

**NOTICE OF PUBLIC HEARING ON  
TUESDAY, APRIL 16, 2019, 7:00 P.M.  
ESSEX COUNTY, VIRGINIA**

**PROPOSED BUDGET FOR FISCAL YEAR  
JULY 1, 2019 – JUNE 30, 2020  
AND PROPOSED TAX RATES  
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2019**

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 FY 2020 proposed budget was built using a real estate tax rate of \$.88.

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 2019-2020 and the proposed tax rates at 7:00 p.m., Tuesday, April 16, 2019, 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 15, 2019.

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; at the Essex County Public Library, Tappahannock, Virginia; and on the Essex County website at <http://www.essex-virginia.org>

<b>Revenue Estimates</b>	<b>CURRENT FISCAL YEAR 2019</b>	<b>PROPOSED FISCAL YEAR 2020</b>
<b>FUND #100 General Funds</b>		
General Property Tax	\$ 15,359,300	\$ 16,009,185
Other Local Taxes	\$ 2,488,000	\$ 2,450,000
Permits, Privilege, and Regulatory Fees	\$ 61,800	\$ 135,514
Fines and Forfeitures	\$ 65,000	\$ 52,569
Revenue from Use of Money and Property	\$ 81,494	\$ 89,000
Charges for Services	\$ 550,350	\$ 523,380
Miscellaneous Revenue	\$ 29,100	\$ 54,707
Non-Categorical Aid (State)	\$ 1,518,771	\$ 1,530,826
Shared Expenses (State)	\$ 1,187,112	\$ 1,283,338
Other Categorical Aid (State)	\$ 196,977	\$ 203,186
Revenue from Federal Government	\$ 409,671	\$ 517,089
Other Revenue Sources	\$ -	\$ 26,071
Transfer from Reserve	\$ 740,813	\$ 470,599
<b>Total General Funds</b>	<b>\$ 22,688,388</b>	<b>\$ 23,345,464</b>
<b>Other Funds</b>		
<b>Fund #102 Childrens Services Act (CSA)</b>	\$ 1,200,000	\$ 1,200,000
<b>Fund #105 Social Services</b>	\$ 2,126,398	\$ 2,151,644
<b>Fund #110 Debt Service</b>	\$ 4,199,513	\$ 4,079,712
<b>Fund #154 Glebe</b>	\$ 17,440	\$ -
<b>Fund #205 Education</b>	\$ 16,592,666	\$ 16,608,924
<b>Fund #207 School Food</b>	\$ 892,743	\$ 910,950
<b>Fund #208 School Grant</b>	\$ 1,368,546	\$ 1,396,914
<b>Fund #225 Debt Service Reserve</b>	\$ -	\$ 370,770
<b>Fund #301 Capital Projects</b>	\$ 554,971	\$ 807,894
<b>Fund #310 Capital Maintenance Reserve</b>	\$ -	\$ 40,000
<b>Total Other Funds</b>	<b>\$ 26,952,277</b>	<b>\$ 27,566,808</b>
<b>TOTAL REVENUE ESTIMATES</b>	<b>\$ 49,640,665</b>	<b>\$ 50,912,272</b>
<b>EXPENDITURE ESTIMATES</b>		
<b>FUND #100 General Funds</b>		
Legislative	\$ 459,475	\$ 442,927
General and Financial Administration	\$ 1,135,285	\$ 1,537,018
Electoral Board	\$ 39,829	\$ 43,779
Registrar	\$ 97,601	\$ 136,958
Courts	\$ 426,193	\$ 430,941
Office on Youth	\$ 5,935	\$ 5,397

Commonwealth's Attorney	\$ 331,512	\$ 333,207
Sheriff (Law Enforcement)	\$ 1,029,014	\$ 1,162,580
Fire and Rescue	\$ 210,376	\$ 210,376
Ambulance and Rescue Services	\$ 1,209,754	\$ 1,239,798
Forestry Service	\$ 8,204	\$ 8,204
Building and Zoning	\$ 237,255	\$ 254,980
Animal Control	\$ 181,148	\$ 185,785
Medical Examiner	\$ 250	\$ 250
Sheriff (Lockup and Dispatch)	\$ 1,527,715	\$ 1,462,738
Refuse Disposal	\$ 770,887	\$ 797,359
Emergency Services	\$ -	\$ -
General Properties	\$ 678,557	\$ 640,049
Communications	\$ 60,000	\$ 179,180
Technology	\$ 333,620	\$ 348,328
Local Health Department	\$ 130,831	\$ 133,000
Mental Health	\$ 34,927	\$ 41,357
Bay Aging	\$ 110,608	\$ 117,408
Community College	\$ 8,160	\$ 8,323
Parks and Recreation (Partners)	\$ 6,000	\$ 6,700
Swimming Pool	\$ 55,878	\$ 55,878
Parks, Recreation, Summer Programs	\$ 181,551	\$ 177,742
Library	\$ 203,692	\$ 204,750
Essex County Museum	\$ 22,000	\$ 23,000
Economic Development	\$ 34,956	\$ 15,000
Planning District Commission	\$ 22,757	\$ 22,757
Three Rivers Soil and Water	\$ 11,025	\$ 11,025
Miscellaneous Programs	\$ 50,609	\$ 36,780
VPI Cooperative Extension	\$ 45,169	\$ 42,103
Capital Improvement Projects	\$ 154,978	\$ -
<b>Total Direct Expenditures</b>	<b>\$ 9,815,751</b>	<b>\$ 10,315,678</b>
<b>TRANSFERS</b>		
CSA Fund	\$ 600,000	\$ 600,000
Virginia Public Assistance	\$ 530,283	\$ 558,591
Debt Service Fund	\$ 3,705,101	\$ 3,708,942
School Fund - Local	\$ 8,037,253	\$ 8,162,253
Debt Reserve Fund	\$ -	\$ -
School - H.S. Construction	\$ -	\$ -
<b>Total Transfers</b>	<b>\$ 12,872,637</b>	<b>\$ 13,029,786</b>
<b>TOTAL REQUIREMENT - GENERAL FUND</b>	<b>\$ 22,688,388</b>	<b>\$ 23,345,464</b>
<b>FUND #102 Childrens Services Act (CSA)</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>

FUND #105 Social Services	\$ 2,126,398	\$ 2,151,644
FUND #110 Debt Service	\$ 4,199,513	\$ 4,079,712
FUND #154 Glebe	\$ 17,440	\$ -
FUND #205 Education	\$ 16,592,666	\$ 16,608,924
FUND #207 School Food	\$ 892,753	\$ 910,950
FUND#208 School Grant	\$ 1,368,546	\$ 1,396,914
FUND#225 Debt Service Reserve	\$ 494,412	\$ 370,770
FUND #301 Capital Projects	\$ 554,971	\$ 807,894
FUND #310 Capital Maintenance Reserve	\$ 10,000	\$ 40,000
<b>Total Other Funds</b>	<b>\$ 27,456,699</b>	<b>\$ 27,566,808</b>
<b>TOTAL EXPENDITURE ESTIMATES</b>	<b>\$ 50,145,087</b>	<b>\$ 50,912,272</b>
<b>TOTAL COUNTY BUDGET GENERAL FUND REVENUES</b>	<b>\$ 22,688,388</b>	<b>\$ 23,345,464</b>
<b>TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES</b>	<b>\$ 22,688,388</b>	<b>\$ 23,345,464</b>
Additions to Capital Maintenance Reserve		
Additions to Glebe Fund Balance		
<i>Beginning General Fund Unassigned Balance - July 1, 2019</i>	\$ 6,303,974	\$ 6,303,974
Increase (Decrease) in Unassigned Balance		\$ (470,599)
<i>Ending General Fund Unassigned Balance - June 30, 2020</i>		\$ 5,833,375

## Proposed Tax Rates for Calendar Year 2019

\$0.88 per \$100.00 of 100% assessed valuation for real estate and mobile homes  
 \$4.00 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 Tax - \$30 for all non-retail businesses located outside Town of Tappahannock

## Fees; Permits

Building and Building Related Fee increases – See following Fee Schedule

<b>PERMIT FEE SCHEDULE</b>	<b>Essex County Current</b>	<b>Essex County Proposed</b>
Minimum Building Permit	\$35.00	\$45.00
<b>Residential Structures</b>		
Plan Review	\$50.00	\$50.00
New Construction Primary Building per sq. ft.	\$0.12	\$0.12
Repair, Remodel & Alterations per sq. ft.	\$0.10	\$0.12
Accessory Structures per sq. ft.	\$0.10	\$0.12
Electric Permit	\$40.00	\$50.00
Plumbing Permit	\$40.00	\$50.00
Mechanical Permit	\$40.00	\$50.00
Manufactured / Mobile homes		\$200 Single    \$300 Double
Land Disturbance Permit	\$50.00	\$50.00
Land Disturbance Permit Renewal	\$50.00	\$50.00
<b>Commercial Structures</b>		
Plan Review Fee	\$150.00	\$150.00
New Construction per sq. ft.	\$0.12	\$0.20
Repair, Remodel & Alterations per sq. ft.	\$0.10	\$0.15
Accessory Structures per sq. ft.	\$0.10	\$0.15
Electric Permit	\$40.00	\$40 + \$5/\$1K value
Plumbing Permit	\$40.00	\$40 + \$5/\$1K value
Mechanical Permit	\$40.00	\$40 + \$5/\$1K value
Land Disturbing Permit	\$50 / acre or portion thereof (\$50 min)	\$50 / acre or portion thereof (\$50 min)
Land Disturbance Renewal	\$50 / acre or portion thereof (\$50 min)	\$50 / acre or portion thereof (\$50 min)
Erosion & Sediment Control Plans	\$200 per plan + \$50 / acre or portion thereof	\$200 per plan + \$50 / acre or portion thereof
<b>Other Permits</b>		
Pool (Above or Below grade)		\$50 Above; \$100 In ground
Generator		\$50.00
Electrical Service / Reconnect		\$50.00
Underground Storage Tank removal		\$50.00
Demolition	\$35.00	\$40.00
<b>Marine Construction:</b>		
Piers, etc. per sq. ft.	\$0.10	\$6 / \$1K value
Other (Bulkheads, Jetty, Rip Rap, etc.) per \$1K cost	\$0.10 /sq. ft.	\$6 / \$1K value
Towers & Antennas	\$35.00	\$6 / \$1K value
Re-inspection (after failed attempt)	\$35.00	\$50.00
Permit Renewal (> 6 months w/out inspection)	\$25.00	\$35.00

Working prior to Permit ADD		Permit fee doubled
Appeals - Board of Building Code Appeals	\$250.00	\$250.00
<b>ADD 2% Levy to Total Permit Fee</b>		Yes