

**NOTICE OF PUBLIC HEARING ON  
TUESDAY, APRIL 18, 2023, 7:00 P.M.  
ESSEX COUNTY, VIRGINIA**

**PROPOSED BUDGET FOR FISCAL YEAR  
JULY 1, 2023 – JUNE 30, 2024  
AND PROPOSED TAX RATES  
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2023**

The following County Administrator's Recommended Budget synopsis is prepared and published for information and fiscal planning purposes only. The inclusion in the Budget of any item does not constitute a commitment or obligation on the part of the Essex County Board of Supervisors to appropriate any funds for that item or purpose. The Budget has been presented on the basis of the estimates and requests submitted to the County Administrator's Office by the several Officers and Department Heads of the County. There is no obligation or allocation of any funds of Essex County for any purpose until there has been an appropriation for that purpose by the Essex County Board of Supervisors.

The FY2024 proposed budget was built using a real estate tax rate of \$0.73.

The Public Hearing is held allowing the public to question and comment on the proposed Budget and tax rates subject to reasonable time limits and procedures established by the Essex County Board of Supervisors. Written comments are also accepted by mail prior to the meeting and may be presented to the Board at the meeting.

**Pursuant to Sections 15.2-2506 and 58.1-3007, Code of Virginia (1950), as amended, the Essex County Board of Supervisors will hold a Public Hearing on the proposed Budget for Fiscal Year 2023-2024 and the proposed tax rates at 7:00 p.m., Tuesday, April 18, 2023, in the Board Meeting Room of the Essex County and School Board Office Complex, 109 N. Cross Street, Tappahannock, Virginia 22560.**

The Public Hearing is held at a public facility designed to be accessible to persons with disabilities. Those persons requiring assistance during the Public Hearing due to physical or sensory disabilities must submit a written request detailing the assistance needed to the County Administrator's Office, P.O. Box 1079, Tappahannock, Virginia 22560, by Monday, April 17, 2023.

Additionally, copies of the proposed budget are on file and are available for review in the County Administrator's Office, 202 S. Church Lane, Tappahannock, Virginia; and on the Essex County website at <http://www.essex-virginia.org>

<b>REVENUE ESTIMATES</b>	<b>CURRENT FISCAL YEAR 2023</b>	<b>PROPOSED FISCAL YEAR 2024</b>
<b>FUND #100 General Funds</b>		
General Property Tax	17,074,482	17,128,394
Other Local Taxes	2,979,910	3,649,114
Permits, Privilege, and Regulatory Fees	151,900	215,450
Fines and Forfeitures	26,635	27,635
Revenue from Use of Money and Property	45,500	112,500
Charges for Services	495,659	535,349
Miscellaneous Revenue	429,310	67,850
Non-Categorical Aid (State)	1,573,421	1,584,921
Shared Expenses (State)	1,476,845	1,543,343
Other Categorical Aid (State)	278,849	337,432
Revenue from Federal Government	416,475	419,475
Other Revenue Sources	-	40,162
Transfer from Reserve	-	1,265,835
<b>Total General Funds</b>	<b>24,948,985</b>	<b>26,927,460</b>
<b>Other Funds</b>		
<b>Fund #102 Childrens Services Act (CSA)</b>	1,500,000	1,844,930
<b>Fund #105 Social Services</b>	2,568,343	2,690,493
<b>Fund #110 Debt Service</b>	3,131,995	3,117,131
<b>Fund #154 Glebe</b>	-	-
<b>Fund #205 Education</b>	18,474,087	18,396,138
<b>Fund #207 School Food</b>	840,476	840,476
<b>Fund #208 School Grant</b>	4,787,117	4,787,117
<b>Fund #225 Debt Service Reserve</b>	-	-
<b>Fund #301 Capital Projects</b>	428,300	793,835
<b>Fund #310 Capital Maintenance Reserve</b>	40,000	-
<b>Total Other Funds</b>	<b>31,770,318</b>	<b>32,470,120</b>
<b>TOTAL REVENUE ESTIMATES</b>	<b>56,719,303</b>	<b>59,397,580</b>
<b>EXPENDITURE ESTIMATES</b>		
<b>FUND #100 General Funds</b>		
Legislative	365,062	447,101
General and Financial Administration	1,598,164	1,960,889
Electoral Board	66,281	75,335
Registrar	158,996	178,260
Courts	526,885	610,016
Office on Youth	5,693	5,978

Commonwealth's Attorney	362,609	391,523
Sheriff (Law Enforcement)	1,493,552	1,657,737
Fire and Rescue	215,521	237,726
Ambulance and Rescue Services	1,598,445	1,687,636
Forestry Service	7,914	7,914
Building	314,713	260,729
Animal Control	236,895	202,426
Medical Examiner	250	250
Zoning	118,220	167,474
Sheriff (Lockup and Dispatch)	1,373,313	1,507,886
Refuse Disposal	954,262	1,076,752
Emergency Services	-	-
General Properties	1,117,263	668,316
Janitorial--Schools	-	-
Communications	221,162	238,326
Technology	577,188	638,056
Local Health Department	152,936	162,904
Mental Health	41,442	48,541
Bay Aging	138,142	142,288
Community College	8,489	8,744
Parks and Recreation (Partners)	6,700	6,901
Swimming Pool	76,884	79,816
Parks, Recreation, Summer Programs	202,405	182,490
Library	239,415	256,530
Essex County Museum	31,500	23,690
Economic Development	94,150	94,400
Planning District Commission	23,471	37,370
Three Rivers Soil and Water	11,025	11,025
Miscellaneous Programs	67,738	66,094
VPI Cooperative Extension	45,552	59,246
Capital Improvement Projects	-	740,109
<b>Total Direct Expenditures</b>	<b>12,452,238</b>	<b>13,940,479</b>
<b>TRANSFERS</b>		
CSA Fund	760,000	710,852
Virginia Public Assistance	680,231	828,672
Debt Service Fund	3,131,995	3,117,131
Transfer to COVID-19 Fund	-	-
School Fund - Local	7,614,441	7,536,492
Debt Reserve Fund	-	-
Transfer to Capital Projects Fund #301	428,300	793,835
<b>Total Transfers</b>	<b>12,614,967</b>	<b>12,986,982</b>
<b>TOTAL REQUIREMENT - GENERAL FUND</b>	<b>25,067,205</b>	<b>26,927,460</b>

FUND #102 Childrens Services Act (CSA)	1,500,000	1,844,930
FUND #105 Social Services	2,568,343	2,690,493
FUND #110 Debt Service	3,131,995	3,117,131
FUND #140 Pandemic Response	-	-
FUND #154 Glebe	-	-
FUND #205 Education	18,474,087	18,396,138
FUND #207 School Food	840,476	840,476
FUND #208 School Grant	4,787,117	4,787,117
FUND #225 Debt Service Reserve	-	-
FUND #260 Sheriff's Asset Forfeiture	-	-
FUND #301 Capital Projects	498,300	793,835
FUND #310 Capital Maintenance Reserve	40,000	
Total Other Funds	<b>31,840,318</b>	<b>32,470,120</b>
<b>TOTAL EXPENDITURE ESTIMATES</b>	<b>56,907,523</b>	<b>59,397,580</b>
<b>TOTAL COUNTY BUDGET GENERAL FUND REVENUES</b>	<b>24,948,985</b>	<b>26,927,460</b>
<b>TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES</b>	<b>25,067,205</b>	<b>26,927,460</b>
Additions to Capital Maintenance Reserve		
Additions to Glebe Fund Balance		
<i>Beginning General Fund Unassigned Balance - July 1, 2023</i>		<b>8,721,629</b>
Increase (Decrease) in Unassigned Balance		(1,265,835)
<i>Ending General Fund Unassigned Balance - June 30, 2024</i>		<b>7,455,794</b>

## Proposed Tax Rates for Calendar Year 2023

\$0.73 per \$100.00 of 100% assessed valuation for real estate and mobile homes

\$3.50 per \$100.00 of 100% NADA clean trade assessed valuation for automobiles, light trucks and motorcycles

\$4.00 per \$100.00 of 50% Retail assessed valuation for aircraft, boats, and RVs (\$2.00 effective rate)

\$4.00 per \$100.00 of 75% Retail assessed valuation for large trucks and trailers (\$3.00 effective rate)

\$1.20 per \$100.00 of 50% Original Cost for business personal property, machinery & tools, and farm machinery. (\$0.60 effective rate)

\$3.75 per \$100.00 of 5% Wholesale Value for merchants' capital (\$0.1875 effective rate)

Vehicle License Tax - \$40 for cars, trucks, and motor homes, and \$25 for motorcycles

Business License Fee - \$30 for all non-retail businesses located outside Town of Tappahannock

Cigarette Tax Rate - \$0.40 for each package containing twenty cigarettes; \$0.02 for each cigarette contained in packages of fewer or more than twenty cigarettes sold or used within Essex County

Transient Occupancy Tax – anticipate 5% of total room charge, effective date July 1, 2023

