

**NOTICE OF PUBLIC HEARING ON  
TUESDAY, APRIL 15, 2014  
ESSEX COUNTY, VIRGINIA**

**PROPOSED BUDGET FOR FISCAL YEAR  
JULY 1, 2014 – JUNE 30, 2015  
AND PROPOSED CHANGES IN THE TAX RATES  
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2014**

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 2015 proposed budget was built using a real estate tax rate of \$.86 (a proposed \$.02 increase), a personal property tax rate of \$3.75 (a proposed increase of \$.25), and a \$35 vehicle license tax for cars, trucks, and motor homes (a proposed increase of \$35) and \$25 for motorcycles (a proposed increase of \$25).

The Public Hearing is held allowing the public to question and comment on the proposed Budget and changes in the 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 2013-2014 and the proposed changes in tax rates at 7:00 p.m., Tuesday, April 15, 2014, 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 Friday, April 11, 2014.

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>

## Proposed Tax Rates for Calendar Year 2014

\$0.86 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  
 \$3.75 per \$100.00 of 50% Retail assessed valuation for aircraft, boats, and RVs  
 \$3.75 per \$100.00 of 75% Retail assessed valuation for large trucks and trailers  
 \$3.75 per \$100.00 of 10% Original Cost for business property and machinery & tools  
 \$3.75 per \$100.00 of 5% Wholesale Value for merchants' capital  
 Vehicle License Tax - \$35 for cars, trucks, and motor homes, and \$25 for motorcycles

REVENUE ESTIMATES	Current Fiscal Year 2014	Proposed - Fiscal Year 2015
<b>General Fund 001</b>		
General Property Tax	\$13,294,891	\$14,079,016
Other Local Taxes	\$2,525,178	\$2,673,700
Permits, Privilege, and Regulatory Fees	\$43,575	\$44,550
Fines and Forfeitures	\$15,000	\$15,000
Revenue from Use of Money and Property	\$10,700	\$11,800
Charges for Services	\$125,100	\$125,000
Miscellaneous Revenue	\$753,200	\$818,811
Non-Categorical Aid (State)	\$1,168,150	\$1,170,821
Shared Expenses (State)	\$1,082,782	\$1,098,583
Other Categorical Aid (State)	\$154,366	\$123,666
<b>Comprehensive Services Act Fund 002</b>		
Comprehensive Services Act	\$343,812	\$343,812
<b>Virginia Public Assistance Fund 003</b>		
Categorical Aid	\$1,224,488	\$1,050,873
<b>Special Welfare Fund 055</b>		
Special Welfare Fund	\$15,000	\$15,000
<b>Education Fund 205</b>		
Education (State, Federal and Non-General Local Funds)	\$8,309,254	\$8,600,402
<b>School Food Fund 207</b>		
School Food Fund	\$759,640	\$777,541
<b>School Grants Fund 208</b>		
School Grants Fund	\$1,060,461	\$1,344,397
<b>TOTAL REVENUE ESTIMATES</b>	<b>\$30,885,597</b>	<b>\$32,292,972</b>

**EXPENDITURE ESTIMATES**

	<b>Adopted Fiscal Year 2014</b>	<b>Proposed - Fiscal Year 2015</b>
<b>General Fund 001</b>		
Legislative	\$230,811	\$408,820
General and Financial Administration	\$1,000,488	\$1,215,773
Electoral Board and Officials	\$24,587	\$27,887
Registrar	\$87,448	\$84,979
Courts	\$427,169	\$421,368
Bridge House	\$4,885	\$4,885
Commonwealth's Attorney	\$259,578	\$262,335
Sheriff (Law Enforcement)	\$1,100,339	\$1,117,482
Sheriff (Lockup & Dispatch))	\$1,196,153	\$1,248,518
Fire and Rescue	\$1,132,055	\$1,174,208
Forestry Service	\$7,114	\$7,829
Building and Zoning	\$258,063	\$237,886
Animal Control	\$166,966	\$175,808
Medical Examiner	\$250	\$250
Emergency Services (Civil Defense)	\$78,356	\$77,325
Refuse Collection	\$204,062	\$0
Refuse Disposal	\$692,462	\$852,806
Facilities Management	\$936,900	\$878,152
Local Health Department	\$109,744	\$109,744
Mental Health	\$32,553	\$33,530
Bay Aging	\$100,608	\$100,608
Community College	\$7,224	\$7,552
Parks and Recreation	\$274,609	\$286,000
Library	\$194,614	\$187,902
Essex County Museum	\$20,000	\$20,000
Middle Peninsula Planning District Commission	\$16,300	\$16,300
Three Rivers Soil and Water Conservation	\$11,880	\$11,025
Miscellaneous Programs	\$100,342	\$117,210
VPI Extension Service	\$44,380	\$46,190

Sales Tax Reimbursement - Town Share	\$160,000	\$0
<b>Total Direct Expenditures</b>	<b>\$8,879,940</b>	<b>\$9,132,372</b>
<b>Transfers</b>		
Schools - Transfer to Education Fund	\$6,143,013	\$6,673,786
CSA - Transfer to Community Services Act Fund	\$206,188	\$209,000
Reserve - Transfer to Debt Service	\$3,606,896	\$3,661,372
Virginia Public Assistance - Transfer to Social Services	\$341,790	\$582,145
<i>Total Transfers</i>	<i>\$10,297,887</i>	<i>\$11,126,303</i>
<b>TOTAL REQUIREMENT - GENERAL FUND</b>	<b>\$19,172,942</b>	<b>\$20,258,675</b>
 <b>Comprehensive Services Act Fund 002</b>		
Comprehensive Services Act (Including General Funds)	\$550,000	\$550,000
 <b>Virginia Public Assistance Fund 003</b>		
Local	\$341,790	\$582,145
State/ Federal	\$1,224,488	\$1,050,873
 <b>Debt Service Fund 007</b>		
Debt Service	\$3,606,896	\$3,661,372

<b>Special Welfare Fund 055</b>		
Special Welfare Fund	\$15,000	\$15,000
<b>Education Fund 205</b>		
Education (Including General Funds)	\$14,452,267	\$15,274,188
<b>School Food Fund 207</b>		
School Food Fund	\$759,640	\$777,541
<b>School Grant Fund 208</b>		
School Grants Fund	\$1,060,461	\$1,344,397
<b>TOTAL COUNTY BUDGET REVENUES</b>	<b>\$30,885,597</b>	<b>\$32,292,972</b>
<b>TOTAL COUNTY BUDGET EXPENDITURES</b>	<b>\$30,885,597</b>	<b>\$32,387,888</b>
<i>Difference (Transfers to Reserves)</i>		<i>(\$94,916)</i>
<b>Beginning General Fund Balance - July 1, 2014</b>	<b>\$3,156,270</b>	
<b>Ending General Fund Balance - June 30, 2015</b>		<b>\$3,061,354</b>