

Resolution #22-005

**ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
APPROVING THE FISCAL YEAR 2022-2023 ANNUAL FISCAL PLAN
FOR ESSEX COUNTY
AND
ESTABLISHMENT OF VARIOUS TAX RATES FOR
CALENDAR YEAR 2022**

WHEREAS, THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, HAS RECEIVED BUDGET REQUESTS FROM THE COUNTY'S OFFICERS, HEADS OF DEPARTMENTS, OFFICES, DIVISIONS, BOARDS, COMMISSIONS, AND AGENCIES FOR PREPARATION OF THE BUDGET FOR FISCAL YEAR 2022-2023;

WHEREAS, THE BOARD HAS PUBLISHED NOTICE OF THE PROPOSED BUDGET BASED ON SUCH REQUESTS, HELD A PUBLIC HEARING ON THE PROPOSAL, AND CONSIDERED THE PROPOSED BUDGET IN TERMS OF THE PUBLIC HEALTH, SAFETY, AND WELFARE;

WHEREAS, THE BOARD HAS HERETOFORE PREPARED A BUDGET FOR FISCAL YEAR 2022-2023 FOR INFORMATION AND FISCAL PLANNING ONLY; AND,

WHEREAS, THE BOARD IS NOT OBLIGATED TO APPROPRIATE OR COMMIT ALL FUNDS FOR ANY ITEMS INCLUDED IN THE PROPOSED BUDGET AND NO FUNDS MAY BE DISBURSED WITHOUT AN APPROPRIATION BY THE ESSEX COUNTY BOARD OF SUPERVISORS;

NOW, THEREFORE, BE IT RESOLVED THAT IN THE FISCAL YEAR 2022-2023 A REVENUE BUDGET OF \$24,596,025 AND AN EXPENDITURE BUDGET OF \$24,948,985 ARE ADOPTED AND THE BUDGETS OF OFFICERS, HEADS OF DEPARTMENTS, OFFICES, DIVISIONS, BOARDS, COMMISSIONS, AND AGENCIES BUDGETS ARE HEREBY APPROVED FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND EXTENDING TO JUNE 30, 2023, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

**ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET
FISCAL YEAR 2022-2023**

REVENUE ESTIMATES	ADOPTED FISCAL YEAR 2023
FUND #100 General Funds	
General Property Tax	17,074,482
Other Local Taxes	2,979,910
Permits, Privilege, and Regulatory Fees	151,900
Fines and Forfeitures	26,635
Revenue from Use of Money and Property	45,500
Charges for Services	495,659
Miscellaneous Revenue	429,310

Non-Categorical Aid (State)	1,573,421
Shared Expenses (State)	1,476,845
Other Categorical Aid (State)	278,849
Revenue from Federal Government	416,475
Other Revenue Sources	-
Transfer from Reserve	-
Total General Funds	24,948,985
Other Funds	
Fund #102 Childrens Services Act (CSA)	1,500,000
Fund #105 Social Services	2,568,343
Fund #110 Debt Service	3,131,995
Fund #154 Glebe	-
Fund #205 Education	18,474,087
Fund #207 School Food	840,476
Fund #208 School Grant	4,787,117
Fund #225 Debt Service Reserve	-
Fund #301 Capital Projects	428,300
Fund #310 Capital Maintenance Reserve	40,000
Total Other Funds	31,770,318
TOTAL REVENUE ESTIMATES	56,719,303
EXPENDITURE ESTIMATES	
FUND #100 General Funds	
Legislative	365,062
General and Financial Administration	1,598,165
Electoral Board	66,281
Registrar	158,996
Courts	526,885
Office on Youth	5,693
Commonwealth's Attorney	362,609
Sheriff (Law Enforcement)	1,493,552
Fire and Rescue	215,521
Ambulance and Rescue Services	1,598,445
Forestry Service	7,914
Building and Zoning	314,713
Animal Control	236,895
Medical Examiner	250
Sheriff (Lockup and Dispatch)	1,373,313
Refuse Disposal	954,262
Emergency Services	-
General Properties	1,117,263

Communications	221,162
Technology	577,188
Local Health Department	152,936
Mental Health	41,442
Bay Aging	138,142
Community College	8,489
Parks and Recreation (Partners)	6,700
Swimming Pool	76,884
Parks, Recreation, Summer Programs	202,405
Library	239,415
Essex County Museum	31,500
Economic Development	94,150
Planning District Commission	23,471
Three Rivers Soil and Water	11,025
Miscellaneous Programs	67,738
VPI Cooperative Extension	45,552
Capital Improvement Projects	-
Total Direct Expenditures	12,334,018
TRANSFERS	
CSA Fund	760,000
Virginia Public Assistance	680,231
Debt Service Fund	3,131,995
Transfer to COVID-19 Fund	-
School Fund - Local	7,614,441
Transfer to Capital Projects Fund #301	428,300
Total Transfers	12,614,967
TOTAL REQUIREMENT - GENERAL FUND	24,948,985
FUND #102 Childrens Services Act (CSA)	1,500,000
FUND #105 Social Services	2,568,343
FUND #110 Debt Service	3,131,995
FUND #140 Pandemic Response	-
FUND #154 Glebe	-
FUND #205 Education	18,474,087
FUND #207 School Food	840,476
FUND #208 School Grant	4,787,117
FUND #225 Debt Service Reserve	-
FUND #260 Sheriff's Asset Forfeiture	-
FUND #301 Capital Projects	428,300
FUND #310 Capital Maintenance Reserve	40,000
Total Other Funds	31,770,318
TOTAL EXPENDITURE ESTIMATES	56,719,303

TOTAL COUNTY BUDGET GENERAL FUND REVENUES	24,948,985
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	24,948,985
Additions to Capital Maintenance Reserve	
Additions to Glebe Fund Balance	
Beginning General Fund Unassigned Balance - July 1, 2022	8,138,445
Increase (Decrease) in Unassigned Balance	-
Ending General Fund Unassigned Balance - June 30, 2023	8,138,445

BE IT FURTHER RESOLVED, THAT THE APPROVAL OF THIS BUDGET SHALL NOT CONSTITUTE AN APPROPRIATION OF FUNDS.

BE IT FURTHER RESOLVED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, THAT THE UNIT TAX LEVIES FOR CALENDAR YEAR 2022 ARE HEREBY SET AS FOLLOWS: A VEHICLE LICENSE TAX OF \$40 FOR CARS, TRUCKS, AND MOTOR HOMES, AND \$25 FOR MOTORCYCLES; \$0.73 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL TAXABLE REAL ESTATE LOCATED IN THE COUNTY (100% FAIR MARKET VALUE), AND THAT THERE BE, AND HEREBY IS, LEVIED A PERSONAL PROPERTY TAX RATE OF \$3.75 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON AUTOMOBILES, LIGHT TRUCKS AND MOTORCYCLES LOCATED IN ESSEX COUNTY ON JANUARY 1, 2022, AND \$4.00 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL OTHER TAXABLE, TANGIBLE PERSONAL PROPERTY LOCATED IN ESSEX COUNTY ON JANUARY 1, 2022, AND THAT THERE BE, AND HEREBY IS, LEVIED A TAX RATE OF \$3.75 PER HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL MERCHANTS' CAPITAL LOCATED IN ESSEX COUNTY ON JANUARY 1, 2022, AND THAT THERE BE, A \$30 BUSINESS LICENSE FEE FOR ALL NON-RETAIL BUSINESSES LOCATED OUTSIDE THE TOWN OF TAPPAHANNOCK. THE RESPECTIVE LEVIES HEREBY ORDERED BEING ALSO APPLICABLE TO THE REAL ESTATE AND TANGIBLE PERSONAL PROPERTY OF PUBLIC SERVICE CORPORATIONS BASED UPON THE ASSESSMENT THEREOF FIXED BY THE STATE CORPORATION COMMISSION AND DULY CERTIFIED. IT IS FURTHER ORDERED THAT SUCH TAXES, WHEN AND IF APPROPRIATED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, SHALL BE USED TO DEFRAY ESSEX COUNTY CHARGES AND EXPENSES AND ALL NECESSARY CHARGES INCIDENT TO OR ARISING FROM THE EXECUTION OF THE LAWFUL AUTHORITY OF THE ESSEX COUNTY BOARD OF SUPERVISORS. TAX RATES AND EFFECTIVE RATES ARE DETAILED IN THE TABLE BELOW:

\$0.73 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

\$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

BE IT FURTHER ORDERED THAT THE PROPOSED 2022-2023 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

ADOPTED this 1st day of June 2022.

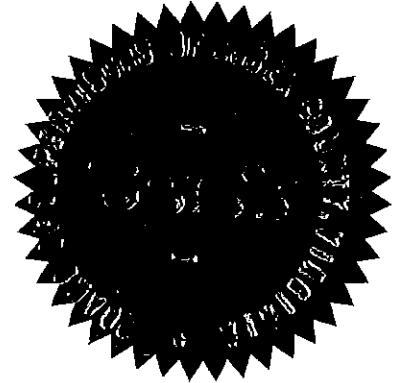
CERTIFICATION OF ADOPTION RESOLUTION

The undersigned Clerk of the Board of Supervisors of the County of Essex, Virginia certifies that the Resolution set forth above was duly adopted during an open public meeting on the 1st of June 2022 by a majority of the members of the Essex County Board of Supervisors with the following votes:

AYE:	Akers, Gill, Johnson, Magruder, Smith
NAY:	N/A
ABSTENTION:	N/A
ABSENT:	N/A

Signed this 1st day of June 2022.

ATTEST:



Michael A. Lombardo
Michael A. Lombardo, Clerk
Board of Supervisors of the County of Essex, Virginia