

# Essex County General Fund Proposed Budget for Fiscal Year 2015-2016

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# ESSEX COUNTY

## General Fund Proposed Budget

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## **Budget Synopsis**

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 Budget recommendation was built using a real estate tax rate of \$.895 (a proposed increase of \$.035), and using the SELAC agricultural income method of valuation for agriculture lands participating in "land use" starting in 2017.

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
<b>REVENUE ESTIMATES</b>		
<b>FUND #001 General Funds</b>		
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>
<b>Total General Funds</b>	<u>\$20,157,090.62</u>	<u>\$21,903,786.00</u>

<b>Other Funds</b>		
<b>FUND #002 Comprehensive Services Act</b>	\$343,812.00	\$264,000.00
<b>FUND #003 Virginia Public Assistance</b>	\$1,050,258.00	\$1,046,135.00
<b>FUND #055 Special Welfare</b>	\$15,000.00	\$15,000.00
<b>FUND #205 Education</b>	\$8,483,402.00	\$8,671,119.00
<b>FUND #207 School Food</b>	\$777,541.00	\$871,411.00
<b>FUND #208 School Grant</b>	<u>\$1,344,397.00</u>	<u>\$1,374,313.00</u>
<b>Total Other Funds</b>	<u>\$12,014,410.00</u>	<u>\$12,241,978.00</u>
<b>TOTAL REVENUE ESTIMATES</b>	<b>\$32,171,500.62</b>	<b>\$34,145,764.00</b>
<b>EXPENDITURE ESTIMATES</b>		
<b>FUND #001 General Funds</b>		
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
<b>Total Direct Expenditures</b>	<b><u>\$9,342,226.53</u></b>	<b><u>\$9,422,236.00</u></b>
<b>TRANSFERS</b>		
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
<b>Total Transfers</b>	<b><u>\$11,207,918.00</u></b>	<b><u>\$11,629,924.00</u></b>
<b>TOTAL REQUIREMENT - GENERAL FUND</b>	<b><u>\$20,550,144.53</u></b>	<b><u>\$21,052,160.00</u></b>
<b>FUND #002 Comprehensive Services Act (Including General Funds)</b>	\$666,000.00	\$564,000.00
<b>FUND #003 Virginia Public Assistance (Including General Funds)</b>	\$1,633,018.00	\$1,571,135.00
<b>FUND #004 Comm. Attn. Asset Forfeiture</b>	\$1,041.00	\$0.00
<b>FUND #007 Debt Service</b>	\$3,541,372.00	\$3,557,527.00
<b>FUND #009 Sheriff's Asset Forfeiture</b>	\$5,600.00	\$0.00
<b>FUND #055 Special Welfare</b>	\$15,000.00	\$15,000.00
<b>FUND #205 Education (Including General Funds)</b>	\$15,359,188.00	\$16,008,344.00
<b>FUND #207 School Food</b>	\$777,541.00	\$871,411.00
<b>FUND #208 School Grant</b>	\$1,344,397.00	\$1,374,313.00
<b>TOTAL COUNTY BUDGET REVENUES</b>	<b>\$32,171,500.62</b>	<b>\$34,145,764.00</b>
<b>TOTAL COUNTY BUDGET EXPENDITURES</b>	<b>\$32,685,383.53</b>	<b>\$33,383,966.00</b>
Difference		\$761,798.00
Beginning General Fund Balance - July 1, 2014	<b>\$3,441,687.00</b>	
Ending General Fund Balance - June 30, 2015		<b>\$4,203,485.00</b>



## **Proposed Tax Rates for Calendar Year 2016**

\$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 and light trucks, and \$25 for motorcycles

## Letter To: The Members of the Board of Supervisors

I am pleased to present to the Essex County Board of Supervisors the spending plan for July 1, 2015 through June 30, 2016. The County's Fiscal Year 2016 Proposed Budget represents the culmination of nearly three months of staff effort. Staff and I have worked with the requesting departments and agencies to develop a budget that emphasizes the priorities of the Board of Supervisors.

The proposed budget serves three purposes. First, as a policy document, the budget represents the implementation of the Board's policy setting in the form of specific funding decisions.

Second, the Board has the sole authority to set tax rates and authorize spending. This authority is exercised through approval of the annual operating budget.

Finally, the budget is a financial planning tool through which the County ensures that the available sources of funds will be sufficient to meet the anticipated and unanticipated cost of providing services to County citizens over the coming year.

### The Proposed Budget:

- is balanced as required by law;
- supports Board initiatives, priorities, programs, directives, and capital approvals;
- proposes a tax structure which is as fair and equitable as possible, continuing to attempt to address revenue needs by spreading the burden across a variety of tax revenue streams;
- protects funding to local civic organizations as much as possible, as government donated dollars tend to multiply many times over in donated volunteer hours;
- increases expenditures overall by 2.16% with an increase of 2.44% in general fund expenditures;
- increases school funding by 7.23%;
- provides a compensation package for county employees based upon the recently completed Classification and Compensation Study conducted by Evergreen Solutions, LLC and a 3% salary increase for school employees;
- provides school employees health insurance benefits at the same level provided to other county employees; and,
- provides for a fund balance designated for fiscal liquidity at the end of the fiscal year of 12% of the total operating budget.

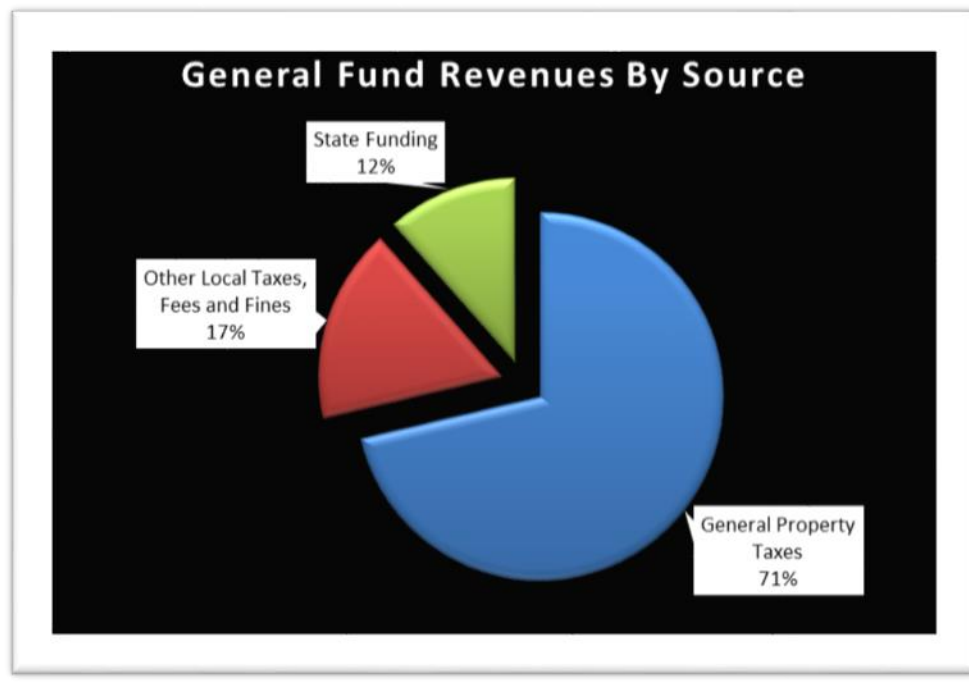
To fund this budget a real estate tax rate increase of \$0.035 to \$0.895 per \$100 of assessed value is proposed and using the SELAC agricultural income method of valuation for agriculture lands in "land use" starting in 2017.

## 2015-2016 Essex County Budget

In compliance with the Code of Virginia, Essex County's policy for the General Fund is to propose and adopt a balanced budget, whereby revenues equal expenditures. The County's revenue stream consists of local, state, federal and other financing sources. The majority of the County's revenue is derived from general property taxes. The County's expenditure budget is divided into functional areas discussed in greater detail later.

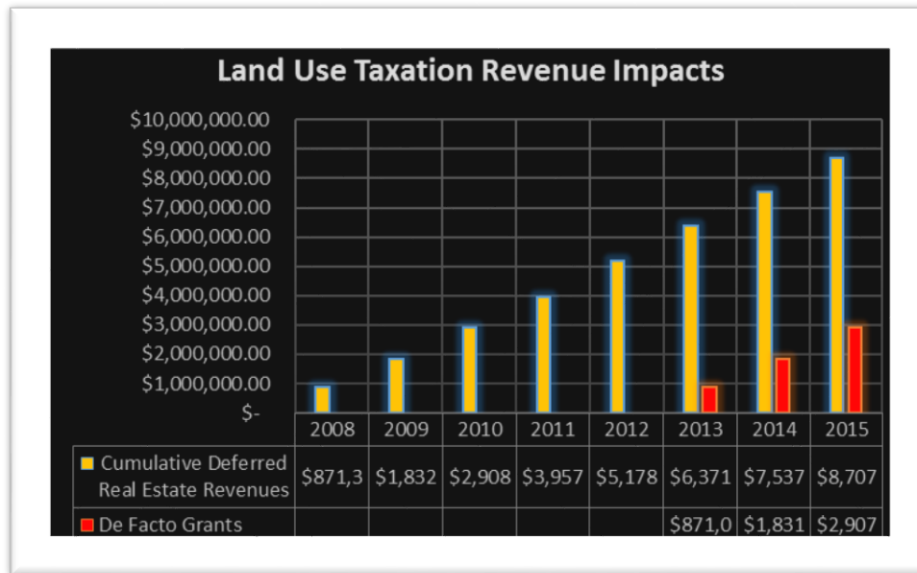
### Source of Revenues

The General Fund is comprised of 88% local funds and 12% State funds. The largest component of local revenues is General Property Taxes followed by Other Local Taxes (primarily Local Sales and Use tax).



**Chart 1**

The majority of the General Property Taxes (roughly 75%) are derived from real property taxes. The ability to raise revenue with the real property tax has been seriously constrained as a result of the impacts of the county's land use taxation program. Since its inception in 2008 through 2014 the program has deferred approximately \$8.7 million in revenues to the county. Adding further to this drag on revenues is the fact that after five years in the program the deferred taxes effectively convert to grants. At the end of 2014 the total of grants to land owners exceeded \$2.9 million dollars and will grow annually by \$1 to \$1.2 million (see chart 2).



**Chart 2**

The Board of Supervisors has held a series of public forums on “land use” taxation to see if any reforms can be made to lessen the negative impacts on the county’s ability to raise revenues in a fair and equitable manner. The forums looked at options including establishing Agricultural & Forestal Districts or an EDA Land Use Grant Program to name a few. While it has yet been decided on the mechanism to be used to provide this “land use” relief to our citizens, a consensus has formed that the SLEAC income valuation should be used for establishing land values. This budget makes the assumption that this policy change will take effect January 1, 2017. The current SLEAC value for agricultural lands is \$2090 /Acre versus the current valuation \$1125/Acre. At the current tax rate, when the reassessment takes effect in 2017, the Commissioner of the Revenue estimates that an addition \$375,000 will be generated; thus, negating our need to set aside funds now for future increases in debt service payments beginning in 2018.

**How Expenditures Are Distributed**

The following chart presents the relative proportion of how the expenditures are incurred. Public Safety constitutes the largest portions of the County’s \$8.2 million operating budget with \$3 million being spent on law enforcement and the courts and \$1.25 million being spent on fire and rescue.

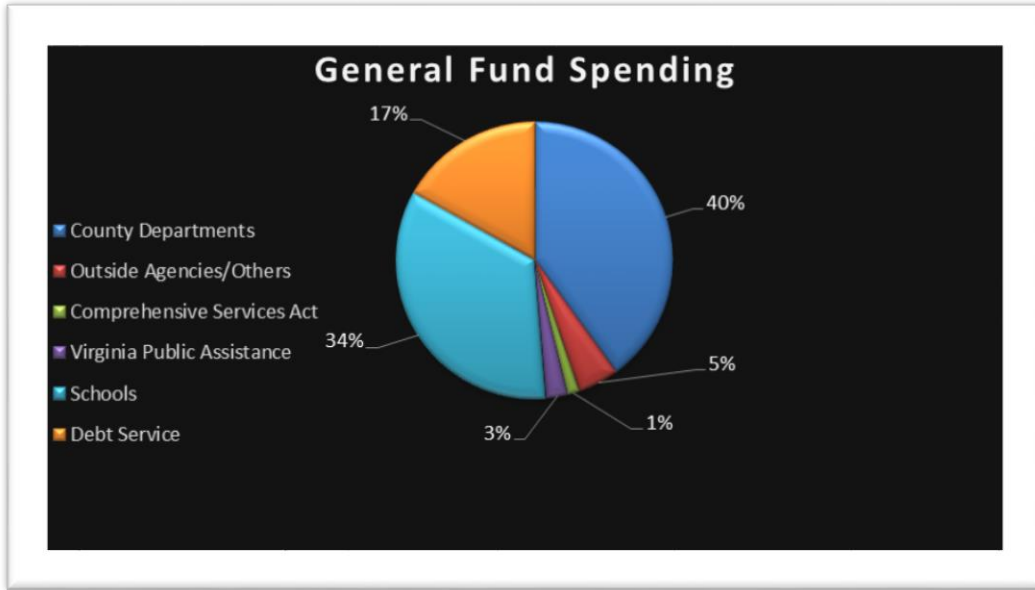


Chart 3

It should be noted that the preponderance of debt service is school related making the Schools the de facto largest portion of the county's expenditures. As Chart 4 shows, once you include debt service for school facilities the portion of general funds spent on education jumps to 49% of the general fund expenditure and when looked at as a percentage of locally raised revenue the percentage reaches 53% of every dollar raised.

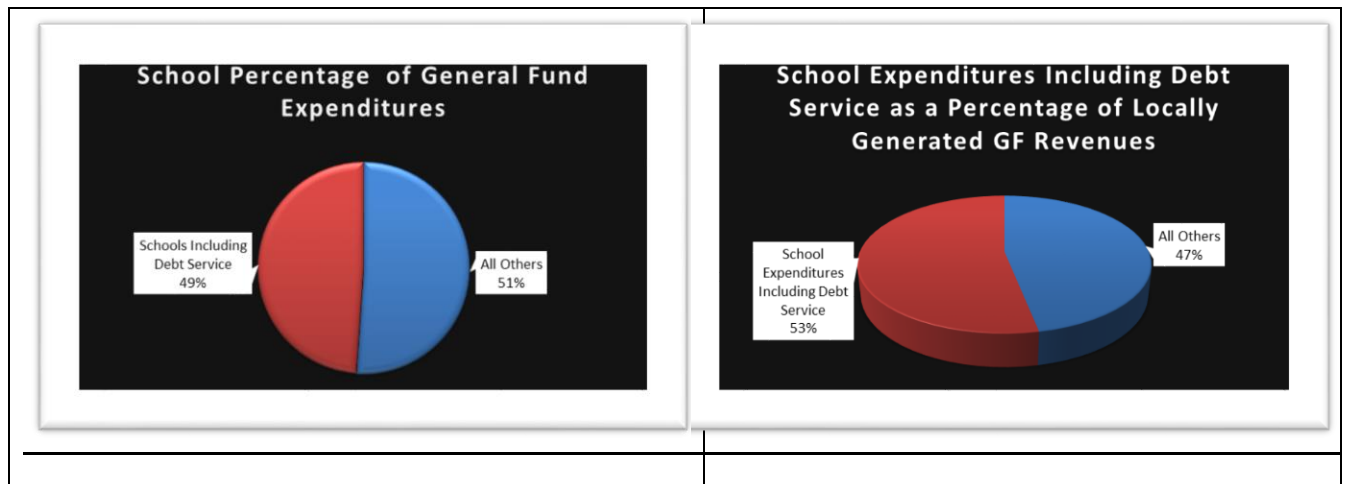


Chart 4

## **Budget Discussion**

There are two major policy objectives that are addressed in the Budget that warrant further discussion: equitable compensation and prudent fiscal management. Fairness and equity are fundamental principles in human resources management. The county has identified two human resources issues that needed to be addressed: disparate employee benefits and an inequitable salary structure. The proposed increased funding in this year's budget focused on resolving these two human resources issues.

Currently school employees do not receive the same health insurance benefit afforded other county employees. Starting in FY 2016 the disparity will be addressed and school employees and county employees will receive the same benefit with the county paying the employee only premium for both county and school employees.

In order to address the second issue during FY 2015 the County undertook a classification and compensation study. The study included a comprehensive rewrite of all County General job descriptions, a salary study, a proposed realignment of the salary scale, and recommended salary adjustments. This budget provides the monies necessary to fund the recommended salary adjustments that are targeted to address the inequities that currently exist in the county's salary structure.

The final major issue addressed by this budget is the elimination of the annual need for the issuance of Revenue Anticipation Notes beginning in FY 2017. The county will be going to a semi-annual collection of personal property tax and accelerating the collection of the Vehicle License Tax in 2016. By taking these actions the county will generate approximately \$1.3 million in one-time revenues. This change will save the county thousands of dollars of financing costs annually.

## **Summary**

The County has now stabilized its finances and modernized the county campus. This could not have been accomplished without the Board's leadership and the County's outstanding employees carrying out the County's mission. The requirements of the Code of Virginia regarding the development, preparation, and presentation of the budget to the Board of Supervisors by the County Administrator have been met. Staff has worked diligently to keep costs to a minimum while still meeting the expectations of county citizens. I would like to thank all County agencies and departments for their efforts. Special thanks go to Mary Davis, Finance Manager and Juanita Sydnor, Deputy Clerk of the Board for a superb effort in putting this document together.

Respectfully Submitted,



A. Reese Peck  
County Administrator

## General Property Taxes

### Budget Summary

General Property Taxes	FISCAL YEAR 2014 ACTUAL	CURRENT FISCAL YEAR 2015	PROPOSED FISCAL YEAR 2016
Real Estate Taxes	\$10,558,094.00	\$10,976,989.00	\$11,375,000.00
Public Service Property Taxes	\$356,830.00	\$366,012.00	\$390,000.00
Personal Property Taxes	\$2,129,819.00	\$2,371,736.00	\$3,422,200.00
Machinery & Tools Taxes	\$37,505.00	\$40,179.00	\$42,000.00
Merchants Capital Taxes	\$77,611.00	\$75,000.00	\$82,500.00
Penalties and Interest	\$336,668.00	\$247,800.00	\$316,000.00

### Budget Comments

**General Property Taxes** - include revenues received from levies made on real and personal property of County property owners and business establishments.

**Real Estate Property Taxes** – taxes on residential and business land and buildings are based upon a tax rate per \$100 of assessed value, which is adopted by the Board of Supervisors during the budget process. The tax rate is then applied to the assessed value of individual property, as determined by the Real Estate Assessor during the reassessment process. The proposed tax rate is \$.895.

**Public Service** - real estate tax collected from utility companies mandated by the State Corporation Commission (SCC).

**Personal Property Taxes** - Assessed by the Commissioner of the Revenue on four categories – individual personal property, business personal property, mobile homes, and machinery and tools. The tax rate is \$3.75 per \$100 of assessed value. Individual and business vehicles are assessed at 100 percent of clean trade value but may be changed to trade value as determined by the National Automobile Dealers Association. Mobile homes are billed at the real estate rate.

**Machinery & Tools** - except machinery and equipment used by farm wineries as defined in Section 4.1-100, used in a manufacturing, mining, water well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business shall be listed and are hereby segregated as a class of tangible personal property separate from all other classes of property and shall be subject to local taxation only, which is \$3.75 Per \$100 of assessed value.

**Merchants Capital Taxes** - includes inventory for sale as merchandise and daily rental vehicles. A locality may impose either a BPOL tax or a merchants' capital tax on merchants, but it is forbidden from assessing both. The current rate for merchant's capital is \$3.75 per \$100 of assessed value.

**Penalties and Interest** – Charges imposed to customers who exceed the due date for general property taxes. Also included is the interest on late payments.

## Other Local Taxes

### Budget Summary

Other Local Taxes	FISCAL YEAR 2014 ACTUAL	CURRENT FISCAL YEAR 2015	PROPOSED FISCAL YEAR 2016
Local Sales Tax	\$1,619,552.00	\$1,685,000.00	\$1,700,000.00
Communications Tax	\$354,212.00	\$355,000.00	\$355,000.00
Consumer Utility Taxes	\$215,520.00	\$240,000.00	\$225,000.00
E-911 Wireless State Funds	\$42,930.00	\$18,350.00	\$40,000.00
Refuge Revenue Sharing	\$3,675.00	\$7,700.00	\$3,675.00
Motor Vehicle Licenses	\$38,765.00	\$336,000.00	\$400,000.00
Recordation Taxes	\$18,723.00	\$20,000.00	\$25,000.00
Recordation Taxes - State	\$25,680.00	\$30,000.00	\$35,000.00

### Budget Comment

Other Local Taxes includes the 1% Local Sales Tax. This tax is collected with the 5% State sales tax at the time of sale, and remitted to the County. The FY'16 budget projects a slight increase.

Consumer Utility Taxes – Includes revenues received from the utility companies for fees included in bills received from citizens of Essex County.

Motor Vehicle Licenses - \$35 for cars and light trucks, and \$25 for motorcycles.

Taxes on Recordation of Deeds – The Commonwealth of Virginia levies a tax on the recordation of deeds, deeds of trust, mortgages, leases, and contracts for the sale, assignment, transfer, conveyance or vestment of lands, tenements or realty.



## Permits, Privilege & Regulation

### Budget Summary

Permits, Privelege & Regulator	FISCAL YEAR 2014 ACTUAL	CURRENT FISCAL YEAR 2015	PROPOSED FISCAL YEAR 2016
Animal Licenses	\$6,280.00	\$6,000.00	\$6,000.00
Transfer Fees	\$328.00	\$400.00	\$400.00
Variances & Subdivision Permits	\$1,390.00	\$750.00	\$1,500.00
Building Permits	\$31,809.00	\$30,000.00	\$30,000.00
Electrical Permits	\$3,050.00	\$3,000.00	\$3,000.00
Heating & Plumbing Permits	\$50.00	\$275.00	\$275.00
Wetland Permits	\$1,000.00	\$1,300.00	\$1,300.00
Conditional Use Permits	\$0.00	\$375.00	\$375.00
Erosion Control Permits	\$1,550.00	\$1,500.00	\$1,500.00
Peddlers Licenses	\$0.00	\$500.00	\$500.00
Zoning Permits	\$560.00	\$450.00	\$450.00

### Budget Comments

**Erosion and Sediment Control Review Fee** – The fee that is collected as it relates to environmental issues.

**Building Permits** – Revenues collected for new and improved construction on a parcel of land.

#### **Fees currently charged:**

**Variance & Subdivision Permits** – Minor subdivision, 5 lots or les, \$25.00. Major subdivision, 6 lots or more, \$100.00, Variance \$200.00

**Building Permits** – building permits 10 cent square foot living area, 8 cent square foot, porches, decks, garages, sheds.

**Electrical Permits** – Electric, \$35.00, 200 amps on up

**Heating and Plumbing Permits** – HVAC minimum \$30.00 or \$6.00 per thousand plumbing.

**Wetland Permits** – Wetlands \$200.00

**Conditional Use Permits** – Conditional Use \$200.00

**Erosion Control Permits** - Erosion and Sediment \$100.00, Land Disturbance \$50.00

**Zoning Permits** – Zoning \$25.00

**Fines & Forfeitures****Budget Summary**

<b>Court Fines &amp; Forfeitures</b>	<b>FISCAL YEAR 2014 ACTUAL</b>	<b>CURRENT FISCAL YEAR 2015</b>	<b>PROPOSED FISCAL YEAR 2016</b>
Court Fines and Forfeitures	\$49,737.00	\$15,000.00	\$30,000.00

**Budget Comments**

This category of revenue reflects monies received as a result of the imposition of fines on persons charged with violation of County Ordinances and are projected to decline.

## Use of Money and Property

### Budget Summary

Revenue from Use of Money Property	FISCAL YEAR 2014 ACTUAL	CURRENT FISCAL YEAR 2015	PROPOSED FISCAL YEAR 2016
Interest on Bank Deposits	\$4,890.00	\$4,000.00	\$4,000.00
Interest on Short Term Investments	\$7,851.00	\$3,000.00	\$3,000.00
Rent - Beal Sanctuary	\$745.00	\$300.00	\$300.00
Rent - Governor's School	\$4,500.00	\$4,500.00	\$4,500.00
Rental of General Property	\$25,720.00	\$0.00	\$0.00

### Budget Comments

\$4,600 in rent received from Chesapeake Bay Governor's School.

## Charges for Services

### Budget Summary

Charges of Services	FISCAL YEAR 2014 ACTUAL	CURRENT FISCAL YEAR 2015	PROPOSED FISCAL YEAR 2016
Radar/Selective Enforcement	\$0.00	\$18,000.00	\$200.00
Jail Processing Fee	\$1,370.00	\$1,500.00	\$1,500.00
Criminal/Traffic Cases Fee	\$50,197.00	\$48,000.00	\$48,000.00
Commonwealth's Attorney Fees	\$974.00	\$500.00	\$750.00
Parks & Recreation Fees	\$1,800.00	\$12,000.00	\$17,500.00
Swimming Pool Fees	\$19,534.00	\$8,000.00	\$5,000.00
Sale of Maps	\$171.00	\$0.00	\$100.00
Sale of History Books	\$78.00	\$0.00	\$0.00
Courthouse Maintenance Fees	\$8,895.00	\$7,000.00	\$7,000.00
Town Share of Refuse Disposal	\$30,000.00	\$30,000.00	\$30,000.00

### Budget Comments

**Court Costs** – Includes court costs such as jail processing fees and traffic case fees.

**Parks and Recreation Fees** – Fees collected from fall soccer, in-door soccer, and volleyball.

**Swimming Pool Fees** – Pool fees and profits from concessions.

**Charges For Planning/Community** – Includes charges for maps, land cards, and sale of Essex County History Books.

**Charges for Environmental Management** – Town's share of Refuse Disposal.

## Miscellaneous Revenue

### Budget Summary

Miscellaneous Revenue	FISCAL YEAR 2014 ACTUAL	CURRENT FISCAL YEAR 2015	PROPOSED FISCAL YEAR 2016
Copies	\$4,655.00	\$5,500.00	\$5,500.00
VPAF Local Refunds	\$1,329.00	\$1,200.00	\$1,200.00
Miscellaneous Refunds	\$5,080.00	\$3,500.00	\$5,000.00
Town's Erosion & Sediment Control	\$2,500.00	\$2,500.00	\$2,500.00
Restitution Revenue - Sheriff	\$2,230.00	\$2,500.00	\$2,500.00
Sheriff's Seizures	\$0.00	\$1,000.00	\$1,000.00
School - EHS Security by Sheriff	\$16,430.00	\$12,000.00	\$12,000.00
Debt Service - QSCB Credit	\$394,400.00	\$394,400.00	\$394,400.00
EMS Billing Cost Recovery	\$305,741.00	\$300,000.00	\$300,000.00
Economic Development Cost Share	\$0.00	\$96,210.62	\$86,000.00

### Budget Comments

This Budget provides for small nonrecurring revenues received that are not appropriately recorded under other revenue budgets. These include miscellaneous refunds, EMS Billing Cost Recovery and cost sharing contributions for the new Economic Development Director position.

## Revenue from the Commonwealth

### Budget Summary

Revenue from the Commonwealth	FISCAL YEAR 2014 ACTUAL	CURRENT FISCAL YEAR 2015	PROPOSED FISCAL YEAR 2016
<b><u>Non-Categorical</u></b>			
Rolling Stock Taxes	\$1,004.00	\$650.00	\$1,000.00
Mobile Home Taxes	\$4,530.00	\$8,000.00	\$8,000.00
Clerk's Fees - Deeds	\$61,625.00	\$65,000.00	\$70,000.00
2.5% Car Rental Taxes	\$767.00	\$1,000.00	\$1,000.00
EMS Four-for-Life	\$11,489.00	\$12,000.00	\$12,000.00
Rent - Health Department	\$474.00	\$30,000.00	\$26,194.00
PPTRA-Car Tax Reimbursement	\$1,054,171.00	\$1,054,171.00	\$1,054,171.00
<b>Total Non-Categorical</b>	<b>\$1,134,060.00</b>	<b>\$1,170,821.00</b>	<b>\$1,172,365.00</b>
<b><u>Shared Expenses (Categorical)</u></b>			
Commonwealth's Attorney	\$157,171.00	\$160,000.00	\$161,150.00
Sheriff	\$601,500.00	\$572,283.00	\$622,881.00
Commissioner of the Revenue	\$84,230.00	\$86,000.00	\$86,349.00
Treasurer	\$70,571.00	\$66,800.00	\$72,988.00
Registrar	\$36,557.00	\$42,000.00	\$51,707.00
Clerk of the Circuit Court	\$172,451.00	\$168,919.00	\$171,500.00
<b>Total Shared (Categorical)</b>	<b>\$1,122,480.00</b>	<b>\$1,096,002.00</b>	<b>\$1,166,575.00</b>
<b><u>Other Categorical</u></b>			
Public Assistance; Welfare Administration			
Social Services			
Emergency Services	\$27,204.00	\$13,316.00	\$30,000.00
E-911 Wireless State Funds	\$42,930.00	\$18,350.00	\$40,000.00
Litter Control	\$7,674.00	\$8,700.00	\$7,664.00
EMS Billing - Rescue Transport	\$0.00	\$1,100.00	\$0.00
Grant - Fire Programs	\$51,387.00	\$0.00	\$26,357.00
Grant - Department of Motor Vehicles	\$1,108.00	\$8,700.00	\$8,700.00
Grant - Library	\$0.00	\$17,000.00	\$17,000.00
Grant - Circuit Court			
Grant - DCJS re: L.E. Block	\$1,286.00	\$0.00	\$0.00
Grant - Victim/Witness	\$13,816.00	\$16,500.00	\$16,500.00
Grant - Domestic Violence	\$50,000.00	\$40,000.00	\$40,000.00
<b>Total Other Categorical</b>	<b>\$195,405.00</b>	<b>\$123,666.00</b>	<b>\$186,221.00</b>

**Budget Comments**

This budget provides for revenues received from the Commonwealth of Virginia in three categories: Non-Categorical Aid, Shared Expenses (Categorical), and Categorical Aid. Non-Categorical Aid includes revenues which are raised by the Commonwealth and shared with local government. The use of such revenue is at the discretion of the local government. Shared Expenses (Categorical) includes revenues received from the Commonwealth for the State's share of expenditures in activities that are considered to be joint responsibilities. Categorical Aid includes revenues received from the Commonwealth, which are designated by the Commonwealth for a specific use by local government.

**Rolling Stock Tax** – State tax that is imposed on the rolling stock of certificated motor vehicle carriers doing business in Virginia.

**Mobile Home Titling Tax** – Revenue generated from mobile homes that have to be transported to a parcel of land.

**EMS Four – For – Life** – Local share of EMS Four – For – Life funds to provide money for the purchase of equipment, supplies, and expenses associated with training programs.

**PPTRA – Car Tax Reimbursement** – Car Tax Reimbursement – Car Tax Reimbursement is capped at \$1,054,171.

**Shared Expenses** – Includes shared expenses from the Commonwealth for Commonwealth's Attorney, Sheriff, Commissioner of the Revenue, Treasurer, Medical Examiner, Registrar, and Clerk of Circuit Court.

**Sheriff – Asset Forfeiture** – Revenue generated from seized property and funding disbursed to the Sheriff upon notification.

EXPENDITURE ESTIMATES	CURRENT FISCAL YEAR 2015	PROPOSED FISCAL YEAR 2016
<b>GENERAL FUND</b>		
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
<b>Total Direct Expenditures</b>	<b>\$9,342,226.53</b>	<b>\$9,422,236.00</b>



<b>TRANSFERS</b>		
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
<b>Total Transfers</b>	<b>\$11,207,918.00</b>	<b>\$11,629,924.00</b>
<b>TOTAL REQUIREMENT - GENERAL FUND</b>	<b>\$20,550,144.53</b>	<b>\$21,052,160.00</b>
<b>FUNDS</b>		
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
	<b>\$23,343,157.00</b>	<b>\$23,961,730.00</b>
<b>TOTAL EXPENDITURES NET OF TRANSFERS</b>	<b>\$32,685,383.53</b>	<b>\$33,383,966.00</b>

## Board of Supervisors

### Description of Services

The Essex County Board of Supervisors is comprised of four members, one each elected by the citizens of Essex County from the North Election District, the South Election District, the Central Election District, and the Greater Tappahannock Election District. The responsibilities of the policy making Board are to ensure all regulations are followed according to the Code of Virginia, enforce the County’s Comprehensive Plan and land use, set local tax rates, adopt an annual operating and capital budget, adopt Ordinances, and make appointments to various Boards and Commissions.

The Essex County Board of Supervisors holds regularly scheduled public meetings, work sessions, and serve on other local and regional Boards and Commissions, including the Public Access Authority, the Rappahannock River Basin Commission, the Middle Peninsula-Northern Neck Community Services Board, the Middle Peninsula Planning District Commission, and the Middle Peninsula Regional Security Center Board.

### Budget Summary

Board of Supervisors	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$105,574.00	\$84,645.00	\$86,830.00	\$2,185.00
Operations	\$159,595.00	\$229,016.00	\$462,669.00	\$233,653.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$265,169.00</b>	<b>\$313,661.00</b>	<b>\$549,499.00</b>	<b>\$235,838.00</b>
Full Time	0.00	0.00	0.00	0.00
Part Time FTE	1.01	1.01	1.01	1.01

### Budget Comments

## County Administrator

### Description of Services

The County Administrator is the Chief Administrative Officer of Essex County. He is appointed by the Board of Supervisors and is responsible for implementing policies established. The County Administrator acts as Clerk to the Board and ensures that the affairs of the County are steered in an effective and responsible method.

### Budget Summary

County Administrator	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$122,799.00	\$136,495.00	\$135,625.00	-\$870.00
Operations	\$28,019.00	\$20,300.00	\$18,729.00	-\$1,571.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$150,818.00</b>	<b>\$156,795.00</b>	<b>\$154,354.00</b>	<b>-\$2,441.00</b>
Full Time	4.00	1.00	1.00	

### Budget Comments

This Budget includes funding for a continuation of the current level of services in some operational line items and funding for postal services, telecommunications, and dues and association memberships.

## Economic Development Office

### Description of Services

Provide support to the Economic Development Authority, Town of Tappahannock and Chamber of Commerce in their efforts to sustain and expand the County’s commercial and industrial revenue base and enhance the quality of life for the County’s citizens by serving as the point of contact for economic development opportunities for both existing and new businesses within Essex County, including identifying and communication available opportunities and resources to the local business community.

### Budget Summary

Economic Development Office	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$96,923.00	\$98,126.00	\$1,203.00
Operations	\$0.00	\$14,000.00	\$11,620.00	-\$2,380.00
Capital Investment	\$0.00	\$6,500.00	\$0.00	-\$6,500.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$117,423.00</b>	<b>\$109,746.00</b>	<b>-\$7,677.00</b>
Full Time	0.00	1.00	1.00	
Part Time FTE	0	0	0	

### Budget Comments

## Legal Services

### Description of Services

The Legal Services budget is used for professional services provided by the law firm of Sands, Anderson for items that relate to the legal services necessary for the operation of the County government.

### Budget Summary

Legal Services	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$116,193.00	\$50,000.00	\$50,000.00	\$0.00
Operations	\$0.00	\$0.00	\$0.00	\$0.00
Capital Investment				\$0.00
<b>TOTAL</b>	<b>\$116,193.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>

### Budget Comments

Legal services are provided to the county by Sands Anderson PC.

## Management Services

### Description of Service

The Office of Management Services develops and manages the annual budget for Essex County, and performs the functions of purchasing, payroll, human resources and risk management. This office also provides financial information to the Board of Supervisors, County Administrator, and others. The Management Services Office also provides Clerk of the Board services to the Board of Supervisors.

### Budget Summary

Management Services	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$187,928.00	\$212,433.00	\$237,385.00	\$24,952.00
Operations	\$11,307.00	\$121,522.00	\$100,550.00	-\$20,972.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$199,235.00</b>	<b>\$333,955.00</b>	<b>\$337,935.00</b>	<b>\$3,980.00</b>
Full Time		3.00	4.00	1.00
Part Time FTE		0.59	0.00	0.59

### Budget Comments

The Management Services budget includes funding to maintain the online performance appraisal system implemented in FY2015. This system was utilized for all employees of the County and Constitutional Officers in FY2015 and will continue in FY 2016. Included in the professional services line items are funds to continue our contract with Digital Benefit Advisors, our employee benefit consultant. This consultant manages our health, dental, and vision, insurance and our worksite benefits. Also included in this line item are funds to pay for background screenings for Parks employees and volunteers.

Funding for the Classification and Compensation study was eliminated in FY2016 as this study is to be completed and implemented by the end of FY2015.

The addition of one full time position in management services is a conversion of a part-time position to a full time position. This is a clerical position that will serve multiple County departments such as finance, management services facilities, etc.

## Auditor

### Description of Services

Robinson, Farmer, Cox and Associates conducts an annual audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the Specifications for Audit of Counties, Cities, and Towns, issued by the Auditor of Public Accounts of the Commonwealth of Virginia.

### Budget Summary

Auditor	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$38,686.00	\$39,000.00	\$43,000.00	\$4,000.00
Operations	\$0.00	\$0.00	\$0.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$38,686.00</b>	<b>\$39,000.00</b>	<b>\$43,000.00</b>	<b>\$4,000.00</b>

### Budget Comments

Increase due to the Airport Authority being added as a Component Unit in the FY 2015 Audit.

## Commissioner of the Revenue

### Description of Services

The Commissioner of the Revenue is a locally elected Constitutional Officer who holds office as an agent for the Commonwealth of Virginia, as well as Essex County, and is the chief assessing officer on the local level for those taxes prescribed by state law and local ordinances. The office of the Commissioner of the Revenue ensures the fair and equitable assessment and proper compliance of all state and local tax codes as they pertain to state income, real estate, tangible personal property, business personal property, machinery and tools, merchants' capital, public service property, bank franchise, sales and use, and any other taxes or fees as prescribed. The Commonwealth of Virginia and Essex County share in the cost of the operation for the Commissioner's office, with the state sharing only in the salaries of the Commissioner, one Deputy, and minimal part-time support

### Budget Summary

Commissioner of the Revenue	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$230,421.00	\$246,339.00	\$229,277.00	-\$17,062.00
Operations	\$28,517.00	\$25,200.00	\$24,150.00	-\$1,050.00
Capital Investment	\$1,478.00	\$1,000.00	\$2,400.00	\$1,400.00
<b>TOTAL</b>	<b>\$260,416.00</b>	<b>\$272,539.00</b>	<b>\$255,827.00</b>	<b>-\$16,712.00</b>
Full Time	4.00	4.00	4.00	0.00
Part Time FTE	0	0	0.20	0.20

### Budget Comments

The budget as proposed by the Commissioner of the Revenue represents a \$16,712 or 6.13% decrease from last year's appropriation. The major differences are summarized:

Salaries and Wages - \$7,247 decrease due to retirement of former chief deputy and hiring of general office clerk.

Data Processing - \$3,700 increase for computer support including new GIS requirements.

Postal Services - \$4,700 decrease do to reduction in number of personal Property returns being mailed



**Assessor**

**Description of Services**

As the chief assessor for Essex County, the Commissioner of the Revenue utilizes an **Assessment Methodology** which establishes, and is responsible for internal controls, discovery, valuation, and listing of all real property in the county. To assist in these tasks, the local governing body contracts on a periodic basis with a qualified appraisal firm to conduct **general reassessments** which result in a uniform rediscovery and fair and equitable revaluation of all real property in the locality. This mass appraisal process utilizes a six-step approach, consisting of:

- Definition of the Problem
- Preliminary Survey and Analysis
- Data Collection and Analysis
- Highest and Best Use
- Application of the Approaches to Value (Cost, Sales Comparison, Income)
- Correlation/Reconciliation of Indicated Values to Determine Fair Market Value

**Budget Summary**

Assessor	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$14,417.00	\$14,417.00
Operations	\$1,364.00	\$0.00	\$112,500.00	\$112,500.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$1,364.00</b>	<b>\$0.00</b>	<b>\$126,917.00</b>	<b>\$126,917.00</b>

**Budget Comments**

In accordance with VA Code 58.1-3252, Essex County has performed a general reassessment of real estate at 100% fair market value, using a qualified contract appraisal firm, every five-to-six years since 1979 (1979, 1985, 1991, 1997, 2003, 2008, 2013). The county plans to conduct its next rediscovery and revaluation effort over the next 18-20 months, with a general reassessment effective date of January 1, 2017.

The proposed budget comprise:

Salaries and Wages- GIS Data Entry at 24 hours per week for approximately 31 weeks to accomplish integration

Professional Services 7,500 parcels assessed by contracted appraisal firm (represents approximately 75% of total parcels); remaining 2,500 parcels would be assessed in FY17

## Treasurer

### Description of Services

The Treasurer is an elected Constitutional Officer who is responsible for maintaining all bank accounts for the County, the collection of all licenses, fees, and taxes rendered by the County and all State Fiduciary Income and State Estimated Taxes. The Commonwealth of Virginia and Essex County share in the cost of the operation for the Treasurer's office, with the Commonwealth sharing only in the salaries of the Treasurer and one Deputy.

### Budget Summary

Treasurer	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$184,070.00	\$189,900.00	\$188,172.00	-\$1,728.00
Operations	\$51,365.00	\$52,700.00	\$57,775.00	\$5,075.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$235,435.00</b>	<b>\$242,600.00</b>	<b>\$245,947.00</b>	<b>\$3,347.00</b>
Full Time	3.00	3.00	3.00	0.00
Part Time FTE	0.00	0.00	0.00	0.00

### Budget Comments

The total increase of \$3,347.00 in my budget is a result of an increase in postage and printing due to an additional personal property mailing that is set to begin in June 2016 and an increase in merchant statement fees. These fees have increased due to more usage of credit and debit cards by taxpayers.

## Electoral Board and Officials

### Description of Services

The Electoral Board appoints the Essex General Registrar, conducts elections and ascertains election results according to the Code of Virginia, section 24.2-109.

### Budget Summary

Electoral Board and Officials	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$11,082.00	\$14,487.00	\$15,127.00	\$0.00
Operations	\$8,302.00	\$11,600.00	\$28,610.00	\$17,010.00
Capital Investment	\$1,800.00	\$1,800.00	\$91,800.00	\$90,000.00
<b>TOTAL</b>	<b>\$21,184.00</b>	<b>\$27,887.00</b>	<b>\$135,537.00</b>	<b>\$107,010.00</b>

### Budget Comments

Budget request increases are to purchase and support new voting equipment. Governor McAuliffe's \$28 million voting equipment funding proposal and a DRE voting equipment "kill date" of July 1, 2015 were defeated in the 2015 General Assembly.

What this means for Essex County:

No funding will be coming from the State to purchase new voting equipment.

DRE voting equipment must be replaced according to Code of Virginia §24.2-626

Electoral Board Recommendation:

Requests the County purchase new voting equipment in the 2015/2016 budget cycle.

Why Purchase in 2015/2016?

- Proactively fulfills Code mandates.
- Allows for implementation in 3-4 elections *prior* to the 2016 Presidential Election.
- Retains local choice for equipment best suited for Essex.
- Places Essex in line for State reimbursement should funding be approved in subsequent sessions of the General Assembly. (This section of the Governor's original proposal receives more favorable reviews than state purchasing through a sole vendor)

## Registrar

### Description of Services

The General Registrar maintains the voter registration office, ensures public trust by providing efficient equal opportunity and full access participation in the democratic process through voter registration and education; absentee voting; maintenance of all official voting records and equipment; correspondence with registrars in Virginia and other states to verify accuracy in voting records; review of petitions for candidates for election; and preserving order at polling locations as mandated under the Code of Virginia, section 24.2-114.

### Budget Summary

Registrar	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$88,621.00	\$78,434.00	\$86,887.00	\$8,453.00
Operations	\$6,758.00	\$6,320.00	\$5,370.00	-\$950.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$95,379.00</b>	<b>\$84,754.00</b>	<b>\$92,257.00</b>	<b>\$7,503.00</b>
Full Time	1.00	1.00	1.00	0.00
Part Time FTE		0.48	0.78	0.30

### Budget Comments

The Budget request for FY 2016 is to increase Part-Time Salary/Wages & corresponding FICA line items.

13020-1003 Part Time Salaries & Wages: In order to fulfill Code of Virginia (§24.2-411) & (§24.2-112)

Additional Hours for Deputy Registrar: The level of responsibility given to the Deputy Registrar requires more regularly scheduled hours for on the job training and retention of information. Ideally, this position will work towards full time status.

Additional funding for Part-Time Salary/Wages: to staff the Office of the General Registrar during absentee voting, Public Training and Educational Outreach events, mandatory training, meetings, illness, and vacation.

## Regional Circuit Court

### Description of Services

This budget provides for local contributions to the Circuit Court. All State or regional activities are largely supported with State and Federal financial assistance.

### Budget Summary

Regional Circuit Court	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$12,753.00	\$13,063.00	\$11,653.00	-\$1,410.00
Operations	\$606.00	\$1,650.00	\$1,175.00	-\$475.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$13,359.00</b>	<b>\$14,713.00</b>	<b>\$12,828.00</b>	<b>-\$1,885.00</b>

### Budget Comments

Represents one fifth of Circuit Court Judge's expenses

## District Courts

### Description of Services

The District Court provides clerical assistance to the general public, law enforcement agencies, and court affiliated agencies. Personnel report to the District Courts Judges.

### Budget Summary

District Courts	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$5,009.00	\$5,958.00	\$1,879.00	-\$4,079.00
Capital Investment	\$0.00	\$4,000.00	\$0.00	-\$4,000.00
<b>TOTAL</b>	<b>\$5,009.00</b>	<b>\$9,958.00</b>	<b>\$1,879.00</b>	<b>-\$8,079.00</b>

### Budget Comments

Staff is funded through the Supreme Court of Virginia.

## Juvenile & Domestic Relations

### Description of Services

The General & Juvenile District Court provides clerical assistance to the general public, law enforcement agencies, and Court affiliated agencies. Probation and Juvenile services activities are also included.

### Budget Summary

Juvenile & Domestic Relations	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$17,810.00	\$48,940.00	\$32,340.00	-\$16,600.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$17,810.00</b>	<b>\$48,940.00</b>	<b>\$32,340.00</b>	<b>-\$16,600.00</b>

### Budget Comments

Costs of housing juveniles at Merrimac Juvenile Detention Facility are based on use.

## Clerk of Circuit Court

### Description of Services

The Clerk of Circuit Court is an elected position and is responsible for maintaining all legal records for Essex County and assists the Judge of the Circuit Court in carrying out Court related duties.

### Budget Summary

Clerk of the Circuit Court	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$238,432.00	\$246,955.00	\$245,412.00	-\$1,543.00
Operations	\$37,544.00	\$36,680.00	\$33,380.00	-\$3,300.00
Capital Investment	\$380.00	\$1,500.00	\$1,500.00	\$0.00
<b>TOTAL</b>	<b>\$276,356.00</b>	<b>\$285,135.00</b>	<b>\$280,292.00</b>	<b>-\$4,843.00</b>
Full Time	3.00	3.00	3.00	0.00
Part Time FTE	0.05	0.14	0.14	0.00

### Budget Comments

The following budget requests are amounts I have no control over.

Jury Commissioners- \$180.00

Multi-jurisdictional GJ, regular GJ and jury trials- \$8,000.00

Professional Services. (Audit payment & Supreme Court maintenance fee on our Computers) - \$6,000.00 (Majority of the maintenance fee for computers is reimbursed by the Comp. Board by fees we have taken in.

\*\*\*\*\*

Maintenance Service Contracts - \$6,000.00 (leasing on my copy machines). This money is reimbursed by the copy fees I take in each month. A check is sent to Penny Davis each month.

Office Supplies- \$5,000.00 – General office needs including copy paper (which we use plenty). The paper costs are reimbursed each month by my copy fees. Included in the check I send Penny Davis each month.

Telecommunications - \$3,500.00 – Ran out of money this year by February.

Part-Time Salaries- Badly needed when full time people take a vacation or out sick. I only have 2 full time positions and if one is sick or on vacation and I am in court it is hard to properly run the office with one person.



## Sheriff (Court Security)

### Description of Services

The Sheriff is an elected Constitutional Officer who is charged with responsibilities for Courtroom security and the safety of the citizens of Essex County. The Sheriff is responsible for civil processing services, transportation of criminals to and from Court, Courtroom security, and the safety of the citizens of Essex County. The State Compensation Board reimburses salaries and a portion of fringe benefits.

### Budget Summary

Sheriff - Court Security	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$47,178.00	\$55,857.00	\$56,064.00	\$207.00
Operations	\$86.00	\$1,670.00	\$1,670.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$47,264.00</b>	<b>\$57,527.00</b>	<b>\$57,734.00</b>	<b>\$207.00</b>
Full Time	0.00	0.00	0.00	0.00
Part Time FTE	1.75	2.07	2.07	0.00

### Budget Comments

Note: Personnel for the Sheriff's office are split between Sheriff (Court Security), Sheriff (Lockup and Dispatch), and Sheriff (Law Enforcement) budgets.

The Juvenile and Domestic Relations Court Judge has recently added an additional Court date per month for civil cases; we now have to do more transports and extraditions as the Regional Jail no longer assists us with this.

**Northern Neck-Essex County Group Homes**

**Description of Services**

Regional care of juveniles

**Budget Summary**

Northern Neck-Essex Group Home	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$5,940.00	\$4,885.00	\$4,885.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$5,940.00</b>	<b>\$4,885.00</b>	<b>\$4,885.00</b>	<b>\$0.00</b>

**Budget Comments**

Essex County’s share of maintaining the vacant juvenile youth service center, formerly known as Bridge House.

## Commonwealth's Attorney

### Description of Services

The Commonwealth's Attorney is an elected Constitutional Officer who is responsible for the prosecution of all violations of State Law in Essex County.

### Budget Summary

Commonwealth's Attorney	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$251,187.00	\$256,185.00	\$259,346.00	\$3,161.00
Operations	\$5,705.00	\$5,750.00	\$3,950.00	-\$1,800.00
Capital Investment	\$0.00	\$400.00	\$400.00	\$0.00
<b>TOTAL</b>	<b>\$256,892.00</b>	<b>\$262,335.00</b>	<b>\$263,696.00</b>	<b>\$1,361.00</b>
Full Time	2.00	2.00	2.00	0.00
Part Time FTE	0.00	0.48	0.48	0.00

### Budget Comments

The part time employee is fully Grant funded.

## Sheriff (Law Enforcement)

### Description of Services

The Sheriff is an elected Constitutional Officer who is charged with responsibilities for civil processing services, transportation of criminals to and from Court, Courtroom security, and enforcing laws that ensure the safety of the citizens of Essex County. The State Compensation Board reimburses salaries of most of the positions and a portion of fringe benefits. The County fully funds two School Security Officers.

### Budget Summary

Sheriff - Law Enforcement	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$836,174.00	\$860,764.00	\$904,110.00	\$43,346.00
Operations	\$137,967.00	\$133,345.00	\$121,345.00	-\$12,000.00
Capital Investment	\$117,938.00	\$434,611.53	\$117,610.00	-\$317,001.53
<b>TOTAL</b>	<b>\$1,092,079.00</b>	<b>\$1,428,720.53</b>	<b>\$1,143,065.00</b>	<b>-\$285,655.53</b>
Full Time	14.00	14.00	14.00	0.00
Part Time FTE	0.67	1.19	1.19	0.00

### Budget Comments

**Note:** Personnel for the Sheriff's office are split between Sheriff (Court Security), Sheriff (Lockup and Dispatch), and Sheriff (Law Enforcement) budgets. One time funding to purchase an armored vehicle for a 10 county region.

## Volunteer Fire Department

### Description of Services

Provides volunteer response to fires and other things.

### Budget Summary

Volunteer Fire Department	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$63,325.00	\$63,325.00	\$126,000.00	\$62,675.00
Capital Investment	\$101,220.00	\$77,460.00	\$80,357.00	\$2,897.00
<b>TOTAL</b>	<b>\$164,545.00</b>	<b>\$140,785.00</b>	<b>\$206,357.00</b>	<b>\$65,572.00</b>

### Budget Comments

Following a two year review of income and expenses, TEVFD is presenting a needs based budget. Over the past several years, the department has been using money designated for Capital Improvements to meet the needs of the Operating Budget. TEVFD is funded by both the county and town, and we are requesting increases from both jurisdictions. Please see "Budget Notes for 2016" for a more detailed explanation.

## Ambulance and Rescue Services

### Description of Services

Essex Emergency Medical Services provides 24/7 advanced life support and basic life support services to the citizens in Essex County and Town of Tappahannock. This professional EMS service is being provided by career and volunteer EMS providers working together to protect and serve our citizens.

### Budget Summary

Ambulance & Rescue Services	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$776,109.00	\$805,203.00	\$811,301.00	\$6,098.00
Operations	\$106,535.00	\$114,600.00	\$124,009.00	\$9,409.00
Capital Investment	\$72,692.00	\$113,620.00	\$113,608.00	-\$12.00
<b>TOTAL</b>	<b>\$955,336.00</b>	<b>\$1,033,423.00</b>	<b>\$1,048,918.00</b>	<b>\$15,495.00</b>
Full Time	8.00	10.00	11.00	0.00
Part Time FTE	8.60	8.13	8.13	0.00

### Budget Comments

Essex County EMS has now entered our fourth year of providing a career and volunteer EMS service to the citizens of Essex County and the town of Tappahannock. In doing so Tappahannock Rescue Squad Inc. has merged with Essex County EMS to better serve our citizens and continue to build a strong EMS system.

Currently we are at a staffing level of eight fulltime ALS providers, two full time BLS providers, and a roster of thirty three part-time EMS providers, and five volunteers. Our goal for the upcoming year is to increase the number of certified/qualified volunteer EMS providers and continue to provide an EMS service level our citizens deserve.

## Forestry

### Description of Services

Forestry Services assistance in preventing fires.

### Budget Summary

Forestry Service	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$7,829.00	\$7,829.00	\$7,829.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$7,829.00</b>	<b>\$7,829.00</b>	<b>\$7,829.00</b>	<b>\$0.00</b>

### Budget Comments

Annual cost share Proposed from the Commonwealth of Virginia.

**Sheriff (Lockup & Dispatch)**

**Description of Services**

Provides for dispatch 24 hours per day and lock-up, when need.

**Budget Summary**

Sheriff - Lockup and Dispatch	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$320,351.00	\$345,821.00	\$419,501.00	\$73,680.00
Operations	\$915,584.00	\$902,697.00	\$812,288.00	-\$90,409.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$1,235,935.00</b>	<b>\$1,248,518.00</b>	<b>\$1,231,789.00</b>	<b>-\$16,729.00</b>
Full Time	6.00	6.00	7.00	1.00
Part Time FTE	0.00	1.19	1.19	0.00

**Budget Comments**

**Note:** Personnel for the Sheriff’s office are split between Sheriff (Court Security), Sheriff (Lockup and Dispatch), and Sheriff (Law Enforcement) budgets.

Included in this budget \$803,263.00 for the Regional Jail and \$6,600 for the Middle Peninsula Probation and Pre Trail.



## Building & Zoning

### Description of Services

The Building and Zoning Office is responsible for administering State and local Building, Zoning, Subdivision, and Environmental Codes and Ordinances.

### Budget Summary

Building and Zoning	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$213,914.00	\$220,611.00	\$218,812.00	-\$1,799.00
Operations	\$42,741.00	\$17,275.00	\$14,845.00	-\$2,430.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$256,655.00</b>	<b>\$237,886.00</b>	<b>\$233,657.00</b>	<b>-\$4,229.00</b>
Full Time	3.00	3.00	3.00	0.00
Part Time FTE	0.01	0.00	0.00	0.00

### Budget Comments

Decrease in Telecommunications due to being absorbed by Facilities Management \$1,700

Decrease in 2% Surcharge Levy due to decrease in permit activity \$1,000

Decrease in Travel (Convention and Registration) \$957

Health Insurance lower by one sibling being dropped \$572

Building fees are up by 8% and expected to stay this way for the next fiscal year.

Zoning fees are up due to more Variance requests

## Animal Control

### Description of Services

Responsibilities involve maintaining the shelter in accordance with State Statutes and local Ordinances to ensure public safety and welfare, while providing safe housing for domestic animals until they are adopted, transferred or euthanized.

### Budget Summary

Animal Control	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$136,900.00	\$148,691.00	\$145,032.00	-\$3,659.00
Operations	\$19,890.00	\$28,746.00	\$25,646.00	-\$3,100.00
Capital Investment	\$1,730.00	\$1,000.00	\$1,000.00	\$0.00
<b>TOTAL</b>	<b>\$158,520.00</b>	<b>\$178,437.00</b>	<b>\$171,678.00</b>	<b>-\$6,759.00</b>
Full Time	2.00	3.00	3.00	0.00
Part Time FTE	0.00	0.30	0.30	0.00

### Budget Comments

Responsibilities involve maintaining the shelter in accordance with state statutes and local ordinances to ensure public safety and welfare, while providing safe housing for domestic animals until they are adopted, rescued (transferred) or euthanized.

The staff will be working in ways to increase donations from the public and educate the public about the importance of spay and neutering their pets. The Animal Protection Budget costs are raised and/or lowered by the numbers of animals placed in our care. We will be working to increase our volunteer base and hope to reduce the numbers needing our service.

**Medical Examiner**

**Description of Services**

Cost of Medical Examiner pronouncing a person dead.

**Budget Summary**

Medical Examiner	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$0.00	\$250.00	\$250.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$250.00</b>	<b>\$250.00</b>	<b>\$0.00</b>

**Budget Comments**

Service required when Medical Examiner is called; Commonwealth of Virginia shares in this cost.

## Emergency Services (Civil Defense)

### Description of Services

Essex Emergency Services and Emergency Management Coordinator coordinates the County's emergency preparedness, response, and recovery responsibilities; Reviews and updates County's Emergency Operation Plans as required by the Commonwealth; assists in updating regional plans such as the Middle Peninsula Hazardous Materials Plan and Hazard Mitigation plan; Educates citizens about hazards and ways to prepare for and recover from emergencies; Maintains all Emergency Operations equipment to ensure response capabilities; Conducts and participates in local, regional, State, and Federal emergency training and exercises; Educates citizens about safety, being prepared for all types of emergencies and disasters, manmade or natural, through programs and materials targeted at students, adults, persons with disabilities, and seniors; Uses all alert means: E-mail---Face book---telephone---radio/TV---in notifying and updating citizens throughout an Emergency.

### Budget Summary

Emergency Services (Civil Defense)	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$45,368.00	\$64,506.00	\$0.00	-\$64,506.00
Operations	\$22,102.00	\$13,350.00	\$0.00	-\$13,350.00
Capital Investment	\$318.00	\$500.00	\$0.00	-\$500.00
<b>TOTAL</b>	<b>\$67,788.00</b>	<b>\$78,356.00</b>	<b>\$0.00</b>	<b>-\$78,356.00</b>
Full Time	1.00	1.00	0.00	-1.00
Part Time FTE	0.00	0.00	0.00	0.00

### Budget Comments

Essex Emergency Management functions have been absorbed by Emergency Medical Services personnel.

**Refuse Collection**

**Description of Services**

Convenience sites at Brays Fork, Center Cross, and Champlain managed by VPPSA.

**Budget Summary**

Refuse Collection	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$0.00	\$0.00	\$0.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Budget Comments**

All solid waste cost were combined in budget code 42040 – Refuse Disposal.

## Refuse Disposal

### Description of Services

Refuse disposal and recycling managed by VPPSA.

### Budget Summary

Refuse Disposal	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$704,516.00	\$852,806.00	\$749,950.00	-\$102,856.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$704,516.00</b>	<b>\$852,806.00</b>	<b>\$749,950.00</b>	<b>-\$102,856.00</b>

### Budget Comments

Decrease is attributed to lower waste volume.

## General Properties

### Description of Services

Provides services to the citizens and staff of Essex County. General Properties is responsible for the facilities and grounds maintenance, fleet and equipment management, and utilities.

### Budget Summary

General Properties	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$193,481.00	\$243,148.00	\$236,012.00	-\$7,136.00
Operations	\$436,078.00	\$406,905.00	\$436,985.00	\$25,080.00
Capital Investment	\$87,324.00	\$11,390.00	\$0.00	-\$11,390.00
<b>TOTAL</b>	<b>\$716,883.00</b>	<b>\$661,443.00</b>	<b>\$672,997.00</b>	<b>\$6,554.00</b>
Full Time	3.00	4.00	4.00	0.00
Part Time FTE	0.48	0.10	0.10	0.00

### Budget Comments

The Increase is due to amounts transferred from other budgets for heating services and electrical services. Facilities Management will manage those costs. The remaining Budget is level funded.

**Communications**

**Description of Services**

Repair and maintenance of the County’s Communication Systems.

**Budget Summary**

Communications	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$23,322.00	\$46,500.00	\$46,500.00	\$0.00
Capital Investment	\$38,806.00	\$27,000.00	\$20,000.00	-\$7,000.00
<b>TOTAL</b>	<b>\$62,128.00</b>	<b>\$73,500.00</b>	<b>\$66,500.00</b>	<b>-\$7,000.00</b>

**Budget Comments**

The total proposed budget reflects the restricting of maintenance contracts and cost savings.



## Information Technology

### Description of Services

The Department of Information Technology contributes to the overall efficiency and productivity of County government by implementing cost effective technologies that will enhance the services provided to County residents.

### Budget Summary

Technology	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$72,579.00	\$87,528.00	\$130,803.00	\$43,275.00
Operations	\$0.00	\$61,000.00	\$60,000.00	-\$1,000.00
Capital Investment	\$139,494.00	\$9,000.00	\$22,000.00	\$13,000.00
<b>TOTAL</b>	<b>\$212,073.00</b>	<b>\$157,528.00</b>	<b>\$212,803.00</b>	<b>\$55,275.00</b>
Full Time	0.00	1.00	2.00	1.00
Part Time FTE	0.00	0.00	0.00	0.00

### Budget Comments

The proposed IT budget includes funding to add a GIS/E911 technician, replace the aging web server, and continue the replacement cycle for end user computers that we began last year. The budget also includes funding to maintain the data and voice systems installed last year.

## Local Health Department

### Description of Services

Essex County Health Office provides health services, i.e., WIC, Family Planning, STD, Nurse Clinic, Immunizations, Nursing Home Screening, Septic and Wells, Animal Bites, Rabies, Restaurant Inspection, Death Certificates

### Budget Summary

Local Health Department	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$109,744.00	\$109,744.00	\$127,020.00	\$17,276.00
Operations	\$0.00	\$0.00	\$0.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$109,744.00</b>	<b>\$109,744.00</b>	<b>\$127,020.00</b>	<b>\$17,276.00</b>

### Budget Comments

Governed by Virginia Department of Health; shows Essex County's cost share of services.

## Mental Health-Mental Retardation

### Description of Services

With over 39 years of services to promote the wellbeing of individuals, families, and communities, the Community Services Board offers education on prevention, education, training, and consulting for family and youth; early intervention to help young children with developmental delays and those at risk, counseling to help those with mental health, intellectual disabilities, and substance abuse; case management links individuals with needed resources and services; residential support for those with mental illness and intellectual disabilities; vocational and day support services to those with emotional and intellectual disabilities; and, emergency support to help those in times of emotional crisis with a COPE 24 hour telephone service.

### Budget Summary

Mental Health and Mental Retardation	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$32,553.00	\$33,530.00	\$33,530.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$32,553.00</b>	<b>\$33,530.00</b>	<b>\$33,530.00</b>	<b>\$0.00</b>

### Budget Comments

Regional group providing services to nine other counties; this reflects Essex County’s share of the costs.

## Bay Aging

### Description of Services

Bay Aging champions seniors and citizens with disabilities by delivering services needed for citizens to live healthier lives – one person at a time. Services include Meals on Wheels, home care, transportation through Bay Transit, adult day care, care transitions intervention, insurance counseling, senior apartment communities, veterans directed home and community based services, mobility management for seniors and citizens with disabilities, indoor plumbing rehabilitation, weatherization, emergency home repair, and housing choice voucher program.

### Budget Summary

Bay Aging	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$100,608.00	\$100,608.00	\$100,608.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$100,608.00</b>	<b>\$100,608.00</b>	<b>\$100,608.00</b>	<b>\$0.00</b>

### Budget Comments

**Community College**

**Description of Services**

Rappahannock Community College

**Budget Summary**

Community College	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$6,436.00	\$7,224.00	\$7,224.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$8,176.00	\$8,176.00
<b>TOTAL</b>	<b>\$6,436.00</b>	<b>\$7,224.00</b>	<b>\$15,400.00</b>	<b>\$8,176.00</b>

**Budget Comments**

RCC has proposed an additional \$8,176 for capital improvements.

## Parks and Recreation

### Description of Services

The Recreation Department strives to provide a wholesome atmosphere where people of all ages can meet and enjoy the benefits of physical fitness, leisure time activities, group activities, and special events and programs for all age groups. Youth programs currently being offered include, outdoor soccer, volleyball, basketball, indoor soccer, and karate and flag football. Adult activities currently being offered include soccer, basketball, volleyball, flag football, yoga, and coed softball. The Department employs seasonal referees for programs. The Department employs Program Leaders and Program Assistants who are certified in First Aid and CPR for all programs. All programs and activities can be registered for and paid for on line at the Parks and Rec web site.

### Budget Summary

Parks - Recreation (Summer Program)	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$97,056.00	\$176,099.00	\$183,540.00	\$7,441.00
Operations	\$40,936.00	\$29,625.00	\$28,525.00	-\$1,100.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$137,992.00</b>	<b>\$205,724.00</b>	<b>\$212,065.00</b>	<b>\$6,341.00</b>
Full Time	2.00	2.00	2.00	0.00
Part Time FTE	1.02	2.19	2.33	0.14

### Budget Comments

This Budget proposed is for the continuation and added services provided by the Essex County Recreation Department.

Part Time 18 Seasonal Temporary Employees

Seasonal Employees are officials used as Program Leaders, Program Assistants, and Special Event Employees for different times and seasons.

Summer Program added to Recreation Department.

Summer Program expanded from 5 to 11 weeks.

After School Enrichment added to Recreation Department

10 new programs added to Recreation Department.

**Parks and Recreation Community Programs**

**Description of Services**

Provides funding for Essex County Little League, Essex Youth Football Association, River Fitness/Solid Ground, and 4<sup>th</sup> of July Essex County Little League.

**Budget Summary**

Parks - Recreation (Community Programs)	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$0.00	\$20,920.00	\$22,007.00	\$1,087.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$20,920.00</b>	<b>\$22,007.00</b>	<b>\$1,087.00</b>

**Budget Comments**

## Swimming Pool, & Park, and Summer Program

### Description of Services

The Marsh Street Pool is a seasonal swimming facility that operates during the summer. It is open Tuesday through Sunday from 12:00 pm to 8:00pm. It is open to the public for both fitness and recreation swimming. The Marsh Street pool is supervised by two part time pool managers who are cross trained as lifeguards. The pool part time pool managers supervise all lifeguards. Pool managers, lifeguards and pool attendants are all certified in First Aid and CPR. We offer a variety of aquatic programs including swimming lessons and lifeguard training. The Marsh Street Park offers basketball, volleyball, corn hole, and leisure time at the park. The Park Pavilion is available for rent during normal pool hours to accommodate all types of activities and events. A grill and covered picnic shelter are provided. The pavilion rental can be reserved and paid for on line on the Parks and Recreation web site. The park adjacent to the pool is a great place for families and individuals to enjoy the outside.

### Budget Summary

Swimming Pool & Park	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$42,447.00	\$54,548.00	\$54,660.00	\$112.00
Operations	\$24,299.00	\$18,800.00	\$18,800.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$66,746.00</b>	<b>\$73,348.00</b>	<b>\$73,460.00</b>	<b>\$112.00</b>
Full Time		0.43	0.00	-0.43
Part Time FTE	1.57	1.59	0.12	-1.47

### Budget Comments

This budget proposed is for the continuation and added services provided by the Marsh Street Pool and Park.

Part Time 16 Seasonal Temporary Employees

Seasonal Employees are officially Pool Managers, Lifeguards, and Pool Attendants.



## History Book

### Description of Service

### Budget Summary

History Book	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$0.00	\$0.00	\$0.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

### Budget Comments

The county's remaining inventory of history books were donated to the Essex County Museum in FY 2014.

## Library

### Description of Services

The Essex County Public Library provides materials and services to help citizens meet informational, educational and recreational needs, with a special emphasis on providing community information, promoting education of our youth, supporting informational needs of people in transition and providing a variety of high interest, high demand materials to our rural population.

### Budget Summary

Library	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$153,876.00	\$160,190.00	\$159,224.00	-\$966.00
Operations	\$30,529.00	\$27,712.00	\$13,082.00	-\$14,630.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$184,405.00</b>	<b>\$187,902.00</b>	<b>\$172,306.00</b>	<b>-\$15,596.00</b>
Full Time	2.00	2.00	2.00	0.00
Part Time FTE	0.00	1.97	1.97	0.00

### Budget Comments

The library has made every effort to create a level funding budget for FY16. As a department we are not asking for any changes in personnel other than what county administration requests. We have asked for two very small increases that total only \$246.00. The cost for borrowing books from other libraries (Inter-library Loan Fees) has risen \$2.00 per month and the cost of auditing the library’s state aid budget has gone up \$200.00. We use Robinson, Farmer and Cox as our auditors as they are familiar with Essex County and do the audits for nearly all the libraries in Virginia. This audit is required by the Library of Virginia in order for us to receive state aid.

The following items have been moved from the library’s budget to Building & Maintenance in an effort to create a more efficient payment flow:

- 73010 3004 Repair and Maintenance
- 73010 5101 Electrical Services
- 73010 5103 Water and Sewer Services
- 73010 5203 Telecommunications

## Essex County Museum, Inc.

### Description of Services

The mission of ECMHS is to preserve and protect the rich history of the county and by doing so, educate and inform both Essex citizens and visitors through exhibitions, displays, programs, publications, and media, and to research, collect, and care for historic memorabilia from Essex County.

### Budget Summary

Essex County Museum, Inc.	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$17,500.00	\$17,500.00	\$17,500.00	\$0.00
Capital Investment	\$2,500.00	\$2,500.00	\$4,500.00	\$2,000.00
<b>TOTAL</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$22,000.00</b>	<b>\$2,000.00</b>

### Budget Comments

“Essex County Museum and Historical Society’s mission is to preserve and present local history and artifacts and to provide education to the local community. By doing so, it attracts visitors to its Tappahannock’s Historic District from all over the world. ECMHS depends on local citizens, businesses, and Town and County government for 100% of its funding.”

## Middle Peninsula Planning District Commission

### Description of Services

The purpose of the Commission is to promote the orderly and efficient development of the physical, social, and economic elements of the Planning District by planning and encouraging and assisting governmental subdivisions to plan for the future.

### Budget Summary

Middle Peninsula Planning District	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$16,300.00	\$16,300.00	\$16,300.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$16,300.00</b>	<b>\$16,300.00</b>	<b>\$16,300.00</b>	<b>\$0.00</b>

### Budget Comments

The Middle Peninsula Planning Commission serves the six Counties and three Towns of the Middle Peninsula; offers septic loans and grants; business loans; energy efficiency loans and grants.

## Three Rivers SWCD

### Description of Services

Soil and Water Conservation District (SWCD) has the primary responsibility of providing incentives for the voluntary implementation of conservation practices which address the improvement of soil and water resources. We provide support to local governments in the form of assistance in the administration of each locality's Chesapeake Bay Preservation Act Ordinance. While District staff support local and state regulations, the District is not a regulatory agency.

### Budget Summary

Three Rivers Soil and Water Conservation District	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$11,025.00	\$11,025.00	\$11,025.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$11,025.00</b>	<b>\$11,025.00</b>	<b>\$11,025.00</b>	<b>\$0.00</b>

### Budget Comments

## Miscellaneous Programs

### Description of Services

The Haven in Richmond County, Essex-Tappahannock Youth Association, Rappahannock River Basin Commission, The Arc of the Peninsula, Rappahannock Legal Services, Children’s Hospital and the Litter Program. These programs provide assistance for battered and abused families, the after prom event for Essex High School seniors, protection of the Rappahannock River Basin, youth programs for handicapped and distressed kids, legal services for the indigent, and trash bags with other litter related services.

### Budget Summary

Miscellaneous Programs	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$93,330.00	\$117,210.00	\$69,286.00	-\$47,924.00
Capital Investment				
<b>TOTAL</b>	<b>\$93,330.00</b>	<b>\$117,210.00</b>	<b>\$69,286.00</b>	<b>-\$47,924.00</b>

### Budget Comments

## Cooperative Extension

### Description of Services

The Essex office of Virginia Cooperative Extension is your local connection to Virginia's land-grant universities, Virginia Tech and Virginia State University. Through educational programs based on research and developed with input from local stakeholders, we help the people of Essex County improve their lives. We provide education through programs in Agriculture and Natural Resources, Family and Consumer Science, and 4-H Youth Development. Annual agriculture and natural resources educational programs include a crops conference, an area field day, one-on-one assistance to farmers, landowners, and other residents via e-mail, in office visits, farm visits, and telephone. We offer services in soil testing, insect, disease, and weed identification. Our educational programs include information in crop production, budgeting and marketing, pest management, and soil and water conservation. Information is delivered through local extension agents and extension specialists. Programs offered through the 4-H Youth program include a week-long summer 4-H Camp at Jamestown 4-H Educational Center and community and special interest 4-H clubs in sewing and 4-H livestock projects. We also hold an annual Reality Store Financial Literacy Program each year in cooperation with Essex Intermediate School. Family and Consumer Science programs include workshops and/or one-on-one programs in Credit and Debt Management, Identity Theft, Budgeting and Personal Finance, Financial Counseling, Cooking for Crowds, Reading the Nutrition Facts Label, Couponing 101 and Saving Money on Food, Small Steps to Health and Wealth, Money Talk: A Financial Guide for Women, Right on the Money, Walk-a-Weigh, and Resume Writing and Interview Techniques.

### Budget Summary

VPI Cooperative Extension Program	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$37,049.00	\$39,690.00	\$40,263.00	\$573.00
Operations	\$6,366.00	\$6,500.00	\$6,500.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$43,415.00</b>	<b>\$46,190.00</b>	<b>\$46,763.00</b>	<b>\$573.00</b>
Full Time	0.00	0.00	0.00	0.00
Part Time FTE	0.57	0.62	0.71	0.09

### Budget Comments

Programs are conducted by local staff with the assistance of volunteers. Funded by local, state, and federal governments. Grants, donations from industry, and in-kind donations from industry also support programming.

## Sales Tax Reimbursement

### Description of Services

Represents Town's share of Sales Tax received from Commonwealth of Virginia.

### Budget Summary

Sales Tax Reimbursement	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$199,603.00	\$0.00	\$0.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$199,603.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

### Budget Comments

Taken out of budget per Auditor's recommendation. Town's share of sales taxes will no longer be reflected in county revenues or expenses.



**Local Aid (Non-Departmental)****Description of Services****Budget Summary**

Local Aid (Non-Departmental)	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$0.00	\$20,913.00	\$0.00	-\$20,913.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$20,913.00</b>	<b>\$0.00</b>	<b>-\$20,913.00</b>

**Budget Comments**

## Transfers Out

### Description of Services

General fund transfers to other county funds.

### Budget Summary

Transfers Out	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$9,995,994.00	\$11,207,918.00	\$11,629,924.00	\$422,006.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$9,995,994.00</b>	<b>\$11,207,918.00</b>	<b>\$11,629,924.00</b>	<b>\$422,006.00</b>

### Budget Comments

**Debt Services****Description of Services****Budget Summary**

Debt Service	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$0.00	\$0.00	\$0.00	\$0.00
Capital Investment	\$12,275.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$12,275.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Budget Comments**

**Funds: 002,003,004,007,009,055,205,207&208**

**Description of Services**

Comprehensive Services Act (Fund 002), Virginia Public Assistance (Fund 003), Commonwealth Attorney’s Asset Forfeiture (Fund 004), Debt Service Fund (Fund 007), Sherriff’s Asset Forfeiture (Fund 009), Special Welfare (Fund 055), Education (Fund 205), School Food (Fund 207), and School Grants Fund (Fund 208).

**Budget Summary**

<b>FUND #002</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2016</b>
<b>Comprehensive Services</b>	<b>Actual</b>	<b>Adj. Budget</b>	<b>Proposed</b>	<b>Inc./Dec.</b>
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$485,637.00	\$666,000.00	\$564,000.00	-\$102,000.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$485,637.00</b>	<b>\$666,000.00</b>	<b>\$564,000.00</b>	<b>-\$102,000.00</b>

**Budget Comments**

Fund #002 CSA  
 Funding is \$300,000 local and \$264,000 State – Federal.  
 The Comprehensive Services Act (CSA)

The Comprehensive Services Act (CSA) is a State mandated program that insures services to at-risk youth and families. CSA provides a collaborative system of services and funding that is child-centered, family-focused, and community-based. The Comprehensive Services Act is implemented by law at a local level under the direction of a Community Policy and Management Team (CPMT). The Essex County CPMT, which is a multi-agency team within the County, must plan all services to children and funding for these services must be approved by the CPMT.

**Budget Summary**

<b>FUND #003 Virginia Public Assistance</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2016</b>
	<b>Actual</b>	<b>Adj. Budget</b>	<b>Proposed</b>	<b>Inc./Dec.</b>
Personal Services	\$1,000,946.00	\$1,084,132.00	\$1,029,571.00	-\$54,561.00
Operations	\$166,939.00	\$199,058.00	\$194,041.00	-\$5,017.00
Capital Investment	\$264,488.00	\$349,828.00	\$347,523.00	-\$2,305.00
<b>TOTAL</b>	<b>\$1,432,373.00</b>	<b>\$1,633,018.00</b>	<b>\$1,571,135.00</b>	<b>-\$61,883.00</b>
Full-Time		18.00	18.00	0.00
Part Time FTE		1.27	1.27	0.00

**Budget Comments**

Fund #003 Virginia Public Assistance  
Funding is \$525,000 local and \$1,046,135 State – Federal.

The Essex County Department of Social Services provides an array of services to children, families, and individuals who are in need of human-based services including financial assistance. The financial assistance and social services programs provided by the Department assists individuals and families in meeting their basic human needs; increases their capacity to function independently; and provides protection for the elderly, disabled, and abused or neglected children. Funding that support these efforts is provided by Federal, State, and County governments as well as through Community Partnerships.

**Budget Summary**

FUND #004 Comm. Attn. Asset Forfeiture	FY2014	FY2015	FY2016	FY2016
	Actual	Adj Budget	Proposed	Inc/Dec
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$0.00	\$1,041.00	\$0.00	-\$1,041.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$1,041.00</b>	<b>\$0.00</b>	<b>-\$1,041.00</b>

**Budget Comments**

**Budget Summary**

FUND #007 Debt Service	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$3,580,296.00	\$3,541,372.00	\$3,557,527.00	\$16,155.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$3,580,296.00</b>	<b>\$3,541,372.00</b>	<b>\$3,557,527.00</b>	<b>\$16,155.00</b>

**Budget Comments**

**Budget Summary**

FUND #009 Sheriff's Asset Forfeiture	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations		\$5,600.00	\$0.00	-\$5,600.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$5,600.00</b>	<b>\$0.00</b>	<b>-\$5,600.00</b>

**Budget Comments**

**Budget Summary**

FUND #055 Special Welfare	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>

**Budget Comments**

**Budget Summary**

FUND #205 Education	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$14,305,254.00	\$15,359,188.00	\$16,008,344.00	\$649,156.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$14,305,254.00</b>	<b>\$15,359,188.00</b>	<b>\$16,008,344.00</b>	<b>\$649,156.00</b>

**Budget Comments**

**Budget Summary**

FUND #207 School Food	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$0.00	\$777,541.00	\$871,411.00	\$93,870.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$777,541.00</b>	<b>\$871,411.00</b>	<b>\$93,870.00</b>

**Budget Comments**

**Budget Summary**

FUND #208 School Grant	FY2014	FY2015	FY2016	FY2016
	Actual	Adj. Budget	Proposed	Inc./Dec.
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$0.00	\$1,344,397.00	\$1,374,313.00	\$29,916.00
Capital Investment	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$1,344,397.00</b>	<b>\$1,374,313.00</b>	<b>\$29,916.00</b>

**Budget Comments**

## Balance Sheet

### Governmental Funds

June 30, 2014

	General	School Construction	Other Governmental Funds	Total
<b>ASSETS</b>	\$ 3,191,014.00	\$ -	\$ 725,541.00	\$ 3,916,555.00
Cash and cash equivalents				
Receivables (net allowance for uncollectables):				
Taxes receivable	\$ 6,705,117.00	\$ -	\$ -	\$ 6,705,117.00
Accounts receivable	\$ 39,539.00	\$ -	\$ -	\$ 39,539.00
Due from the governmental units	\$ 641,973.00	\$ -	\$ -	\$ 641,973.00
Temporarily restricted:	\$ -	\$ -	\$ -	\$ -
Cash and cas equivalents	\$ -	\$ 1,203,549.00	\$ -	\$ 1,203,549.00
<b>Total assets</b>	<b>\$ 10,577,643.00</b>	<b>\$ 1,203,549.00</b>	<b>\$ 725,541.00</b>	<b>\$ 12,506,733.00</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 167,885.00	\$ 867,846.00	\$ -	\$ 1,035,731.00
Due to other governmental units	\$ 325,908.00	\$ -	\$ -	\$ 325,908.00
<b>Total liabilities</b>	<b>\$ 493,793.00</b>	<b>\$ 867,846.00</b>	<b>\$ -</b>	<b>\$ 1,361,639.00</b>
Deffered inflow of resources:				
Unavailable revenue-property taxes	\$ 6,566,074.00	\$ -	\$ -	\$ 6,566,074.00
<b>Total undeferred inflow of resources</b>	<b>\$ 6,566,074.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,566,074.00</b>
Fund balances:				
Restricted	\$ 71,647.00	\$ 335,703.00	\$ 89,919.00	\$ 497,269.00
Committed				
Debt service funds	\$ -	\$ -	\$ 640,064.00	\$ 640,064.00
Unassigned	\$ 3,441,687.00	\$ -	\$ -	\$ 3,441,687.00
<b>Total fund balances</b>	<b>\$ 3,513,334.00</b>	<b>\$ 335,703.00</b>	<b>\$ 729,983.00</b>	<b>\$ 4,579,020.00</b>
<b>Total liabilities, inflow of resources and fund balances</b>	<b>\$ 10,573,201.00</b>	<b>\$ 1,203,549.00</b>	<b>\$ 729,983.00</b>	<b>\$ 12,506,733.00</b>