

**NOTICE OF PUBLIC HEARING ON
TUESDAY, APRIL 14, 2015
ESSEX COUNTY, VIRGINIA**

**PROPOSED BUDGET FOR FISCAL YEAR
JULY 1, 2015 – JUNE 30, 2016
AND PROPOSED CHANGES IN THE TAX RATES
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2015**

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 2016 proposed budget was built using a real estate tax rate of \$.895 (a proposed increase of \$.035), and using the State Land Evaluation Advisory Council (SLEAC) agricultural income method of valuation for agriculture lands participating in "land use" starting in 2017.

The Public Hearing is held allowing the public to question and comment on the proposed Budget and changes in the tax rated 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 2015-2016 and the proposed changes in tax rates at 7:00 p.m., Tuesday, April 14, 2015, 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 10, 2015.

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>

	CURRENT FISCAL YEAR 2015	PROPOSED FISCAL YEAR 2016
REVENUE ESTIMATES		
FUND #001 General Funds		
General Property Tax	\$14,077,716.00	\$15,627,700.00
Other Local Taxes	\$2,673,700.00	\$2,743,675.00
Permits, Privilege, and Regulatory Fees	\$44,575.00	\$45,300.00
Fines and Forfeitures	\$15,000.00	\$30,000.00
Revenue from Use of Money and Property	\$11,800.00	\$11,800.00
Charges for Services	\$125,000.00	\$110,050.00
Miscellaneous Revenue	\$818,810.62	\$810,100.00
Non-Categorical Aid (State)	\$1,170,821.00	\$1,172,365.00
Shared Expenses (State)	\$1,096,002.00	\$1,166,575.00
Other Categorical Aid (State)	<u>\$123,666.00</u>	<u>\$186,221.00</u>
Total General Funds	<u>\$20,157,090.62</u>	<u>\$21,903,786.00</u>
Other Funds		
FUND #002 Comprehensive Services Act	\$343,812.00	\$264,000.00
FUND #003 Virginia Public Assistance	\$1,050,258.00	\$1,046,135.00
FUND #055 Special Welfare	\$15,000.00	\$15,000.00
FUND #205 Education	\$8,483,402.00	\$8,671,119.00
FUND #207 School Food	\$777,541.00	\$871,411.00
FUND #208 School Grant	<u>\$1,344,397.00</u>	<u>\$1,374,313.00</u>
Total Other Funds	<u>\$12,014,410.00</u>	<u>\$12,241,978.00</u>
TOTAL REVENUE ESTIMATES	\$32,171,500.62	\$34,145,764.00

EXPENDITURE ESTIMATES

FUND #001 General Funds

Legislative	\$313,661.00	\$549,499.00
General and Financial Administration	\$1,162,312.00	\$1,323,726.00
Electoral Board and Officials	\$27,887.00	\$135,537.00
Registrar	\$84,754.00	\$92,257.00
Courts	\$416,273.00	\$385,073.00
Northern Neck-Essex Group Home	\$4,885.00	\$4,885.00
Commonwealth's Attorney	\$262,335.00	\$263,696.00
Sheriff - Law Enforcement	\$1,428,720.53	\$1,143,065.00
Sheriff - Lockup and Dispatch	\$1,248,518.00	\$1,231,789.00
Fire and Rescue	\$1,174,208.00	\$1,255,275.00

Forestry Service	\$7,829.00	\$7,829.00
Building & Zoning	\$237,886.00	\$233,657.00
Animal Control	\$178,437.00	\$171,678.00
Medical Examiner	\$250.00	\$250.00
Emergency Services (Civil Defense)	\$78,356.00	\$0.00
Refuse Collection	\$0.00	\$0.00
Refuse Disposal	\$852,806.00	\$749,950.00
Facilities Management	\$892,471.00	\$952,300.00
Local Health Department	\$109,744.00	\$127,020.00
Mental Health and Mental Retardation	\$33,530.00	\$33,530.00
Bay Aging	\$100,608.00	\$100,608.00
Community College	\$7,224.00	\$15,400.00
Parks and Recreation	\$299,992.00	\$307,532.00
Library	\$187,902.00	\$172,306.00
Essex County Museum, Inc.	\$20,000.00	\$22,000.00
Middle Peninsula Planning District	\$16,300.00	\$16,300.00
Three Rivers Soil and Water Conservation District	\$11,025.00	\$11,025.00
Miscellaneous Programs	\$117,210.00	\$69,286.00
VPI Cooperative Extension Program	\$46,190.00	\$46,763.00
Sales Tax Reimbursement	\$0.00	\$0.00
Local Aid (Non-Departmental)	\$20,913.00	\$0.00
Total Direct Expenditures	<u>\$9,342,226.53</u>	<u>\$9,422,236.00</u>
TRANSFERS		
Schools - Transfer to Education Fund	\$6,758,786.00	\$7,247,397.00
CSA - Transfer to Community Services Act Fund	\$325,000.00	\$300,000.00
Transfer to Debt Service	\$3,541,372.00	\$3,557,527.00
Virginia Public Assistance - Transfer to Social Services	\$582,760.00	\$525,000.00
Total Transfers	<u>\$11,207,918.00</u>	<u>\$11,629,924.00</u>
TOTAL REQUIREMENT - GENERAL FUND	<u>\$20,550,144.53</u>	<u>\$21,052,160.00</u>
FUND #002 Comprehensive Services Act (Including General Funds)	\$666,000.00	\$564,000.00
FUND #003 Virginia Public Assistance (Including General Funds)	\$1,633,018.00	\$1,571,135.00
FUND #004 Comm. Attn. Asset Forfeiture	\$1,041.00	\$0.00
FUND #007 Debt Service	\$3,541,372.00	\$3,557,527.00
FUND #009 Sheriff's Asset Forfeiture	\$5,600.00	\$0.00
FUND #055 Special Welfare	\$15,000.00	\$15,000.00
FUND #205 Education (Including General Funds)	\$15,359,188.00	\$16,008,344.00
FUND #207 School Food	\$777,541.00	\$871,411.00
FUND #208 School Grant	\$1,344,397.00	\$1,374,313.00

TOTAL COUNTY BUDGET REVENUES	\$32,171,500.62	\$34,145,764.00
TOTAL COUNTY BUDGET EXPENDITURES	\$32,685,383.53	\$33,383,966.00
Difference		\$761,798.00
Beginning General Fund Balance - July 1, 2014	\$3,441,687.00	
Ending General Fund Balance - June 30, 2015		\$4,203,485.00

Proposed Tax Rates for Calendar Year 2015

- \$0.895 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