 ADOPTED	FY 2022 PROPOSED
Transfer in Fund Balance	0	-58,700
Transfer out to Debt Service	0	58,700

Debt Service	FY 2021 ADOPTED	FY 2022 PROPOSED
Refunding Interest QSCB	-140,000	-140,000
Transfer in from Capital Outlay	0	-58,700
General Fund Transfer In	-1,438,000	-1,379,300
Total Revenue	-1,578,000	-1,578,000
Debt Service School	1,064,000	1,064,000
Debt Service Courthouse	514,000	514,000
Transfer to Capital Outlay Fund	0	0
Total Expenditures Debt Service	1,578,000	1,578,000

TOTAL BUDGET SPECIAL FUNDS:	\$27,783,937	\$29,500,601
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TOTAL COUNTY BUDGET:	FY 2021 ADOPTED \$38,731,261	FY 2022 PROPOSED \$40,937,536
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