

# LUNENBURG COUNTY, VIRGINIA

## PUBLIC HEARING REGARDING THE BUDGET FOR THE YEAR ENDING JUNE 30, 2025

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, May 23, 2024 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. Budget amounts are subject to modification once the State Legislation adopts a budget for FY2024-2025.

The budget has been prepared on the basis of the estimates and requests submitted to the Board of Supervisors by 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	2023 Calendar Year	2024 Calendar Year
Real Estate	\$0.38	\$0.33
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	\$0.33

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. The 2024 levies include the previously adopted tax rate adjustment from \$0.38/\$100 to \$0.33/\$100 in valuation following the reassessment adopted in January 2024.

GENERAL FUND REVENUES	FY 2024 ADOPTED	FY 2025 PROPOSED
Real Estate Taxes	-3,650,000	-4,000,000
Personal Property Taxes	-2,700,000	-3,000,000
Mobile Home	-20,000	-22,000
Registration Fees	-210,000	-212,000
Machinery & Tools	-260,000	-300,000
Merchant's Capital	-80,000	-100,000
Public Service Corporations	-250,000	-230,000
Delinquent Tax Collections	-119,000	-125,000
Interest/Penalty on Taxes	-100,000	-120,000
Local Sales & Use Taxes	-530,000	-550,000
Consumer Utility Consumption Tax	-20,000	-20,000
Taxes on Recordation & Wills	-69,000	-70,000
Interest/Penalties-Clerk	-1,000	-1,000
Animal Licenses	-6,000	-5,000
Animal Fines/Kennel Fees	-5,000	-3,000
Transfer Fees	-400	-400
Building Permits	-135,000	-45,000
Septic Permits	-400	-500
Event Permits/Fees	-2,200	-3,500
Conditional Use Permits	-10,000	-10,000
Landfill Host Fees	-450,000	-640,000
Landfill Liaison Fee	-75,000	-78,000
County Fines & Fees	-3,000	-4,000
Courthouse Renovation Fees	-2,000	-2,000
Clerk -Misc Fees	-7,000	-7,000
Courthouse Security Fees	-12,000	-14,000
e-Summons Fees	-1,000	-1,000
Prisoner Processing Fees	-500	-500
Interest Checking/Investments	-22,000	-350,000
Rental/General Property	-31,700	-31,700
Sheriff/Comm. Atty. Fees	-3,600	-5,000
DMV Stops	-25,000	-30,000
Town Contributions/Grants	-5,000	-5,000
DMV Mobile Home Tax	-30,000	-32,000
Railroad Rolling Stock	-4,000	-4,000
DMV Animal Plates	-100	-100
DMV Rental Tax	-600	-800
DMV Moped ATV	-600	-1,500
PPTRA-State Reimbursement	-1,048,200	-1,048,200
Constitutional Offices-State Reimbursement	-1,811,000	-1,958,800
Grants	-610,000	-233,500
School Carryover from Fund Balance	-313,715	-313,715
Use of General Fund Reserve	-1,722,634	-1,211,390
<b>TOTAL GENERAL FUND REVENUES</b>	<b>-14,346,649</b>	<b>-14,789,605</b>

GENERAL FUND Expenditures	FY 2024 ADOPTED	FY 2025 PROPOSED
Board of Supervisors	55,070	55,000
County Administration	325,000	345,750
Professional Services	130,000	130,000
Commissioner of the Revenue	254,100	281,500
Treasurer	271,000	277,100
Data Processing	82,000	75,000
Electoral Board	72,100	94,550
Registrar	157,750	172,400
Circuit Court	12,000	12,000
General District Court	2,500	2,600
Magistrate	1,550	1,550
Juvenile/Domestic Relations Court	67,350	67,350
Juvenile Detention Center Debt Service	41,200	45,200
Clerk, Circuit Court	361,000	378,500
Clerk Grants	165,284	0
Courthouse Security	21,600	19,800
Victim Witness	69,350	76,450
Commonwealth Attorney	406,600	409,000
Sheriff's Department	1,986,800	2,095,000
Volunteer Fire/EMS Operations & Grants	332,100	817,100
Piedmont Regional Jail	847,000	840,000
Piedmont Regional Jail Debt Service	50,000	50,000
Building Inspector	109,220	116,700
Animal Control	156,770	165,630
Maintenance/Buildings	256,700	274,000
Health Dept	98,500	88,000
Medical Examiner	200	200
Crossroads	57,700	64,630
Domestic Violence Prevention	3,000	7,000
Planning Commission/Zoning	40,700	43,400
Lunenburg Public Library System	150,280	160,000
Commonwealth Reg Council	19,000	19,000
Soil & Water Conservation	8,500	8,500
Lunenburg Literacy	8,000	6,000
SVCC	5,750	5,480
Longwood Small Business	2,000	2,000
SPCA	1,000	1,000
VA's Retreat	4,500	4,500
Town & County Bus	5,300	5,300
Piedmont Sr. Resources	12,000	14,000
Forestry Service	22,100	22,100
Rec Sports Leagues	15,000	20,000
People's Comm Center	500	500
Victoria Community/Senior Citizens Center	500	500
Kenbridge Comm Center	1,000	1,000
Piedmont Area Veterans Center	4,000	6,000
VA Legal Aid Society	4,800	4,800
VA's Growth Alliance	16,500	16,500
Community Action Agency	21,500	21,500
Community/Econ Dev. (Office)	93,220	101,400
IDA Tax Incentives	50,000	50,000
Cooperative Extension	55,510	61,700
Refunds / DMV Stops	25,000	30,000
Prop/Liability/LODA/WC Coverage	77,000	85,000
Capital Improvements	155,000	75,000
<b>Total General Fund Operations</b>	<b>7,192,104</b>	<b>7,727,190</b>

GENERAL FUND TRANSFER TO:	FY 2024 ADOPTED	FY 2025 PROPOSED
Reassessment Fund	180,000	0
Airport Fund	77,100	18,700
School Fund	4,811,014	5,275,000
School( Carryover) to Construction Fund	166,315	313,715
Social Services	205,000	247,000
C.S.A./At-Risk Fund	224,000	225,000
Voting Machine Fund	5,000	0
Debt Service	1,504,000	983,000
<b>Total Transfers to other Funds</b>	<b>7,172,429</b>	<b>7,062,415</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>14,364,533</b>	<b>14,789,605</b>

SPECIAL FUNDS:	FY 2024 ADOPTED	FY 2023 PROPOSED
<b>Reassessment Fund</b>		
Transfers in & Use of Fund Balance	-280,000	0
Expenditures	280,000	0
<b>Solid Waste Operations Fund</b>		
Revenue/Use of Fund Balance	-312,300	-355,000
Expenditures	312,300	355,000
<b>Solid Waste Convenience Sites</b>		
Revenue/Use of Fund Balance	-114,000	-117,000
Sites Expense & Construction	114,000	117,000
<b>Law Library</b>		
Revenue	-1,000	-1,000
Expenditures	1,000	1,000
<b>E-911 Fund</b>		
State Revenue	-193,000	-185,000
Solar Siting Agreement Revenue	-100,000	-102,000
Transfer in from Fund Balance	-90,000	-100,000
<b>Total Revenue</b>	<b>-383,000</b>	<b>-387,000</b>
Operations	142,600	139,000
Transfer to Public Safety Capital Fund	0	0
Emergency Radio System Expenses	240,400	248,000
<b>Total</b>	<b>383,000</b>	<b>387,000</b>

Airport Fund	FY 2024 ADOPTED	FY 2025 PROPOSED
Revenue from State/Grants	-870,000	-2,700
Revenue: Local & GF Transfer	-107,400	-26,300
<b>Total Revenue</b>	<b>-977,400</b>	<b>-29,000</b>
<b>Expenditures</b>	<b>977,400</b>	<b>29,000</b>

Economic Development Fund	FY 2024 ADOPTED	FY 2025 PROPOSED
<b>Fund Balance: Solar Siting/Escrow</b>	<b>-1,573,000</b>	<b>-102,000</b>
<b>Expenditure: Transfer to E-911 Fund</b>	<b>1,573,000</b>	<b>102,000</b>

Economic Development Grants Fund	FY 2024 ADOPTED	FY 2025 PROPOSED
<b>Revenue: Grants</b>	<b>-15,000</b>	<b>0</b>
<b>Expenditures</b>	<b>15,000</b>	<b>0</b>

School Fund	FY 2024 ADOPTED	FY 2025 PROPOSED
State Sales Tax	-2,274,386	-2,329,095
State Funds	-14,221,455	-16,737,374
Federal Funds	-4,468,663	-2,459,284
County - Local Match	-4,811,014	-5,275,000
Other Funds	-216,822	-399,437
<b>Total Revenue</b>	<b>-25,992,340</b>	<b>-27,200,190</b>
<b>Total Expenditures</b>	<b>25,992,340</b>	<b>27,200,190</b>

Social Services Fund	FY 2024 ADOPTED	FY 2025 PROPOSED
Revenue State/Federal	-1,400,000	-1,428,000
Local Funds	-205,000	-247,000
<b>Total Revenue</b>	<b>-1,605,000</b>	<b>-1,675,000</b>
<b>Expenditures</b>	<b>1,605,000</b>	<b>1,675,000</b>

Comprehensive Services Act	FY 2024 ADOPTED	FY 2025 PROPOSED
Revenue State/Local	-908,000	-877,000
General Fund Transfer In	-224,000	-225,000
<b>Total Revenue</b>	<b>-1,132,000</b>	<b>-1,102,000</b>
<b>Expenditures</b>	<b>1,132,000</b>	<b>1,102,000</b>

American Rescue Plan - Federal Funds	FY 2024 ADOPTED	FY 2025 PROPOSED
Revenue/Use of 911 Fund Balance	-1,127,000	-677,000
Expenditures	1,127,000	677,000

Emergency Services Capital Equipment	FY 2024 ADOPTED	FY 2025 PROPOSED
Revenue Transfer/Use of Fund Balance	-460,000	-410,000
Expenditures	460,000	410,000

Project Lifesaver	FY 2024 ADOPTED	FY 2025 PROPOSED
Revenue/Transfer IN	-800	-1,000
Total Expenditure	800	1,000

Voting Machine Fund	FY 2024 ADOPTED	FY 2025 PROPOSED
Transfer from General Fund	-5,000	0
Total Expenditure	5,000	0

Capital Outlay Fund - Radio System (LUIS)	FY 2024 ADOPTED	FY 2025 PROPOSED
Bond (LUIS)/School Transfers	-1,275,000	0
Capital Outlay LUIS/School Construction	1,275,000	0

School Construction Fund	FY 2024 ADOPTED	FY 2025 PROPOSED
School Transfers	0	-1,752,823
School Construction	0	1,752,823

Debt Service	FY 2024 ADOPTED	FY 2025 PROPOSED
Refunding Interest QSCB	-143,000	-143,000
General Fund Transfer In	-1,504,000	-983,000
<b>Total Revenue</b>	<b>-1,647,000</b>	<b>-1,126,000</b>
Debt Service School	983,200	983,200
Debt Service Courthouse	513,700	0
Debt Service Radio System	148,900	148,900
<b>Total Expenditures Debt Service</b>	<b>1,647,000</b>	<b>1,126,000</b>

TOTAL BUDGET SPECIAL FUNDS:	FY 2024 ADOPTED	FY 2025 PROPOSED
<b>TOTAL BUDGET SPECIAL FUNDS:</b>	<b>36,899,840</b>	<b>34,935,013</b>

TOTAL COUNTY BUDGET:	FY 2024 ADOPTED	FY 2025 PROPOSED
<b>TOTAL COUNTY BUDGET:</b>	<b>51,264,373</b>	<b>49,724,618</b>