

LUNENBURG COUNTY, VIRGINIA
7-13-23 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 \$969,503 more than the advertisement. The Board of Supervisors is 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.

<u>TAX LEVIES - PROPOSED BUDGET</u>	ADOPTED	PROPOSED			
<u>TAX LEVY Category</u>	<u>2023 Calendar Year</u>	<u>2024 Calendar Year</u>			
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			
<i>Machinery & Tools - Logging Equipment</i>	<i>\$0.60</i>	<i>\$0.00</i>			
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 TRANSFER TO:		
			<u>FY 2023 ADOPTED</u>	<u>FY 2024 PROPOSED</u>	
			Reassessment Fund	50,000	180,000
			Airport Fund	5,000	77,100
			School Fund	4,662,614	4,811,014
			School (Carryover) to <u>Cap Outlay Fund</u>	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
			<u>TOTAL GENERAL FUND EXPENDITURES</u>	<u>13,086,235</u>	<u>14,346,649</u>
			SPECIAL FUNDS:		
			<u>FY 2023 ADOPTED</u>	<u>FY 2024 PROPOSED</u>	
			<u>Reassessment Fund</u>		
			<u>Transfers in & Use of Fund Balance</u>	-50,000	-280,000
			<u>Expenditures</u>	50,000	280,000
			<u>Solid Waste Operations Fund</u>		
			<u>Revenue/Use of Fund Balance</u>	-315,300	-312,300
			<u>Expenditures</u>	315,300	312,300
			<u>Solid Waste Convenience Sites</u>		
			<u>Revenue/Use of Fund Balance</u>	-114,000	-114,000
			<u>Sites Expense & Construction</u>	114,000	114,000
			<u>Law Library</u>		
			<u>Revenue</u>	-1,000	-1,000
			<u>Expenditures</u>	1,000	1,000
			<u>E-911 Fund</u>		
			State Revenue	-180,000	-193,000
			Solar Siting Agreement Revenue	0	-100,000
			Transfer in from Fund Balance	-123,760	-90,000
			<u>Total Revenue</u>	<u>-303,760</u>	<u>-383,000</u>
			Operations	118,760	142,600
			Transfer to Public Safety Capital Fund	185,000	0
			Emergency Radio System Expenses	0	240,400
			<u>Total</u>	<u>303,760</u>	<u>383,000</u>
			<u>Airport Fund</u>		
			Revenue from State/Grants	-25,000	-870,000
			Revenue: Local & GF Transfer	-20,400	-107,400
			<u>Total Revenue</u>	<u>-45,400</u>	<u>-977,400</u>
			<u>Expenditures</u>	45,400	977,400
			<u>Economic Development Fund</u>		
			<u>Revenue: Solar Siting Agreement & Escrow</u>	0	-1,573,000
			<u>Expenditures</u>	0	1,573,000
			<u>Economic Development Grants Fund</u>		
			<u>Revenue: Grants</u>	-2,400	-15,000
			<u>Expenditures</u>	2,400	15,000
			GENERAL FUND REVENUES		
			<u>FY 2023 ADOPTED</u>	<u>FY 2024 PROPOSED</u>	
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			
<u>Use of General Fund Reserve</u>	<u>-1,453,599</u>	<u>-1,722,634</u>			
TOTAL GENERAL FUND REVENUES	-13,086,235	-14,346,649			

<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>	<u>-29,557,700</u>	<u>-25,992,340</u>
Circuit Court	13,400	12,000	<u>Total Expenditures</u>	<u>29,557,700</u>	<u>25,992,340</u>
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>	<u>-1,645,000</u>	<u>-1,605,000</u>
Courthouse Security	21,600	21,600	<u>Expenditures</u>	<u>1,645,000</u>	<u>1,605,000</u>
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>	<u>-325,000</u>	<u>-224,000</u>
Piedmont Regional Jail	675,000	847,000	<u>Total Revenue</u>	<u>-1,190,000</u>	<u>-1,132,000</u>
Piedmont Regional Jail Debt Service	50,000	50,000	<u>Expenditures</u>	<u>1,190,000</u>	<u>1,132,000</u>
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	Revenue/Use of 911 Fund Balance	-2,084,465	-1,127,000
Health Dept	95,500	98,500	<u>Expenditures</u>	<u>2,084,465</u>	<u>1,127,000</u>
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>	<u>537,950</u>	<u>460,000</u>
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	Revenue/Transfer IN	-800	-800
Lunenburg Literacy	8,000	8,000	<u>Total Expenditure</u>	<u>800</u>	<u>800</u>
SVCC	5,300	5,750			
Longwood Small Business	2,000	2,000	<u>Voting Machine Fund</u>		
SPCA	1,000	1,000	Transfer from General Fund	-5,000	-5,000
VA's Retreat	4,500	4,500	<u>Total Expenditure</u>	<u>5,000</u>	<u>5,000</u>
Town & County Bus	5,000	5,300			
Piedmont Sr. Resources	10,000	12,000	<u>Capital Outlay Fund - Radio System (LUIS)</u>		
Forestry Service	22,100	22,100	Bond (LUIS)/School Transfers	-2,500,000	-3,027,823
Rec Sports Leagues	15,000	15,000	Capital Outlay LUIS/School Construction	2,500,000	3,027,823
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>	<u>-1,506,900</u>	<u>-1,504,000</u>
VA Legal Aid Society	4,800	4,800	<u>Total Revenue</u>	<u>-1,649,900</u>	<u>-1,647,000</u>
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>	<u>1,649,900</u>	<u>1,647,000</u>
Refunds / DMV Stops	25,000	25,000			
Prop/Liability/LODA/WC Coverage	73,500	77,000	<u>FY 2023 ADOPTED</u>	<u>40,002,675</u>	<u>38,652,663</u>
<u>Capital Improvements</u>	<u>200,000</u>	<u>155,000</u>	<u>TOTAL BUDGET SPECIAL FUNDS:</u>	<u>40,002,675</u>	<u>38,652,663</u>
<u>Total General Fund Operations</u>	<u>6,083,695</u>	<u>7,026,820</u>	<u>TOTAL COUNTY BUDGET:</u>	<u>53,088,910</u>	<u>52,999,312</u>
			<u>FY24 difference from advertisement</u>		<u>\$969,503</u>