

# LUNENBURG COUNTY, VIRGINIA

## PUBLIC HEARING REGARDING THE BUDGET FOR THE YEAR ENDING JUNE 30, 2021

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 11, 2020 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		2020 Calendar Year	2021 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	FY 2020 ADOPTED	FY 2021 PROPOSED
Real Estate Taxes	-3,370,000	-3,370,000
Personal Property Taxes	-1,900,000	-2,050,000
Mobile Home	-22,000	-22,000
Registration Fees	-215,000	-208,000
Machinery & Tools	-265,000	-280,000
Merchant's Capital	-78,000	-80,000
Public Service Corporations	-220,000	-220,000
Delinquent Tax Collections	-110,000	-95,000
Interest/Penalty on Taxes	-100,000	-100,000
Local Sales & Use Taxes	-390,000	-370,000
Consumer Utility Consumption Tax	-22,000	-20,000
Taxes on Recordation & Wills	-55,000	-55,000
Interest/Penalties-Clerk	-1,000	-1,000
Animal Licenses	-8,000	-7,000
Animal Fines/Kennel Fees	-3,000	-2,500
Transfer Fees	-400	-300
Building Permits	-20,000	-22,000
Septic Permits	-1,000	-1,000
Conditional Use Permits	-1,000	-1,200
Landfill Host Fees	-150,000	-240,000
Landfill Liaison Fee	-55,000	-65,000
County Fines & Fees	-18,500	-18,000
Courthouse Renovation Fees	-3,500	-3,000
Clerk -Misc Fees	-6,000	-5,000
Courthouse Security Fees	-15,000	-14,000
e-Summons Fees	-7,000	-5,000
Prisoner Processing Fees	-1,500	-1,000
Interest Checking/Investments	-33,000	-45,000
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	-20,000	-18,000
State Recordation Tax	-9,000	-9,000
Railroad Rolling Stock	-4,000	-4,000
DMV Animal Plates	-100	-100
DMV Moped ATV		-300
PPTRA-State Reimbursement	-1,048,232	-1,048,232
COVID-19 CARES Act		-1,064,054
Constitutional Offices-State Reimbursement	-1,397,814	-1,423,342
Grants	-211,115	-215,615
Transfer from Solid Waste Fund Balance	-200,000	-150,000
Use of General Fund Reserve	-381,132	-709,856
<b>TOTAL GENERAL FUND REVENUES</b>	<b>-10,410,172</b>	<b>-12,011,378</b>

GENERAL FUND Expenditures	FY 2020 ADOPTED	FY 2021 PROPOSED
Board of Supervisors	49,320	49,320
County Administration	245,630	249,670
Professional Services	105,500	110,000
Commissioner of the Revenue	215,050	219,480
Treasurer	242,620	245,910
Data Processing	70,000	69,000
Electoral Board	49,365	49,400
Registrar	86,650	88,630
Circuit Court	11,300	12,400
General District Court	5,400	5,100
Magistrate	1,325	1,325
Juvenile/Domestic Relations Court	77,600	93,000
Clerk, Circuit Court	297,340	302,250
Courthouse Security	19,500	21,600
Victim Witness	71,115	71,115
Commonwealth Attorney	329,448	338,428
Sheriff's Department	1,271,800	1,285,900
Volunteer Fire & Rescue/Grants	263,200	260,440
Piedmont Regional Jail	440,000	575,000
Building Inspector	93,020	93,900
Animal Control	95,670	98,130
Maintenance/Buildings	223,260	228,240
COVID-19 CARES Act		1,064,054
Health Dept	110,000	113,000
Medical Examiner	100	100
Crossroads	53,000	53,000
Planning/Zoning Permits	9,800	9,000
Madeline's House	2,000	0
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	5,484
Longwood Small Business	1,940	1,940
SPCA	1,000	1,000
VA's Retreat	5,000	4,500
Town & County Bus	4,500	5,000
Piedmont Sr. Resources	4,000	6,000
Forestry Service	22,000	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
VA Legal Aid Society	4,713	4,800
VA's Growth Alliance	12,914	12,914
Community Action Agency	19,500	21,474
Community/Econ Dev. (Office)	59,000	59,000
IDA Tax Incentives	55,000	28,000
Cooperative Extension	45,000	48,000
Refunds / DMV Stops	25,000	25,000
Prop/Liability/LODA/WC Coverage	74,000	77,300
Capital Improvements	100,000	50,000
<b>Total General Fund Operations</b>	<b>5,070,177</b>	<b>6,272,678</b>

GENERAL FUND TRANSFER TO:	FY 2020 ADOPTED	FY 2021 PROPOSED
Reassessment Fund	25,000	25,000
Airport Fund	55,000	55,000
School Fund	3,740,000	3,810,700
School( Carryover)	0	0
Social Services	160,000	175,000
C.S.A./At-Risk Fund	250,000	230,000
Voting Machine Fund	5,000	5,000
Debt Service	1,104,995	1,438,000
Total Transfers to other Funds	\$5,339,995	\$5,738,700
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$10,410,172</b>	<b>\$12,011,378</b>

SPECIAL FUNDS:	FY 2020 ADOPTED	FY 2021 PROPOSED
Reassessment Fund		
Revenue	-25,000	-25,000
Expenditures	25,000	25,000

Solid Waste Operations Fund	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue	-182,000	-181,000
Expenditures	182,000	181,000

Solid Waste Convenience Sites	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue/Fund Balance Transfer	-509,000	-400,000
Transfer to General Fund	200,000	150,000
Sites Expense & Construction	309,000	250,000
<b>Total</b>	<b>509,000</b>	<b>400,000</b>

Law Library	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue	-1,000	-1,000
Expenditures	1,000	1,000

E-911 Fund	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue	-470,640	-312,650
Operations	285,640	127,650
Transfer to Public Safety Capital Fund	185,000	185,000
<b>Total</b>	<b>470,640</b>	<b>312,650</b>

Airport Fund	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue: Lease, Grants & Transfer from GF	-575,000	-665,000
Expenditures	575,000	665,000

Economic Development Fund	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue: Grants and Fund Balance Transfer	-48,300	-48,300
Expenditures	48,300	48,300

Economic Development Grants Fund	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue: Grants and Fund Balance Transfer	-552,490	-483,000
Expenditures	552,490	483,000

School Fund	FY 2020 ADOPTED	FY 2021 PROPOSED
State Sales Tax	-1,861,174	-1,877,448
State Funds	-10,264,679	-11,562,480
Federal Funds	-1,748,892	-1,961,213
County Funds	-3,740,000	-3,810,700
Other Funds	-468,724	-469,238
Total Revenue	-18,083,469	-19,681,079
Total Expenditures	18,083,469	19,681,079

Social Services Fund	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue State	-980,000	-980,000
Local Funds	-160,000	-175,000
Total Revenue	-1,140,000	-1,155,000
Expenditures	1,140,000	1,155,000

Comprehensive Services Act	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue State/Local	-705,000	-705,000
General Fund Transfer In	-250,000	-230,000
Total Revenue	-955,000	-935,000
Expenditures	955,000	935,000

Emergency Services Capital Equipment	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue/Use of 911 Fund Balance	-185,000	-185,000
Expenditures	185,000	185,000

Project Lifesaver	FY 2020 ADOPTED	FY 2021 PROPOSED
Revenue/Transfer IN	-800	-800
To Escrow	800	800

Voting Machine Fund	FY 2020 ADOPTED	FY 2021 PROPOSED
Transfer from General Fund	-5,000	-5,000
To Escrow	5,000	5,000

Capital Outlay Fund - School	FY 2020 ADOPTED	FY 2021 PROPOSED
Transfer in from Debt Service	-71,662	0
Reserve for Capital Needs	71,662	0

Debt Service	FY 2020 ADOPTED	FY 2021 PROPOSED
School Payment	-380,000	0
Refunding Interest QSCB	-140,000	-140,000
Transfer in from Debt Fund Balance	-25,000	0
General Fund Transfer In	-1,104,995	-1,438,000
Total Revenue	-1,649,995	-1,578,000
Debt Service School	1,064,333	1,064,000
Debt Service Courthouse	514,000	514,000
Transfer to Capital Outlay Fund	71,662	0
Total Expenditures Debt Service	1,649,995	1,578,000

<b>TOTAL BUDGET SPECIAL FUNDS:</b>	<b>\$24,454,356</b>	<b>\$25,655,829</b>
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TOTAL COUNTY BUDGET:	FY 2020 ADOPTED	FY 2021 PROPOSED
	<b>\$34,864,528</b>	<b>\$37,667,207</b>