



NORTHUMBERLAND COUNTY, VIRGINIA

PROPOSED BUDGET FOR THE FISCAL YEAR
COMMENCING JULY 1, 2025 AND ENDING JUNE 30, 2026

This budget synopsis is prepared and published for informative and fiscal planning purposes only. In no event shall this publication be deemed to be an appropriation of funds. Actual appropriation of funds will be made by the Board of Supervisors on a monthly, quarterly, and/or annual basis.

A public hearing will be held by the Northumberland County Board of Supervisors on this budget on **June 5, 2025 at 6:00 P.M.** in the Northumberland County Courts Building, 220 Judicial Place, Heathsville, Virginia. The public hearing is being held pursuant to Section 15.2-2506 of the Code of Virginia, 1950 as amended, allowing the public to question and comment on the proposed budget. **This proposed budget reflects a \$0.08 increase in the current real estate tax rate.**

	Approved FY25	Proposed FY26
<u>EST. BEGINNING UNDESIGNATED GENERAL FUND BALANCE:</u>	9,000,000	3,000,000
<u>Revenue Estimates:</u>		
Local Sources.....	24,487,850	27,405,869
Other Local Sources.....	4,552,385	4,750,703
State and Local Sources.....	12,161,497	13,973,650
Subtotal Revenue.....	41,201,732	46,130,222
 TOTAL ESTIMATED REVENUES.....	 50,201,732	 49,130,222
<u>Expenditures Estimates:</u>		
General Government Administration.....	3,466,762	3,550,669
Judicial Administration.....	1,216,874	1,211,011
Public Safety.....	7,504,574	8,037,503
Public Works.....	2,888,067	3,022,581
Health and Welfare.....	3,077,847	4,065,102
Education.....	22,263,151	23,560,856
Parks, Recreation and Culture.....	320,515	328,460
Community Development.....	482,114	492,120
Non-departmental.....	2,738,045	3,175,882
Subtotal Estimated Expenditures.....	43,957,949	47,444,183
Undesignated General Fund Balance.....	6,243,783	1,686,039
 TOTAL ESTIMATED EXPENDITURES & FUND BALANCE.....	 50,201,732	 49,130,222

TAX RATES

The Board of Supervisors proposes that the local tax levies for the fiscal year ending June 30, 2026 be as follows:

Real Estate\$0.74 cents per \$100 of assessed valuation.
Personal Property\$3.60 at a 40% assessment ratio of NADA
Machinery & Tools\$3.60 at a 25% assessment ratio of original cost, 1st year.
Machinery & Tools\$3.60 at a 10% assessment ratio of original cost, 2nd year.
Merchants Capital\$1.00 at a 50% assessment ratio of original cost.

A copy of the complete proposed budget is on file in the Office of the County Administrator, Old County Courthouse, 72 Monument Place, Heathsville, Virginia and on the county's web site. Published by Order of the Board of Supervisors for Northumberland County, Virginia.

By: E. Luttrell Tadlock
County Administrator

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