

NOTICE OF PUBLIC HEARING ON  
MONDAY, APRIL 29, 2013  
ESSEX COUNTY, VIRGINIA  
PROPOSED BUDGET FOR FISCAL YEAR  
JULY 1, 2013 – JUNE 30, 2014  
AND PROPOSED CHANGES IN THE TAX RATES FOR THE  
CALENDAR YEAR BEGINNING JANUARY 1, 2013  
AND PROPOSED CHANGES IN THE CALCULATION OF PERSONAL  
PROPERTY TAX AND VEHICLE LICENSE TAX

The County Administrator’s recommended Budget synopsis is prepared and published for information and fiscal planning purposes only. The inclusion in the Budget of any items 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 Budget is for informative and fiscal planning purposes only and will not be approved, adopted, or ratified by the Essex County Board of Supervisors at this Public Hearing.

**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 at 7:00 p.m., Monday, April 29, 2013, in the Board Meeting Room of the Essex County and School Board Office Complex, 109 N. Cross Street, Tappahannock, Virginia 22560.**

A change is proposed in the method of calculation of value for automobiles, light trucks, and motorcycles taxed pursuant to the personal property tax from being based on loan value to trade in value with a concurrent reduction of the vehicle license tax to \$0.00. Additionally, due to the 2013 Reassessment, an equalized tax rate of \$0.84 will be proposed.

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.

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 26, 2013.

Copies of the proposed Budget are on file and are available for review in the County Administrator’s Office, 205 S. Cross Street, Tappahannock, Virginia; at the Essex County Public Library, Tappahannock, Virginia; and on the Essex County website at <http://www.essex-virginia.org>.

**REVENUE ESTIMATES**

|   | <b>Current Fiscal Year 2013</b> | <b>Proposed - Fiscal Year 2014</b> |
|---|---------------------------------|------------------------------------|
| <b>General Fund 001</b>                 |                                 |                                    |
| General Property Tax                    | \$12,892,550                    | \$13,294,891                       |
| Other Local Taxes                       | \$2,585,200                     | \$2,525,178                        |
| Permits, Privilege, and Regulatory Fees | \$50,900                        | \$43,575                           |
| Fines and Forfeitures                   | \$20,000                        | \$15,000                           |
| Revenue from Use of Money and Property  | \$6,000                         | \$10,700                           |
| Charges for Services                    | \$137,000                       | \$125,100                          |
| Miscellaneous Revenue                   | \$515,955                       | \$753,200                          |
| Non-Categorical Aid (State)             | \$1,160,600                     | \$1,168,150                        |

|   |                     |                     |
|---|---------------------|---------------------|
| Shared Expenses (State)                                   | \$1,083,341         | \$1,082,782         |
| Other Categorical Aid (State)                             | \$1,447,720         | \$1,378,854         |
| <b>Comprehensive Services Act Fund 002</b>                |                     |                     |
| Comprehensive Services Act                                | \$550,000           | \$400,000           |
| <b>Special Welfare Fund 055</b>                           |                     |                     |
| Special Welfare Fund                                      | \$15,000            | \$15,000            |
| <b>Education Fund 205</b>                                 |                     |                     |
| Education (State, Federal and Non-General<br>Local Funds) | \$9,489,579         | \$8,893,390         |
| <b>School Food Fund 207</b>                               |                     |                     |
| School Food Fund  | \$681,070           | \$759,640           |
| <b>Title I Fund 208</b>                                   |                     |                     |
| Title I Fund  | \$839,133           | \$476,325           |
| <b>TOTAL REVENUE ESTIMATES</b>                            | <b>\$31,474,048</b> | <b>\$30,941,785</b> |

## EXPENDITURE ESTIMATES

|   | Current Fiscal Year 2013 | Proposed - Fiscal Year 2014 |
|---|--------------------------|-----------------------------|
| <b>General Fund 001</b>                       |                          |                             |
| Legislative                                   | \$1,703,469              | \$399,200                   |
| General and Financial Administration          | \$1,055,878              | \$1,000,488                 |
| Electoral Board and Officials                 | \$24,587                 | \$24,587                    |
| Registrar                                     | \$86,148                 | \$87,448                    |
| Courts  | \$407,407                | \$427,169                   |
| Commonwealth's Attorney                       | \$255,198                | \$259,578                   |
| Sheriff (Law Enforcement)                     | \$1,133,456              | \$1,099,139                 |
| Sheriff (Lockup & Dispatch))                  | \$1,178,756              | \$1,196,153                 |
| Fire and Rescue                               | \$1,212,250              | \$1,139,169                 |
| Building and Zoning                           | \$224,520                | \$258,063                   |
| Animal Control                                | \$141,982                | \$166,966                   |
| Medical Examiner                              | \$250                    | \$250                       |
| Emergency Services (Civil Defense)            | \$58,169                 | \$78,356                    |
| Refuse Collection                             | \$188,670                | \$204,062                   |
| Refuse Disposal                               | \$678,491                | \$692,462                   |
| General Properties                            | \$419,974                | \$0                         |
| Facilities Management                         | \$0                      | \$938,100                   |
| Local Health Department                       | \$108,155                | \$109,744                   |
| Mental Health                                 | \$32,553                 | \$32,553                    |
| Welfare/Social Services                       | \$1,880,605              | \$1,666,886                 |
| Community College                             | \$6,436                  | \$7,224                     |
| Parks and Recreation                          | \$233,582                | \$274,609                   |
| Library                                       | \$176,829                | \$194,614                   |
| Essex County Museum                           | \$18,500                 | \$20,000                    |
| Middle Peninsula Planning District Commission | \$16,300                 | \$16,300                    |
| Three Rivers Soil and Water Conservation      | \$11,025                 | \$11,880                    |
| Miscellaneous Programs                        | \$24,253                 | \$31,953                    |

|  |                         |                         |
|--|-------------------------|-------------------------|
| VPI Extension Service                                    | \$43,967                | \$44,380                |
| Sales Tax Reimbursement - Town Share                     | \$124,000               | \$160,000               |
| Local Aid To The Commonwealth                            | \$67,335                | \$0                     |
| Debt Service   | \$0                     | \$3,606,896             |
| <i>Total Direct Expenditures</i>                         | <b>\$11,512,745</b>     | <b>\$14,148,229</b>     |
| <b>Transfers</b>   |                         |                         |
| Schools - Transfer to Education Fund                     | \$7,606,653             | \$6,017,531             |
| CSA - Transfer to Community Services Act Fund            | \$125,482               | \$150,000               |
| Reserve - Transfer Reserve                               | \$454,386               | \$0                     |
| Reserve - Transfer Debt Service Reserve                  | \$0                     | \$81,670                |
| <i>Total Transfers</i>                                   | <b>\$8,186,521</b>      | <b>\$6,249,636</b>      |
| <b>TOTAL REQUIREMENT - GENERAL FUND</b>                  | <b>\$19,699,266</b>     | <b>\$20,397,865</b>     |
| <br><b>Comprehensive Services Act Fund 002</b>           |                         |                         |
| Comprehensive Services Act (Including General Funds)     | \$750,000               | \$550,000               |
| <b>Special Welfare Fund 055</b>                          |                         |                         |
| Special Welfare Fund                                     | \$15,000                | \$15,000                |
| <b>Education Fund 205</b>                                |                         |                         |
| Education (Including General Funds)                      | \$17,221,714            | \$14,910,921            |
| <b>School Food Fund 207</b>                              |                         |                         |
| School Food Fund   | \$681,070               | \$759,640               |
| <b>Title I Fund 208</b>                                  |                         |                         |
| Title I Fund   | \$839,133               | \$476,325               |
| <br><b>TOTAL COUNTY BUDGET REVENUES</b>                  | <br><b>\$31,474,048</b> | <br><b>\$30,941,785</b> |
| <b>TOTAL COUNTY BUDGET EXPENDITURES</b>                  | <b>\$31,019,662</b>     | <b>\$30,860,115</b>     |
| <i>Difference (Transfers to Reserves)</i>                | <i>\$454,386</i>        | <i>\$81,670</i>         |
| <br><b>Beginning General Fund Balance - July 1, 2013</b> | <br><b>\$3,074,600</b>  |                         |
| <b>Ending General Fund Balance - June 30, 2014</b>       |                         | <b>\$3,156,270</b>      |

## Proposed Tax Rates for Calendar Year 2013

- \$0.84 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
- \$3.50 per \$100.00 of 50% Retail assessed valuation for aircraft, boats, and RVs
- \$3.50 per \$100.00 of 100% NADA Wholesale assessed valuation for large trucks and trailers
- \$3.50 per \$100.00 of 10% Original Cost for Business Property and Machinery and Tools
- \$3.75 per \$100.00 of 5% Wholesale Value for Merchants' Capital
- \$0 Vehicle License Tax for cars, light trucks, and motorcycles