

**NOTICE OF PUBLIC HEARING ON
WEDNESDAY, APRIL 28, 2021, 5:00 P.M.
ESSEX COUNTY, VIRGINIA**

**PROPOSED BUDGET FOR FISCAL YEAR
JULY 1, 2021 – JUNE 30, 2022
AND PROPOSED TAX RATES
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2021**

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 2022 proposed budget was built using a real estate tax rate of \$.75.

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 2021-2022 at 5:00 p.m., Wednesday, April 28, 2021 in the Board Meeting Room of the Essex County School Board Office Building, 109 N. Cross Street, Tappahannock, Virginia 22560. (For in-person attendance masks and social distancing are required.)

To attend by Video Conference use the link: <https://v.ringcentral.com/join/561461449>. Meeting ID: 561461449

To attend by telephone (audio only): Dial 1- 267-930-4000. Access Code/Meeting ID: 561461449

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 26, 2021.

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 2021	PROPOSED FISCAL YEAR 2022
FUND #100 General Funds		
General Property Tax	\$ 15,624,676	\$ 15,293,865
Other Local Taxes	\$ 2,558,856	\$ 2,890,250
Permits, Privilege, and Regulatory Fees	\$ 137,021	\$ 117,725
Fines and Forfeitures	\$ 44,000	\$ 30,000
Revenue from Use of Money and Property	\$ 95,000	\$ 67,500
Charges for Services	\$ 537,700	\$ 454,885
Miscellaneous Revenue	\$ 62,503	\$ 58,900
Non-Categorical Aid (State)	\$ 1,516,113	\$ 1,550,128
Shared Expenses (State)	\$ 1,283,338	\$ 1,420,044
Other Categorical Aid (State)	\$ 168,873	\$ 220,329
Revenue from Federal Government	\$ 505,625	\$ 461,400
Other Revenue Sources	\$ 30,001	\$ 25,000
Transfer from Reserve	\$ 356,972	\$ -
Total General Funds	\$ 22,920,677	\$ 22,590,025
Other Funds		
Fund #102 Childrens Services Act (CSA)	\$ 1,100,000	\$ 1,127,800
Fund #105 Social Services	\$ 2,258,094	\$ 2,328,720
Fund #110 Debt Service	\$ 3,904,361	\$ 3,750,292
Fund #154 Glebe	\$ -	\$ -
Fund #205 Education	\$ 16,245,667	\$ 16,249,599
Fund #207 School Food	\$ 790,000	\$ 855,000
Fund #208 School Grant	\$ 1,377,842	\$ 1,899,566
Fund #225 Debt Service Reserve	\$ 190,556	\$ 274,608
Fund #301 Capital Projects	\$ 807,894	\$ 750,000
Fund #310 Capital Maintenance Reserve	\$ 40,000	\$ 40,000
Total Other Funds	\$ 26,714,414	\$ 27,275,585
TOTAL REVENUE ESTIMATES	\$ 49,635,091	\$ 49,865,610
EXPENDITURE ESTIMATES		
FUND #100 General Funds		
Legislative	\$ 440,629	\$ 378,471
General and Financial Administration	\$ 1,355,674	\$ 1,334,570
Electoral Board	\$ 53,196	\$ 72,468

Registrar	\$	145,624	\$	159,467
Courts	\$	440,320	\$	487,956
Office on Youth	\$	5,693	\$	5,693
Commonwealth's Attorney	\$	337,760	\$	351,263
Sheriff (Law Enforcement)	\$	1,171,112	\$	1,288,682
Fire and Rescue	\$	213,445	\$	213,445
Ambulance and Rescue Services	\$	1,324,343	\$	1,390,276
Forestry Service	\$	8,204	\$	7,914
Building and Zoning	\$	278,613	\$	305,208
Animal Control	\$	193,977	\$	198,997
Medical Examiner	\$	250	\$	250
Sheriff (Lockup and Dispatch)	\$	1,335,258	\$	1,363,086
Refuse Disposal	\$	804,584	\$	834,837
Emergency Services	\$	500	\$	-
General Properties	\$	644,491	\$	671,445
Janitorial--Schools	..		\$	250,152
Communications	\$	188,855	\$	200,015
Technology	\$	382,846	\$	489,184
Local Health Department	\$	133,000	\$	134,000
Mental Health	\$	41,357	\$	41,357
Bay Aging	\$	118,516	\$	122,711
Community College	\$	8,489	\$	8,489
Parks and Recreation (Partners)	\$	6,700	\$	3,700
Swimming Pool	\$	74,612	\$	76,884
Parks, Recreation, Summer Programs	\$	201,691	\$	208,344
Library	\$	230,391	\$	238,351
Essex County Museum	\$	23,000	\$	23,000
Economic Development	\$	80,000	\$	72,800
Planning District Commission	\$	22,757	\$	22,757
Three Rivers Soil and Water	\$	11,025	\$	11,025
Miscellaneous Programs	\$	38,000	\$	47,000
VPI Cooperative Extension	\$	43,004	\$	45,237
Capital Improvement Projects	\$	150,386	\$	-
Total Direct Expenditures	\$	10,508,302	\$	11,059,034
TRANSFERS				
CSA Fund	\$	550,000	\$	350,000
Virginia Public Assistance	\$	589,867	\$	568,055
Debt Service Fund	\$	3,713,805	\$	3,475,684
Transfer to COVID-19 Fund	\$	54,450	..	

School Fund - Local	\$ 7,504,253	\$ 7,137,253
Total Transfers	\$ 12,412,375	\$ 11,530,992
TOTAL REQUIREMENT - GENERAL FUND	\$ 22,920,677	\$ 22,590,025
FUND #102 Childrens Services Act (CSA)	\$ 1,100,000	\$ 1,127,800
FUND #105 Social Services	\$ 2,258,094	\$ 2,328,720
FUND #110 Debt Service	\$ 3,904,361	\$ 3,750,292
FUND #154 Glebe	\$ -	\$ -
FUND #205 Education	\$ 16,245,667	\$ 16,249,599
FUND #207 School Food	\$ 790,000	\$ 855,000
FUND#208 School Grant	\$ 1,377,842	\$ 1,899,566
FUND#225 Debt Service Reserve	\$ 190,556	\$ 274,608
FUND #301 Capital Projects	\$ 807,894	\$ 750,000
FUND #310 Capital Maintenance Reserve	\$ 40,000	\$ 40,000
Total Other Funds	\$ 26,714,415	\$ 27,275,585
TOTAL EXPENDITURE ESTIMATES	\$ 49,635,091	\$ 49,865,610
TOTAL COUNTY BUDGET GENERAL FUND REVENUES	\$ 22,920,677	\$ 22,590,025
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	\$ 22,920,677	\$ 22,590,025
Additions to Capital Maintenance Reserve		
Additions to Glebe Fund Balance		
<i>Beginning General Fund Unassigned Balance - July 1, 2021</i>		\$7,012,368
Increase (Decrease) in Unassigned Balance		\$ -
<i>Ending General Fund Unassigned Balance - June 30, 2022</i>		\$7,012,368

Proposed Tax Rates for Calendar Year 2021

- \$0.75 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