

**NOTICE OF PUBLIC HEARING ON
TUESDAY, APRIL 16, 2024, 7:00 P.M.
ESSEX COUNTY, VIRGINIA**

**PROPOSED BUDGET FOR FISCAL YEAR
JULY 1, 2024 – JUNE 30, 2025
AND PROPOSED TAX RATES
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2024**

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 FY2025 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 2024-2025 and the proposed tax rates at 7:00 p.m., Tuesday, April 16, 2024, 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, 2024.

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; and on the Essex County website at <http://www.essex-virginia.org>

	CURRENT FISCAL YEAR 2024	PROPOSED FISCAL YEAR 2025
REVENUE ESTIMATES		
FUND #100 General Funds		
General Property Tax	17,128,394	17,054,103
Other Local Taxes	3,649,114	3,631,883
Permits, Privilege, and Regulatory Fees	215,450	188,050
Fines and Forfeitures	27,635	35,000
Revenue from Use of Money and Property	112,500	457,000
Charges for Services	535,349	631,200
Miscellaneous Revenue	67,850	110,975
Non-Categorical Aid (State)	1,584,921	1,552,421
Shared Expenses (State)	1,543,343	1,677,925
Other Categorical Aid (State)	337,432	255,190
Revenue from Federal Government	419,475	438,062
Other Revenue Sources	40,162	35,000
Transfer from Reserve	1,265,835	1,254,865
Total General Funds	26,927,460	27,321,674
Other Funds		
Fund #102 Childrens Services Act (CSA)	1,844,930	2,010,151
Fund #105 Social Services	2,690,493	2,809,482
Fund #110 Debt Service	3,117,131	3,096,619
Fund #205 Education	18,396,138	18,396,138
Fund #207 School Food	840,476	929,926
Fund #208 School Grant	4,787,117	2,131,496
Fund #301 Capital Projects	793,835	1,254,865
Total Other Funds	32,470,120	30,628,677
TOTAL REVENUE ESTIMATES	59,397,580	57,950,351
EXPENDITURE ESTIMATES		
FUND #100 General Funds		
Legislative	447,101	427,138
General and Financial Administration	1,228,995	1,136,790
Commissioner of The Revenue	346,716	321,965
Assessor	100,000	224,500
Treasurer	285,179	313,603
Electoral Board	75,335	81,847
Registrar	178,260	172,782
Courts	610,016	672,484
Office on Youth	5,978	6,337

Commonwealth's Attorney	391,523	408,185
Sheriff (Law Enforcement)	1,657,737	1,711,327
Fire and Rescue	237,726	241,848
Ambulance and Rescue Services	1,687,636	1,841,178
Forestry Service	7,914	6,776
Building and Zoning	260,729	336,144
Animal Control	202,426	218,610
Medical Examiner	250	250
Zoning	167,474	245,186
Sheriff (Lockup and Dispatch)	1,507,886	1,372,343
Refuse Disposal	1,076,752	1,175,067
General Properties	668,316	682,174
Communications	238,326	259,219
Technology	638,056	629,232
Local Health Department	162,904	174,307
Mental Health	48,541	55,808
Bay Aging	142,288	142,288
Community College	8,744	9,006
Parks and Recreation (Partners)	6,901	6,901
Swimming Pool	79,816	82,566
Parks, Recreation, Summer Programs	182,490	199,260
Library	256,530	257,282
Essex County Museum	23,690	23,690
Economic Development	94,400	44,400
Planning District Commission	37,370	46,081
Three Rivers Soil and Water	11,025	11,025
Miscellaneous Programs	66,094	40,108
VPI Cooperative Extension	59,246	60,962
Capital Improvement Projects	740,109	121,485
Total Direct Expenditures	13,940,479	13,760,153
TRANSFERS		
CSA Fund	710,852	774,511
Virginia Public Assistance	828,672	899,034
Debt Service Fund	3,117,131	3,096,619
School Fund - Local	7,536,492	7,536,492
Transfer to Capital Projects Fund #301	793,835	1,254,865
Total Transfers	12,986,982	13,561,521
TOTAL REQUIREMENT - GENERAL FUND	26,927,460	27,321,674

FUND #102 Childrens Services Act (CSA)	1,844,930	2,010,151
FUND #105 Social Services	2,690,493	2,809,481
FUND #110 Debt Service	3,117,131	3,096,619
FUND #205 Education	18,396,138	18,396,138
FUND #207 School Food	840,476	929,926
FUND #208 School Grant	4,787,117	2,131,496
FUND #301 Capital Projects	793,835	1,254,865
Total Other Funds	32,470,120	30,628,676
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TOTAL EXPENDITURE ESTIMATES	59,397,580	57,950,350
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TOTAL COUNTY BUDGET GENERAL FUND REVENUES	26,927,460	27,321,674
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	26,927,460	27,321,674
Additions to Capital Maintenance Reserve		
Additions to Glebe Fund Balance		
<i>Beginning General Fund Unassigned Balance - July 1, 2024</i>		
Increase (Decrease) in Unassigned Balance	-	(1,254,865)
<i>Ending General Fund Unassigned Balance - June 30, 2025</i>		(1,254,865)

Proposed Tax Rates for Calendar Year 2024

- \$0.73 per \$100.00 of 100% assessed valuation for real estate and mobile homes
- \$3.50 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 Fee - \$30 for all non-retail businesses located outside Town of Tappahannock
- Cigarette Tax Rate - \$0.40 for each package containing twenty cigarettes; \$0.02 for each cigarette contained in packages of fewer or more than twenty cigarettes sold or used within Essex County
- Transient Occupancy Tax – 6% of total room charge