

**NOTICE OF PUBLIC HEARING ON  
TUESDAY, MAY 5, 2020, 7:00 P.M.  
ESSEX COUNTY, VIRGINIA**

**PROPOSED BUDGET FOR FISCAL YEAR  
JULY 1, 2020 – JUNE 30, 2021  
AND PROPOSED TAX RATES  
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2020**

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 2021 proposed budget was built using a real estate tax rate of \$.86.

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 an Electronic Public Hearing on the proposed Budget for Fiscal Year 2020-2021 and the proposed tax rates at 7:00 p.m., Tuesday, May 5, 2020. Information on how to join the Electronic Meeting is located on the Essex County website at <http://www.essex-virginia.org>.**

Additionally, the proposed budget is available for review on the Essex County website at <http://www.essex-virginia.org> or a copy may be requested by contacting the County Administrator's Office by telephone at (804) 443-4331.

Revenue Estimates	CURRENT FISCAL YEAR 2020	PROPOSED FISCAL YEAR 2021
<b>FUND #100 General Funds</b>		
General Property Tax	\$ 16,009,184	\$ 15,624,676
Other Local Taxes	\$ 2,450,000	\$ 2,558,856
Permits, Privilege, and Regulatory Fees	\$ 135,514	\$ 137,021
Fines and Forfeitures	\$ 52,570	\$ 44,000
Revenue from Use of Money and Property	\$ 89,000	\$ 95,000
Charges for Services	\$ 523,380	\$ 537,700
Miscellaneous Revenue	\$ 64,026	\$ 62,503
Non-Categorical Aid (State)	\$ 1,530,826	\$ 1,516,113
Shared Expenses (State)	\$ 1,283,338	\$ 1,283,338
Other Categorical Aid (State)	\$ 330,497	\$ 168,873
Revenue from Federal Government	\$ 517,089	\$ 505,625
Other Revenue Sources	\$ 26,072	\$ 30,000
Transfer from Reserve	\$ 722,400	\$ 407,404
<b>Total General Funds</b>	<b>\$ 23,733,896</b>	<b>\$ 22,971,108</b>
<b>Other Funds</b>		
Fund #102 Childrens Services Act (CSA)	\$ 1,200,000	\$ 1,100,000
Fund #105 Social Services	\$ 2,251,613	\$ 2,288,199
Fund #110 Debt Service	\$ 4,079,975	\$ 3,904,361
Fund #154 Glebe	\$ -	\$ -
Fund #205 Education	\$ 16,434,742	\$ 16,478,667
Fund #207 School Food	\$ 908,560	\$ 790,000
Fund #208 School Grant	\$ 1,392,887	\$ 1,377,842
Fund #225 Debt Service Reserve	\$ 370,770	\$ 190,556
Fund #301 Capital Projects	\$ 807,894	\$ 807,894
Fund #310 Capital Maintenance Reserve	\$ 40,000	\$ 40,000
<b>Total Other Funds</b>	<b>\$ 27,486,441</b>	<b>\$ 26,977,519</b>
<b>TOTAL REVENUE ESTIMATES</b>	<b>\$ 51,220,336</b>	<b>\$ 49,948,627</b>
<b>EXPENDITURE ESTIMATES</b>		
<b>FUND #100 General Funds</b>		
Legislative	\$ 570,866	\$ 352,264
General and Financial Administration	\$ 1,577,084	\$ 1,601,739
Electoral Board	\$ 43,779	\$ 56,282
Registrar	\$ 129,646	\$ 138,853

Courts	\$ 445,355	\$ 440,319
Office on Youth	\$ 5,397	\$ 5,693
Commonwealth's Attorney	\$ 336,526	\$ 333,697
Sheriff (Law Enforcement)	\$ 1,162,580	\$ 1,055,525
Fire and Rescue	\$ 211,964	\$ 211,964
Ambulance and Rescue Services	\$ 1,409,966	\$ 1,205,782
Forestry Service	\$ 8,204	\$ 8,204
Building and Zoning	\$ 254,980	\$ 275,973
Animal Control	\$ 185,785	\$ 185,411
Medical Examiner	\$ 250	\$ 250
Sheriff (Lockup and Dispatch)	\$ 1,478,838	\$ 1,335,258
Refuse Disposal	\$ 797,359	\$ 804,584
Emergency Services	\$ -	\$ -
General Properties	\$ 640,049	\$ 627,959
Communications	\$ 179,180	\$ 188,855
Technology	\$ 364,563	\$ 394,128
Local Health Department	\$ 133,000	\$ 133,000
Mental Health	\$ 41,357	\$ 41,357
Bay Aging	\$ 117,408	\$ 118,516
Community College	\$ 8,323	\$ 8,489
Parks and Recreation (Partners)	\$ 6,700	\$ 6,700
Swimming Pool	\$ 55,878	\$ 74,612
Parks, Recreation, Summer Programs	\$ 177,742	\$ 191,943
Library	\$ 207,239	\$ 220,221
Essex County Museum	\$ 23,000	\$ 23,000
Economic Development	\$ 15,000	\$ 80,000
Planning District Commission	\$ 23,201	\$ 22,757
Three Rivers Soil and Water	\$ 11,025	\$ 11,025
Miscellaneous Programs	\$ 36,609	\$ 38,000
VPI Cooperative Extension	\$ 42,103	\$ 43,004
Capital Improvement Projects	\$ 127,400	\$ 147,300
<b>Total Direct Expenditures</b>	<b>\$ 10,828,356</b>	<b>\$ 10,382,666</b>
<b>TRANSFERS</b>		
CSA Fund	\$ 600,000	\$ 550,000
Virginia Public Assistance	\$ 559,082	\$ 587,384
Debt Service Fund	\$ 3,709,205	\$ 3,713,805
School Fund - Local	\$ 8,037,253	\$ 7,737,253
<b>Total Transfers</b>	<b>\$ 12,905,540</b>	<b>\$ 12,588,442</b>
<b>TOTAL REQUIREMENT - GENERAL FUND</b>	<b>\$ 23,733,896</b>	<b>\$ 22,971,108</b>

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FUND #105 Social Services	\$ 2,251,613	\$ 2,288,199
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FUND #310 Capital Maintenance Reserve	\$ 40,000	\$ 40,000
Total Other Funds	\$ 27,486,441	\$ 26,977,519
<b>TOTAL EXPENDITURE ESTIMATES</b>	<b>\$ 51,220,336</b>	<b>\$ 49,948,627</b>
<b>TOTAL COUNTY BUDGET GENERAL FUND REVENUES</b>	<b>\$ 23,733,896</b>	<b>\$ 22,971,108</b>
<b>TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES</b>	<b>\$ 23,733,896</b>	<b>\$ 22,971,108</b>
Additions to Capital Maintenance Reserve		
Additions to Glebe Fund Balance		
<i>Beginning General Fund Unassigned Balance - July 1, 2020</i>	\$ 6,687,306	\$ 6,687,306
Increase (Decrease) in Unassigned Balance		\$ (407,404)
<i>Ending General Fund Unassigned Balance - June 30, 2021</i>		\$ 6,279,902

## Proposed Tax Rates for Calendar Year 2020

- \$0.86 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