

## **AGENDA**

### **LEE COUNTY BOARD OF SUPERVISORS RECESSED MEETING JUNE 20, 2024**

General District Courtroom

Jonesville, Virginia  
6:00 p.m.

#### **I. MEETING CALLED TO ORDER**

#### **II. PUBLIC HEARINGS**

##### **A. PROPOSED BUDGET FOR FISCAL YEAR 2024-2025**

The Lee County Board of Supervisors will hold a Public Hearing on the proposed County Budget at 6:00 p.m. on June 20, 2024 in the General District Courtroom of the Lee County Courthouse in Jonesville, Virginia. Any citizen of the County is welcome to attend and state their views on this proposed budget.

A summary is prepared and published for information and fiscal planning purposes only. Please be aware that inclusion in the budget of any item does not constitute an obligation or commitment on the part of the Board of Supervisors of Lee County to appropriate any funds for the item or purpose. A Budget for the Fiscal year commencing July 1, 2024 will be adopted by the Lee County Board of Supervisors no later than June 30, 2024.

##### **B. PROPOSED INCREASE IN 2024 REAL PROPERTY TAX RATE**

The Lee County Board of Supervisors will hold a Public Hearing on a proposed tax rate increase for Real Property for the 2024 tax year. The Public Hearing will be held on June 20, 2024 at 6:15 p.m. in the General District Courtroom of the Lee County Courthouse in Jonesville, Virginia. The purpose of the Public Hearing is to provide citizens an opportunity to state their views on the proposed rate increase. The current rate of tax on real property is \$.6187 per \$100 of assessed value. The proposed rate of tax is \$.75 per \$100 of assessed value.

##### **C. PROPOSED INCREASE IN 2024 PERSONAL PROPERTY TAX RATE**

The Lee County Board of Supervisors will hold a Public Hearing on a proposed tax rate increase for Personal Property for the 2024 tax year. The Public Hearing will be held on June 20, 2024 at 6:30 p.m. in the General

District Courtroom of the Lee County Courthouse in Jonesville, Virginia. The purpose of the Public Hearing is to provide citizens an opportunity to state their views on the proposed rate increase. The current rate of tax on personal property is \$1.90 per \$100 of assessed value. The proposed rate of tax is \$2.00 per \$100 of assessed value.

### **III. REPORTS AND RECOMMENDATIONS OF THE BOARD**

## **PUBLIC HEARING**

### **PROPOSED BUDGET FOR FISCAL YEAR 2024-25**

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#### **GENERAL COUNTY FUND** **ESTIMATED EXPENDITURE**

##### **GENERAL GOVERNMENTAL ADMINISTRATION:**

|                                  |         |
|----------------------------------|---------|
| Legislative                      | 103,158 |
| General Property Reassessment    | 300,000 |
| General/Financial Administration | 434,426 |
| Legal Services                   | 23,190  |
| Auditing                         | 114,325 |
| Commissioner of the Revenue      | 440,276 |
| Treasurer                        | 403,083 |
| Board of Elections               | 291,556 |
| Central Garage                   | 158,437 |

##### **JUDICIAL ADMINISTRATION:**

|                         |           |
|-------------------------|-----------|
| Courts                  | 1,120,330 |
| Commonwealth's Attorney | 845,583   |

##### **PUBLIC SAFETY:**

|                          |           |
|--------------------------|-----------|
| Law Enforcement and Jail | 5,697,539 |
| Fire and Rescue Services | 544,263   |
| Enhanced 911             | 573,207   |
| Inspections              | 195,352   |
| Other Protections        | 203,190   |

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|--|---------|
| HEALTH AND WELFARE                     | 547,141 |
| EDUCATION-MTN. EMPIRE COMM. COLLEGE    | 20,595  |
| PARKS, RECREATION, AND TOURISM         | 95,955  |
| LIBRARY                                | 118,839 |
| COMMUNITY DEVELOPMENT AND PLANNING     | 272,708 |
| EXTENSION OFFICE                       | 101,806 |
| MAINTENANCE OF BUILDINGS               | 294,295 |
| DANIEL BOONE SOIL & WATER/RC&D PROGRAM | 51,000  |
| MISCELLANEOUS AND CONTINGENCY          | 25,000  |
| REIMBURSED EXPENSES                    | 456,876 |

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|--|-------------------|
| <b>SUBTOTAL, GENERAL COUNTY FUND EXPENDITURE</b> | <b>13,432,130</b> |
|--|-------------------|

|                        |           |
|------------------------|-----------|
| CAPITAL PROJECTS       | 1,590,000 |
| SOLID WASTE MANAGEMENT | 2,087,460 |

TRANSFERS:

|   |           |
|---|-----------|
| Debt Service  | 249,244   |
| Local Share - School Fund                               | 7,669,377 |
| Local Share - Public Assistance/Children's Services Act | 1,911,172 |

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|--|-------------------|
| <b>GRAND TOTAL GENERAL COUNTY FUND</b> | <b>26,939,383</b> |
|--|-------------------|

PUBLIC SERVICES:

|   |            |
|---|------------|
| Estimated Social Services Expenditures-State Share    | 10,242,700 |
| Estimated Headstart Expenditures - Federal            | 1,764,936  |
| Estimated School Expenditures-Federal, State, & Other | 60,870,339 |

|                                  |           |
|----------------------------------|-----------|
| Transfer to General Fund Reserve | 1,418,323 |
|----------------------------------|-----------|

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| <b>GRAND TOTAL ALL FUND EXPENDITURES</b> | <b>101,235,681</b> |
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**GENERAL COUNTY FUND**

**SOURCE OF REVENUE**

REAL PROPERTY TAX:

|                              |            |
|------------------------------|------------|
| Current Real Estate Taxes    | 10,040,000 |
| Delinquent Real Estate Taxes | 250,000    |
| Land Redemption              | 160,000    |
| Mineral Under Development    | 11,300     |

|                            |         |
|----------------------------|---------|
| PUBLIC SERVICE CORPORATION | 862,000 |
|----------------------------|---------|

PERSONAL PROPERTY TAX:

|                     |           |
|---------------------|-----------|
| Current Taxes       | 2,800,000 |
| Delinquent Taxes    | 167,000   |
| PPTRA Reimbursement | 798,646   |

MOBILE HOME TAX:

|                  |        |
|------------------|--------|
| Current Taxes    | 96,000 |
| Delinquent Taxes | 7,200  |

|                     |         |
|---------------------|---------|
| MACHINERY AND TOOLS | 345,500 |
|---------------------|---------|

|                   |        |
|-------------------|--------|
| MERCHANTS CAPITAL | 87,500 |
|-------------------|--------|

|                   |         |
|-------------------|---------|
| BUSINESS PROPERTY | 421,000 |
|-------------------|---------|

|                    |       |
|--------------------|-------|
| COMPUTER EQUIPMENT | 1,500 |
|--------------------|-------|

|                      |         |
|----------------------|---------|
| PENALTY AND INTEREST | 297,500 |
|----------------------|---------|

|           |           |
|-----------|-----------|
| SALES TAX | 2,012,671 |
|-----------|-----------|

|             |         |
|-------------|---------|
| UTILITY TAX | 436,000 |
|-------------|---------|

|                              |         |
|------------------------------|---------|
| STATE TELECOMMUNICATIONS TAX | 299,000 |
|------------------------------|---------|

|                |        |
|----------------|--------|
| BANK FRANCHISE | 38,000 |
|----------------|--------|

|                   |         |
|-------------------|---------|
| MOTOR VEHICLE TAX | 704,800 |
|-------------------|---------|

|              |       |
|--------------|-------|
| TAX ON WILLS | 2,500 |
|--------------|-------|

|               |     |
|---------------|-----|
| AMUSEMENT TAX | 100 |
|---------------|-----|

|  |                    |
|--|--------------------|
| TRANSIENT OCCUPANCY TAX                      | 12,500             |
| MEALS TAX                                    | 215,000            |
| OIL AND GAS SEVERANCE TAX                    | 2,000              |
| ANIMAL LICENSES                              | 950                |
| TRANSFER FEES                                | 900                |
| BUILDING PERMITS                             | 48,500             |
| COURT FINES-LOCAL                            | 5,000              |
| RENT-BUILDING                                | 75,980             |
| INTEREST AND EARNINGS                        | 85,000             |
| COMMONWEALTH'S ATTORNEY FEES                 | 36,500             |
| SHERIFF'S FEES                               | 4,650              |
| COURTHOUSE MAINTENANCE FEES                  | 3,300              |
| COURTHOUSE SECURITY FEES                     | 44,000             |
| SALE OF MAPS, SURVEYS                        | 100                |
| ZONING FEES                                  | 6,250              |
| CONTRACTOR'S LICENSE FEES                    | 16,000             |
| MISCELLANEOUS REVENUES                       | 184,025            |
| PAYMENT IN LIEU OF TAXES                     | 212,000            |
| MOBILE HOMES TITLING                         | 125,000            |
| ROLLING STOCK                                | 105,000            |
| COMMONWEALTH'S ATTORNEY EXP.                 | 633,775            |
| SHERIFF EXP.                                 | 1,959,768          |
| VICTIM/WITNESS ADVOCATE GRANT                | 94,891             |
| DOMESTIC VIOLENCE GRANT                      | 50,000             |
| SCHOOL RESOURCE OFFICER FUNDING              | 41,112             |
| OTHER SHERIFF GRANTS & REIMBURSEMENTS        | 66,928             |
| REGISTRAR EXP.                               | 77,224             |
| COMMISSIONER OF REVENUE EXP.                 | 181,244            |
| TREASURER EXP.                               | 168,916            |
| ELECTORAL BOARD                              | 5,560              |
| CLERK EXPENSES                               | 510,506            |
| EMERGENCY SERVICES                           | 108,000            |
| CLERK'S FEES                                 | 111,000            |
| RENTAL TAX                                   | 5,900              |
| OTHER CATEGORICAL AID                        | 120,000            |
| TIPPING FEES                                 | 195,000            |
| REIMBURSEMENTS                               | 911,983            |
| MISCELLANEOUS GRANTS                         | 40,027             |
| REGIONAL IMPROVEMENT COMMISSION              | 675,000            |
| <b>TOTAL GENERAL FUND REVENUE</b>            | <b>26,977,706</b>  |
| PUBLIC ASSISTANCE-SOCIAL SERVICES            | 10,242,700         |
| SCHOOL FUND REVENUES (FEDERAL, STATE, OTHER) | 60,870,339         |
| HEADSTART                                    | 1,764,936          |
| CAPITAL PROJECT GRANTS                       | 1,380,000          |
| <b>GRAND TOTAL ALL REVENUES</b>              | <b>101,235,681</b> |