

**NOTICE OF PUBLIC HEARING ON
WEDNESDAY, MAY 25, 2022, 7:00 P.M.
ESSEX COUNTY, VIRGINIA**

**PROPOSED BUDGET FOR FISCAL YEAR
JULY 1, 2022 – JUNE 30, 2023
AND PROPOSED TAX RATES
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2022**

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 2023 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 2022-2023 at 7:00 p.m., Wednesday, May 25, 2022 in the Board Meeting Room of the Essex County School Board Office Building, 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, May 23, 2022.

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

REVENUE ESTIMATES	CURRENT FISCAL YEAR 2022	PROPOSED FISCAL YEAR 2023
FUND #100 General Funds		
General Property Tax	15,293,865	17,323,551
Other Local Taxes	2,890,250	2,979,910
Permits, Privilege, and Regulatory Fees	117,725	151,900
Fines and Forfeitures	30,000	26,635
Revenue from Use of Money and Property	67,500	45,500
Charges for Services	454,885	495,659
Miscellaneous Revenue	58,900	429,310
Non-Categorical Aid (State)	1,550,128	1,573,421
Shared Expenses (State)	1,420,043	1,476,845
Other Categorical Aid (State)	226,329	278,849
Revenue from Federal Government	461,400	416,475
Other Revenue Sources	25,000	-
Transfer from Reserve	-	1,084,500
Total General Funds	22,596,025	26,282,554
Other Funds		
Fund #102 Childrens Services Act (CSA)	1,127,800	1,500,000
Fund #105 Social Services	2,328,720	2,568,343
Fund #110 Debt Service	3,750,292	3,131,995
Fund #154 Glebe	-	-
Fund #205 Education	16,249,599	18,474,087
Fund #207 School Food	855,000	840,476
Fund #208 School Grant	1,899,566	4,787,117
Fund #225 Debt Service Reserve	274,608	-
Fund #301 Capital Projects	750,000	428,300
Fund #310 Capital Maintenance Reserve	40,000	40,000
Total Other Funds	27,275,585	31,770,318
TOTAL REVENUE ESTIMATES	49,871,610	58,052,872
EXPENDITURE ESTIMATES		
FUND #100 General Funds		
Legislative	413,823	365,062
General and Financial Administration	1,333,856	1,598,165
Electoral Board	72,468	66,281
Registrar	159,467	158,996

Courts	487,956	526,885
Office on Youth	5,693	5,693
Commonwealth's Attorney	360,712	362,609
Sheriff (Law Enforcement)	1,288,682	1,493,552
Fire and Rescue	213,445	215,521
Ambulance and Rescue Services	1,390,276	1,598,445
Forestry Service	7,914	7,914
Building and Zoning	305,208	314,713
Animal Control	198,997	236,895
Medical Examiner	250	250
Sheriff (Lockup and Dispatch)	1,363,085	1,373,313
Refuse Disposal	834,837	954,262
Emergency Services	-	-
General Properties	671,445	1,117,263
Janitorial--Schools	344,152	-
Communications	312,640	221,162
Technology	489,184	577,188
Local Health Department	134,000	152,936
Mental Health	41,357	41,442
Bay Aging	122,711	138,142
Community College	8,489	8,489
Parks and Recreation (Partners)	3,700	6,700
Swimming Pool	76,884	76,884
Parks, Recreation, Summer Programs	208,344	202,405
Library	238,351	239,415
Essex County Museum	23,000	31,500
Economic Development	72,800	94,150
Planning District Commission	23,471	23,471
Three Rivers Soil and Water	11,025	11,025
Miscellaneous Programs	47,000	67,738
VPI Cooperative Extension	45,237	45,552
Capital Improvement Projects	483,166	-
Total Direct Expenditures	11,793,625	12,334,018
TRANSFERS		
CSA Fund	350,000	760,000
Virginia Public Assistance	568,055	680,231
Debt Service Fund	3,475,684	3,131,995
Transfer to COVID-19 Fund	-	-

School Fund - Local	7,137,253	7,614,441
Transfer to Capital Projects Fund #301		428,300
Total Transfers	11,530,992	12,614,967
TOTAL REQUIREMENT - GENERAL FUND	23,324,617	24,948,985
FUND #102 Childrens Services Act (CSA)	1,127,800	1,500,000
FUND #105 Social Services	2,328,720	2,568,343
FUND #110 Debt Service	3,750,292	3,131,995
FUND #140 Pandemic Response	1,063,746	-
FUND #154 Glebe	-	-
FUND #205 Education	16,249,599	18,474,087
FUND #207 School Food	855,000	840,476
FUND #208 School Grant	1,899,566	4,787,117
FUND #225 Debt Service Reserve	274,608	-
FUND #260 Sheriff's Asset Forfeiture	19,328	-
FUND #301 Capital Projects	750,000	428,300
FUND #310 Capital Maintenance Reserve	40,000	40,000
Total Other Funds	28,358,659	31,770,318
TOTAL EXPENDITURE ESTIMATES	51,683,276	56,719,303
TOTAL COUNTY BUDGET GENERAL FUND REVENUES	22,596,025	26,282,554
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	23,324,617	24,948,985
Additions to Capital Maintenance Reserve		1,333,570
Additions to Glebe Fund Balance		
<i>Beginning General Fund Unassigned Balance - July 1, 2022</i>		
Increase (Decrease) in Unassigned Balance		(1,084,500)
<i>Ending General Fund Unassigned Balance - June 30, 2023</i>		(1,084,500)

Proposed Tax Rates for Calendar Year 2022

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

\$3.75 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