

Essex County General Fund Proposed Budget for Fiscal Year 2016-2017



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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 \$.88 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>.

Fiscal Year 2017 Proposed Revenues

Revenue Estimates	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
FUND #100 General Funds		
General Property Tax	\$ 15,476,200	\$ 14,578,966
Other Local Taxes	\$ 2,350,000	\$ 2,250,000
Permits, Privilege, and Regulatory Fees	\$ 46,800	\$ 47,450
Fines and Forfeitures	\$ 30,000	\$ 40,000
Revenue from Use of Money and Property	\$ 37,994	\$ 44,994
Charges for Services	\$ 538,609	\$ 507,950
Miscellaneous Revenue	\$ 30,700	\$ 70,170
Non-Categorical Aid (State)	\$ 1,524,171	\$ 1,513,271
Shared Expenses (State)	\$ 1,230,641	\$ 1,230,641
Other Categorical Aid (State)	\$ 236,784	\$ 195,301
Revenue from Federal Government	\$ 398,075	\$ 398,075
Total General Funds	\$ 21,899,974	\$ 20,876,818
Other Funds		
Fund #102 Childrens Services Act (CSA)	\$ 474,000	\$ 250,000
Fund #105 Social Services	\$ 1,075,761	\$ 1,073,601
Fund #154 Glebe	\$ 3,400	\$ 14,000
Fund #205 Education	\$ 8,760,947	\$ 8,735,797
FUND #207 School Food	\$ 871,411	\$ 878,832
FUND #208 School Grant	\$ 1,374,313	\$ 1,395,281
Fund #310 Capital Maintenance Reserve	\$ 222,996	\$ 61,498
Total Other Funds	\$ 12,782,828	\$ 12,409,009
TOTAL REVENUE ESTIMATES	\$ 34,682,802	\$ 33,285,827

Fiscal Year 2017 Proposed Expenditures

EXPENDITURE ESTIMATES		
FUND #100 General Funds		
Legislative	\$ 280,143	\$ 392,028
General and Financial Administration	\$ 1,229,536	\$ 1,199,388
Electoral Board	\$ 139,059	\$ 43,884
Registrar	\$ 94,555	\$ 94,350
Courts	\$ 415,042	\$ 378,528
Office on Youth	\$ 4,885	\$ 4,885
Commonwealth's Attorney	\$ 322,317	\$ 321,846
Sheriff (Law Enforcement)	\$ 1,174,436	\$ 1,118,008
Fire and Rescue	\$ 210,439	\$ 210,439
Ambulance and Rescue Services	\$ 1,189,480	\$ 1,057,337
Forestry Service	\$ 7,829	\$ 7,829
Building and Zoning	\$ 230,243	\$ 228,670
Animal Control	\$ 171,749	\$ 170,553
Medical Examiner	\$ 250	\$ 250
Sheriff (Lockup and Dispatch)	\$ 1,254,575	\$ 1,305,057
Refuse Disposal	\$ 749,950	\$ 756,806
Emergency Services	\$ -	\$ -
General Properties	\$ 674,761	\$ 635,789
Communications	\$ 91,486	\$ 91,486
Technology	\$ 243,977	\$ 242,823
Local Health Department	\$ 127,020	\$ 127,020
Mental Health	\$ 33,530	\$ 33,530
Bay Aging	\$ 110,608	\$ 110,608
Community College	\$ 15,400	\$ 15,400
Parks and Recreation (Partners)	\$ 27,507	\$ 27,207
Swimming Pool	\$ 78,622	\$ 72,822
Parks, Recreation, Summer Programs	\$ 218,596	\$ 204,046
Library	\$ 191,529	\$ 190,006
Essex County Museum	\$ 22,000	\$ 22,000
Economic Development	\$ 112,946	\$ 112,552
Planning District Commission	\$ 16,300	\$ 16,300
Three Rivers Soil and Water	\$ 11,025	\$ 11,025
Miscellaneous Programs	\$ 74,786	\$ 72,936
VPI Cooperative Extension	\$ 47,418	\$ 44,219
Total Direct Expenditures	\$ 9,571,999	\$ 9,319,627

TRANSFERS		
CSA Fund	\$ 474,000	\$ 250,000
Virginia Public Assistance	\$ 542,478	\$ 542,478
Debt Service Fund	\$ 3,532,527	\$ 3,503,507
School Fund - Local	\$ 7,247,397	\$ 7,247,397
Debt Reserve Fund	\$ 760,000	\$ -
School - H.S. Construction	\$ 300,000	\$ -
Total Transfers	\$ 12,556,402	\$ 11,543,382
TOTAL REQUIREMENT - GENERAL FUND	\$ 22,128,401	\$ 20,863,009
FUND #102 Childrens Services Act (CSA)	\$ 948,000	\$ 500,000
FUND #105 Social Services	\$ 1,618,239	\$ 1,616,079
FUND #110 Debt Service	\$ 3,532,527	\$ 3,503,507
FUND #154 Glebe	\$ 105,073	\$ -
FUND #205 Education	\$ 16,008,344	\$ 15,983,194
FUND #207 School Food	\$ 871,411	\$ 878,832
FUND#208 School Grant	\$ 1,374,313	\$ 1,395,281
FUND #310 Capital Maintenance Reserve	\$ 152,980	\$ -
Total Other Funds	\$ 24,610,887	\$ 23,876,893
TOTAL COUNTY BUDGET GENERAL FUND REVENUES	\$ 34,682,802	\$ 33,285,827
TOTAL COUNTY BUDGET NET EXPENDITURES	\$ 34,182,886	\$ 33,196,520
Additions to Capital Maintenance Reserve	\$ 222,996	\$ 61,498
Additions to Glebe Fund Balance	\$ 3,400	\$ 14,000
<i>Beginning General Fund Unassigned Balance* - July 1, 2016</i>	\$ 4,579,163	
Increase (Decrease) in Unassigned Balance		\$ 13,809
<i>Ending General Fund Unassigned Balance - June 30, 2017</i>		\$ 4,592,972

Proposed Tax Rates for Calendar Year 2016

\$0.88 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

To: The Members of the Board of Supervisors

I am pleased to present to you the Fiscal Year 2017 budget and the FY17-21 General Fund Financial Plan. This budget was developed to address the operational needs of the county and to support Board initiatives identified in the County's 2015-2016 Strategic Plan. The total FY 17 budget for all funds is \$ 33.2 million and is accomplished with no real estate tax rate increase.

Current Economy

Essex County has yet to fully recover from the effects of the economic downturn. A combination of flat revenues and cost increases made the preparation of the FY 2017 budget very challenging. The traditional measures we use to gauge the state of our economy give us reason to feel optimistic about the future. Home values have stabilized and equity is returning to many of the homes in our community. Our residents are spending more as evidenced by the recent growth in our sales tax revenues. However our unemployment, while not at the recessionary level of over 9%, is still relatively high compared to the state and nation. As of December 2015, Essex County had an unemployment rate of 5.0% compared the Virginia average of 3.9%.

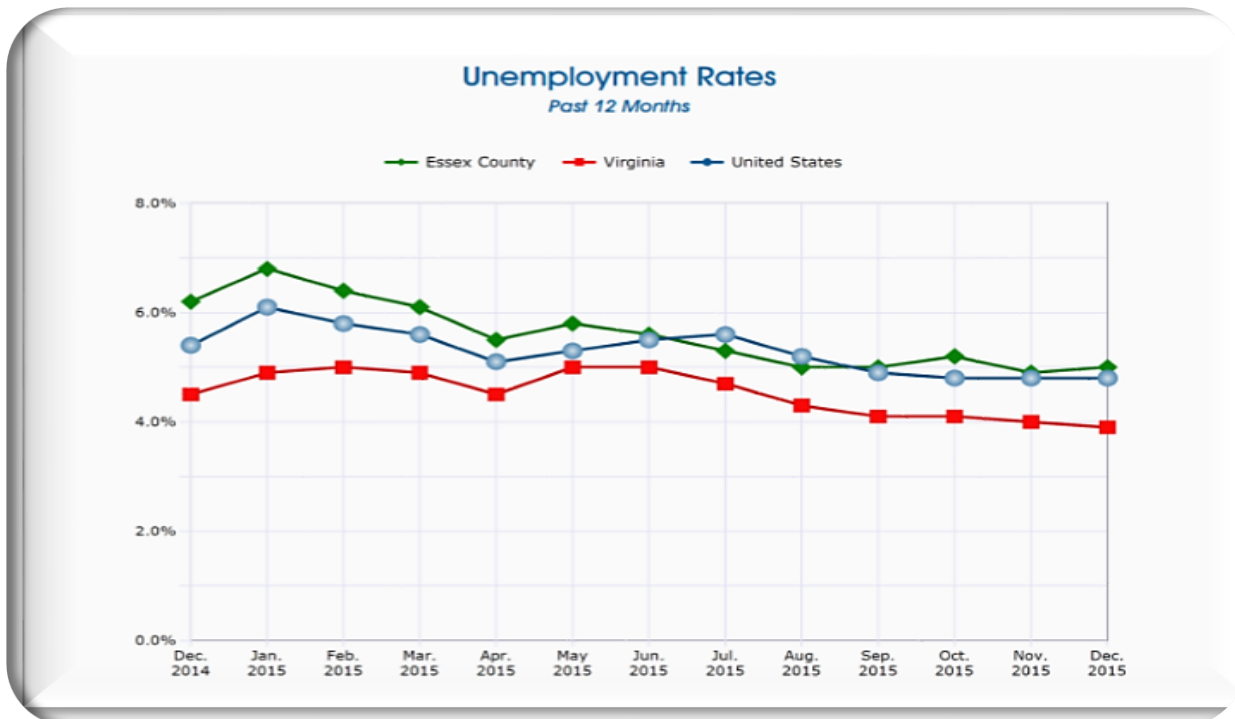


Chart 1

Other signs of weakness in our economy are a declining population and a high rate of poverty.

2016-2017 Essex County Budget

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.

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).

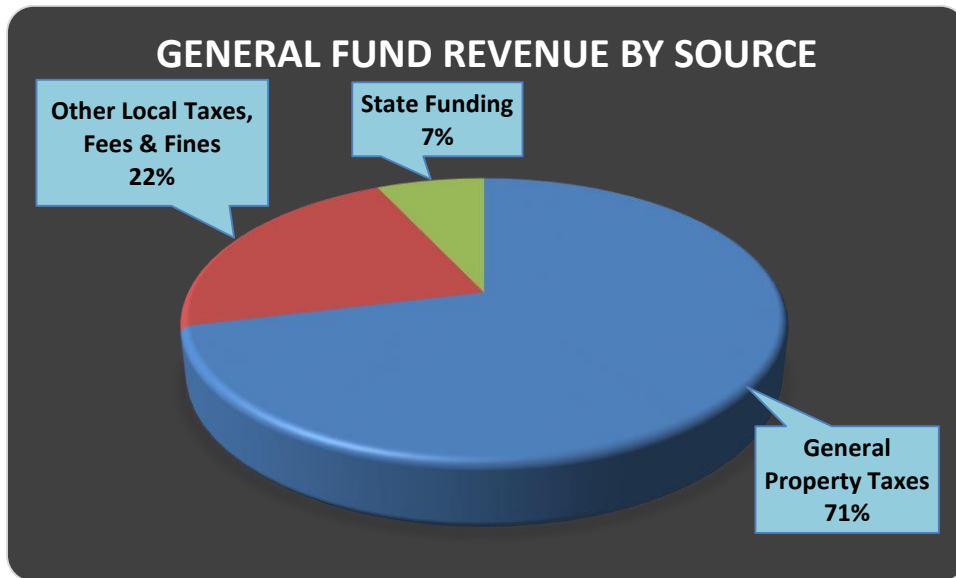


Chart 2

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. The Board of Supervisors 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. A consensus emerged from these forums that the SLEAC income valuation method 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 in 2016 is \$1890 /Acre versus the current valuation of \$1125/Acre. When the reassessment takes effect in 2017, the

Commissioner of the Revenue estimates an additional \$150,000 of revenues in FY2017 if the levy remains at \$.088 and in FY2018 an additional \$300,000 of revenue will be generated.

How Expenditures Are Distributed

The following chart presents the relative proportion of how all county related expenditures are incurred. Public Safety constitutes the largest portions of the County’s \$8.08 million operating budget with \$3.14 million being spent on law enforcement and the courts and \$1.28 million being spent on fire and rescue.

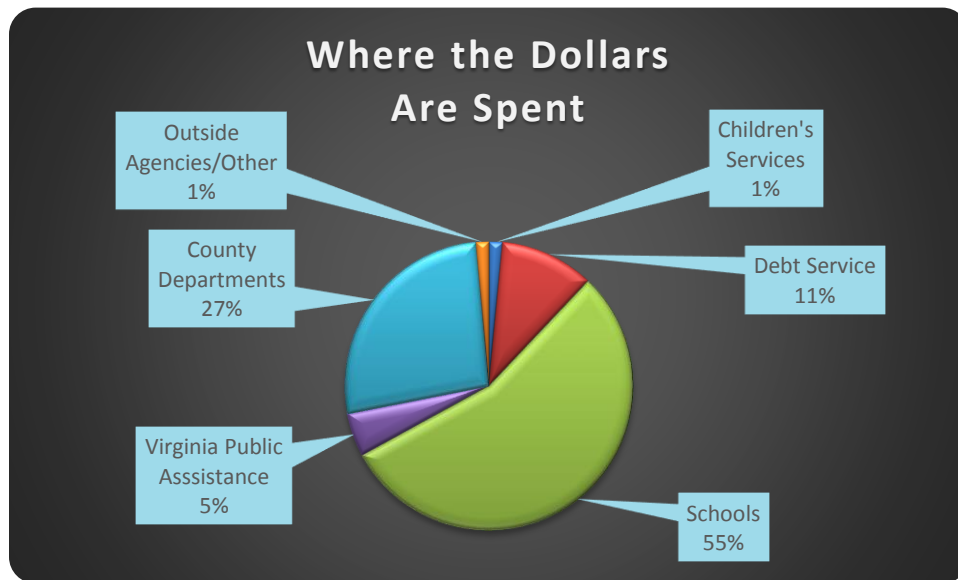


Chart 3

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.

Budget Discussion

There are three major budget issues that warrant further discussion: school funding, Children Service Act (CSA) funding and the five year general fund financial plan.

School Funding

Since 2012, the County has invested over \$20 million in school capital projects and increased school general fund spending by approximately \$1.6 million or 28%. Also, during this same time period, enrollment has declined by 164 students. Per student expenditures funded by the general fund have risen from \$3,652 in 2012 to \$5,240 in the proposed FY 2017 Budget (see Charts 4 & 5 below). Additionally, the school system is

provided \$1.4 million in supplemental federal funds targeted at disadvantaged students.

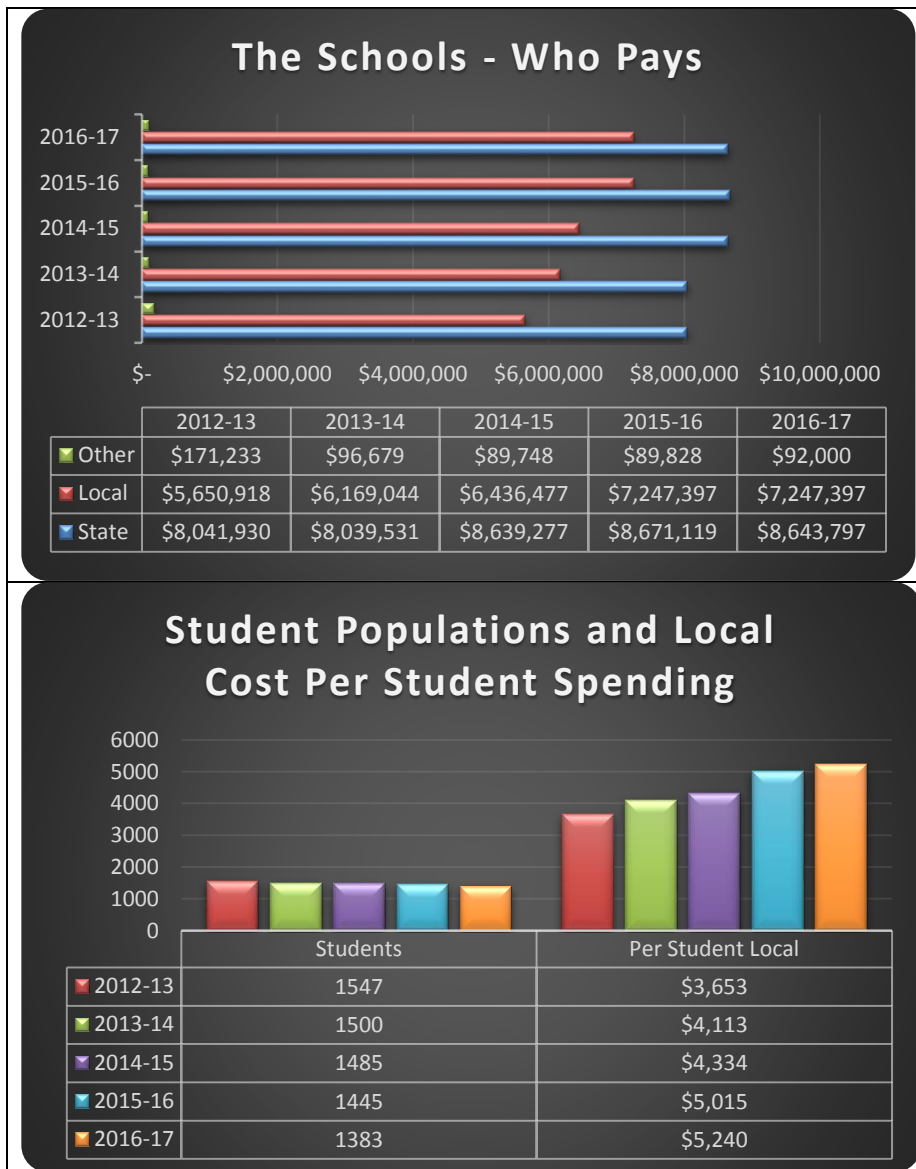


Chart 4 & 5

The proposed budget maintains level funding from the county with a slight decrease overall due to a cut back of state aid. This is a result of a declining student population and a change in the composite index. It should be noted that under the Governor’s proposed biennial budget that the decrease in state aid to Essex County will increase by an additional \$230,000 in FY18. This will certainly be an issue in next year’s budget.

CSA Funding & Use of the Unassigned Fund Balance

The County’s fiscal policy guidelines call for an unassigned fund balance equal to at least 12% of the governmental fund expenditures, with a preferred target of 15% of governmental fund expenditures, less any

Capital Outlay projects funded with Bond Proceeds. This unassigned fund balance is used as a fiscal stability reserve, which may be used from time to time to meet unexpected expenditures or revenue shortfalls.

The fund balance is a one-time source of revenue – once the fund balance or any portion of the fund balance is used, it is gone. It is not a recurring source of revenue such as annual real and personal property tax payments. As such, use of the fund balance should be limited to one-time, non-recurring expenditures. Using one-time excess fund balance revenue to fund ongoing expenditures would automatically create a hole in the subsequent year’s budget.

At the end of FY 2017, the unassigned fund balance is expected to exceed the minimum 12% by \$674,800 which may be needed to fund nonrecurring CSA expenditures in FY 2017.

Five Year General Fund Financial Plan

General Fund Resources and Expenditure Projections					
	FY17	FY18	FY19	FY20	FY21
General Fund Revenues	\$20,876,818	\$21,132,000	\$21,237,660	\$21,343,848	\$21,450,568
General Fund Expenditures:					
Children's Services	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Debt Service	\$3,503,507	\$4,077,376	\$4,043,790	\$3,927,705	\$3,490,742
Schools	\$7,247,397	\$7,587,397	\$7,697,397	\$7,807,397	\$7,917,397
Virginia Public Assistance	\$542,478	\$560,478	\$578,478	\$596,478	\$614,478
County Departments	\$9,324,341	\$9,439,341	\$9,554,341	\$9,669,341	\$9,784,341
Total General Fund Expenditures:	\$20,867,723	\$21,914,592	\$22,124,006	\$22,250,921	\$22,056,958
Transfer from Debt Reserve	\$0	\$544,849	\$511,263	\$376,289	\$0
Fund Balance Increases (Decreases)	\$9,095	(\$237,743)	(\$375,083)	(\$530,784)	(\$606,390)
Capital Projects	\$4,485,000	\$2,188,906	\$4,292,000	\$1,223,000	\$9,653,000

***Assumes that the County funds the \$230,000 FY18 decrease in state aid to the school division**

Real property, personal property and sales taxes alone make up 71% of our ongoing revenue stream. As mentioned earlier, current housing and sales indicators are showing only marginal growth. The overall revenue outlook over the next five years projects that ongoing growth will be less than one percent. Just assuming annual salary increases of two percent and health insurance premium increases of five percent per year will result in an annual deficit in revenues of over \$600,000 or about an additional five cents on the real property tax rate. In addition, over \$20 million in capital improvements have been identified as needed over the next five years. Even if the Elementary School renovation can be avoid by going to a two school system, it leaves \$ 7 million of the identified projects unfunded. To fund these projects on a pay as you go basis would

add an additional 14 cents to the tax rate. This increase along with the five cents increase discussed earlier would bring the tax rate to \$1.07.

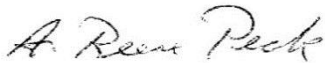
Conclusion

The FY 2017 budget is intended to address the core service needs of the County, maintain previous commitments and maintain a solid fund balance during a time of flat revenues. Staff will continue to look for ways to provide more efficient and cost effective services to the citizens of Essex County.

The spirit of teamwork and the conservative financial practices we have long fostered in Essex County have enabled us to make it through several difficult years. We still face challenges, however, this budget addresses the most urgent of these challenges and I am optimistic we will continue to build upon these successes in upcoming years.

On a final note, I would like to thank all County agencies and departments for their efforts. Special thanks go to Pam Smith, Assistant County Administrator, 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

Revenues

Fiscal Year 2017 Proposed Revenues

Revenue Estimates	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
FUND #100 General Funds		
General Property Tax	\$ 15,476,200	\$ 14,578,966
Other Local Taxes	\$ 2,350,000	\$ 2,250,000
Permits, Privilege, and Regulatory Fees	\$ 46,800	\$ 47,450
Fines and Forfeitures	\$ 30,000	\$ 40,000
Revenue from Use of Money and Property	\$ 37,994	\$ 44,994
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Other Funds		
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FUND #208 School Grant	\$ 1,374,313	\$ 1,395,281
Fund #310 Capital Maintenance Reserve	\$ 222,996	\$ 61,498
Total Other Funds	\$ 12,782,828	\$ 12,409,009
TOTAL REVENUE ESTIMATES	\$ 34,682,802	\$ 33,285,827

General Property Taxes

Budget Summary

General Property Taxes	FISCAL YEAR 2015 ACTUAL	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
Real Estate Taxes	\$10,950,317	\$11,225,000	\$11,375,000
Public Service Property Taxes	\$574,646	\$390,000	\$400,000
Personal Property Taxes	\$2,376,778	\$3,422,200	\$2,372,466
Machinery & Tools Taxes	\$40,768	\$42,000	\$32,500
Merchants Capital Taxes	\$81,320	\$82,500	\$85,000
Penalties and Interest	\$352,058	\$314,500	\$314,000

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 \$.88.

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 2015 ACTUAL	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
Local Sales Tax	\$1,685,518	\$1,700,000	\$1,700,000
Consumer Utility Taxes	\$241,670	\$225,000	\$225,000
Motor Vehicle Licenses	\$291,273	\$400,000	\$300,000
Recordation Taxes	\$24,037	\$25,000	\$25,000

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.

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, Privilege & Regulation	FISCAL YEAR 2015 ACTUAL	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
Animal Licenses	\$6,263	\$6,000	\$6,000
Transfer Fees	\$408	\$400	\$400
Variances & Subdivision Permits	\$2,775	\$1,500	\$500
Building Permits	\$34,929	\$30,000	\$30,000
Electrical Permits	\$2,734	\$3,000	\$4,000
Heating & Plumbing Permits	\$653	\$275	\$400
Wetland Permits	\$1,400	\$1,300	\$2,000
Conditional Use Permits	\$400	\$375	\$400
Erosion Control Permits	\$1,750	\$1,500	\$1,500
Land Use Fees	\$2,560	\$1,500	\$1,500
Peddlers Licenses	\$1,000	\$500	\$500
Zoning Permits	\$850	\$450	\$250

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 less, \$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

Court Fines & Forfeitures	FISCAL YEAR 2015 ACTUAL	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
Court Fines and Forfeitures	\$121,180	\$30,000	\$40,000

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 2015 ACTUAL	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
Interest on Bank Deposits	\$11,355	\$7,000	\$14,000
Rent - Health Department	\$26,194	\$26,194	\$26,194
Rent - Beal Sanctuary	\$685	\$300	\$300
Rent - Governor's School	\$4,500	\$4,500	\$4,500

Budget Comments

\$4,500 in rent received from Chesapeake Bay Governor's School.

Charges for Services

Budget Summary

Charges of Services	FISCAL YEAR 2015 ACTUAL	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
Radar/Selective Enforcement	\$143	\$200	\$50,000
Jail Processing Fee	\$1,606	\$1,500	\$1,500
Criminal/Traffic Cases Fee	\$50,342	\$48,000	\$50,000
Commonwealth Attorney Fees	\$1,225	\$750	\$750
Parks & Recreation Fees	\$18,231	\$17,500	\$25,000
Swimming Pool Fees	\$5,113	\$5,000	\$5,000
Sale of Maps	\$0	\$100	\$100
Courthouse Maintenance Fees	\$9,700	\$7,000	\$8,000
Towns Share of Refuse Disposal	\$30,000	\$30,000	\$30,000
EMS Billing - Rescue Transport	\$286,205	\$300,000	\$285,000
Economic Development Cost Share	\$0	\$40,059	\$50,000
Town's Erosion and Sediment Control	\$67,324	\$88,500	\$2,600

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 2015 ACTUAL	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
Copies	\$6,553	\$5,500	\$5,500
VPAF Local Refunds	\$24	\$1,200	\$100
Miscellaneous Refunds	\$8,217	\$5,000	\$0
Miscellaneous Revenue	\$20,478	\$3,500	\$0
Restitution Revenue - Sheriff	\$3,346	\$2,500	\$2,500
Sheriff's Seizures	\$0	\$1,000	\$0
School - EHS Security by Sheriff	\$17,501	\$12,000	\$0
Economic Development Cost Share	\$0	\$0	\$62,070

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 Economic Development Director position.

Revenue from the Commonwealth

Budget Summary

Revenue from the Commonwealth	FISCAL YEAR 2015 ACTUAL	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
Non-Categorical			
Rolling Stock Taxes	\$298	\$1,000	\$1,000
Mobile Home Taxes	\$14,673	\$8,000	\$16,000
Clerk's Fees - Deeds	\$94,038	\$70,000	\$70,000
2.5% Car Rental Taxes	\$60	\$1,000	\$100
Recordation Taxes-State	\$35,268	\$35,000	\$35,000
Communication Tax	\$351,117	\$355,000	\$337,000
PPTRA-Car Tax Reimbursement	\$1,054,171	\$1,054,171	\$1,054,171
Total Non-Categorical	\$1,549,625	\$1,524,171	\$1,513,271
Shared Expenses (Categorical)			
Commonwealth's Attorney	\$157,649	\$216,735	\$216,735
Sheriff	\$602,863	\$622,881	\$622,881
Commissioner of the Revenue	\$84,533	\$86,349	\$86,349
Treasurer	\$70,889	\$72,988	\$72,988
Registrar	\$36,271	\$60,188	\$60,188
Clerk of the Circuit Court	\$173,660	\$171,500	\$171,500
Total Shared (Categorical)	\$1,125,865	\$1,230,641	\$1,230,641
Other Categorical			
EMS Four-for-Life	\$11,241	\$23,241	\$11,500
Emergency Services	\$28,480	\$57,342	\$13,000
E-911 Wireless State Funds	\$40,652	\$40,000	\$40,000
Litter Control	\$7,644	\$7,644	\$7,644
Grant - Fire Programs	\$27,803	\$26,357	\$26,357
Grant - Department of Motor Vehicles	\$0	\$8,700	\$13,773
Grant - Library	\$13,773	\$17,000	\$15,000
Grant - Victim/Witness	\$4,231	\$16,500	\$23,027
Grant - Domestic Violence	\$40,000	\$40,000	\$45,000
Total Other Categorical	\$173,824	\$236,784	\$195,301
Total General Fund State Aid	\$2,849,314	\$2,991,596	\$2,939,213

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.

Expenditures

Fiscal Year 2017 Expenditure Estimates	CURRENT FISCAL YEAR 2016	PROPOSED FISCAL YEAR 2017
GENERAL FUND		
Legislative	280,143	392,028
General and Financial Administration	1,229,536	1,199,388
Electoral Board	139,059	43,884
Registrar	94,555	94,350
Courts	415,042	378,528
Office on Youth	4,885	4,885
Commonwealth's Attorney	322,317	321,846
Sheriff (Law Enforcement)	1,174,436	1,118,008
Fire and Rescue	210,439	210,439
Ambulance and Rescue Services	1,189,480	1,057,337
Forestry Service	7,829	7,829
Building and Zoning	230,243	228,670
Animal Control	171,749	170,553
Medical Examiner	250	250
Sheriff (Lockup and Dispatch)	1,254,575	1,305,057
Refuse Disposal	749,950	756,806
Emergency Services	-	-
General Properties	674,761	635,789
Communications	91,486	91,486
Technology	243,977	242,823
Local Health Department	127,020	127,020
Mental Health	33,530	33,530
Bay Aging	110,608	110,608
Community College	15,400	15,400
Parks and Recreation (Partners)	27,507	27,207
Swimming Pool	78,622	72,822
Parks, Recreation, Summer Programs	218,596	204,046
Library	191,529	190,006
Essex County Museum	22,000	22,000
Economic Development	112,946	112,552
Planning District Commission	16,300	16,300
Three Rivers Soil and Water	11,025	11,025
Miscellaneous Programs	74,786	72,936
VPI Cooperative Extension	47,418	44,219
Total Direct Expenditures	\$9,571,999	\$9,319,627
TOTAL DIRECT EXPENDITURES	\$9,571,999	\$9,319,627

TRANSFERS		
CSA Fund	474,000	250,000
Virginia Public Assistance	542,478	542,478
Debt Service Fund	3,532,527	3,503,507
School Fund - Local	7,247,397	7,247,397
Debt Reserve Fund	760,000	-
School - H.S. Construction	300,000	-
TOTAL TRANSFERS	\$12,556,402	\$11,543,382
TOTAL REQUIREMENT - GENERAL FUND	\$22,128,401	\$20,863,009
OTHER FUNDS		
FUND #102 Childrens Services Act (CSA)	948,000	500,000
FUND #105 Social Services	1,618,239	1,616,079
FUND #110 Debt Service	3,532,527	3,503,507
FUND #154 Glebe	105,073	-
FUND #205 Education	16,008,344	15,983,194
FUND #207 School Food	871,411	878,832
FUND#208 School Grant	1,374,313	1,395,281
FUND #310 Capital Maintenance Reserve	152,980	-
TOTAL OTHER FUNDS	\$24,610,887	\$23,876,893
TOTAL EXPENDITURES NET OF TRANSFERS	\$34,182,886	\$33,196,520

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	81,496	89,382	93,153	93,153	3,771
Operations	154,322	190,761	198,875	298,875	8,114
Capital Investment	-	-	-	-	-
Total	235,818	280,143	292,028	392,028	11,885
Full Time	-	-	-	-	
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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	137,379	145,492	145,658	144,601	(891)
Operations	13,020	19,520	20,315	20,315	795
Capital Investment	-	-	-	-	-
	150,399	165,012	165,973	164,916	(96)
Full Time	1	1	1	1	

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.

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	78,000	75,000	50,000	50,000	(25,000)
Operations	-	-	-	-	-
Capital Investment	-	-	-	-	-
Total	78,000	75,000	50,000	50,000	(25,000)

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	214,689	257,675	256,970	254,871	(2,804)
Operations	65,193	42,987	60,271	131,951	88,964
Capital Investment	-	-	-	-	-
Total	279,882	300,662	317,241	386,822	86,160
Full Time	3	4	4	4	
Part Time FTE	0.62	0.03	0.00	0.00	(0.03)

Budget Comments

The Management Services budget includes a personnel contingency account in the operations area. This account is a transfer out account and is depleted as the year progresses; therefore, it appears that there is an increase when compared with the FY2016 adjusted budget. This account provides funds to departments to pay an employee's compensatory and/or vacation balance upon retirement or separation. It may also provide funds to departments to fund health insurance during open enrollment if an employee previously did not select our health plan.

All other areas of Management Services are proposed to be funded at their FY2016 levels.

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	38,599	43,000	43,000	43,000	-
Operations	-	-	-	-	-
Capital Investment	-	-	-	-	-
Total	38,599	43,000	43,000	43,000	-

Budget Comments

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	235,138	234,125	228,187	227,637	(6,488)
Operations	30,402	24,150	24,150	24,150	-
Capital Investment	-	2,400	2,400	2,400	-
Total	\$ 265,540	\$ 260,675	\$ 254,737	\$ 254,187	\$ (6,488)
Full Time	4	4	4	4	
Part Time FTE	0.36	0.20	0.00	0.00	(0.20)

Budget Comments

Personal Services –

1. 10% increase requested for Commissioner of the Revenue, based on Master Commissioner of the Revenue (MCR) designation awarded by the University of Virginia Weldon Cooper Center for Public Service and School of Continuing and Professional Studies and Commissioners of the Revenue Association of Virginia as of July 1, 2011.
2. 10% increase requested for Chief Deputy Commissioner of the Revenue, based on Master Deputy Commissioner of the Revenue (MDCR) designation awarded by the University of Virginia Weldon Cooper Center for Public Service and School of Continuing and Professional Studies and Commissioners of the Revenue Association of Virginia as of July 1, 2011.

Operations – no change

Capital Investment – no change

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	14,416	19,922	-	(14,416)
Operations	-	112,500	43,675	43,675	(68,825)
Capital Investment	-	-	-	-	-
Total	\$ -	\$ 126,916	\$ 63,597	\$ 43,675	\$(83,241)
Full Time	-	-	-	-	-
Part Time FTE	-	0.58	0.80	-	(0.58)

Budget Comments

In accordance with VA Code 58.1-3252, Essex County is currently performing a general reassessment of real estate at 100% fair market value. Wampler-Eanes Appraisal Group has contracted with Essex County to conduct rediscovery and revaluation of all real property through the end of calendar year 2016, with a general reassessment effective date of **January 1, 2017**.

Personal Services –

1. Land Use Data Administration at 24 hours per week for approximately 21 weeks to populate real property assessment tables with land use descriptions and values based upon soil classification data derived from the Essex County Geographic Information System (GIS).

Real Property Data Administration at 24 hours per week for approximately 21 weeks to support 2017 Essex County General Reassessment and Board of Equalization (BOE).

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	183,628	190,996	190,593	189,513	(1,483)
Operations	52,373	67,275	67,275	67,275	-
Capital Investment	-	-	-	-	-
Total	\$ 236,001	\$ 258,271	\$ 257,868	\$ 256,788	\$ (1,483)
Full Time	3	3	3	3	
Part Time FTE	-	-	-	-	

Budget Comments

Level funding requested for FY17 with the exception of a \$403.00 decrease in personal services.

Electoral Board

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	9,562	15,149	15,149	15,149	-
Operations	12,846	30,410	28,735	28,735	(1,675)
Capital Investment	7,500	93,500	-	-	(93,500)
Total	\$ 29,908	\$ 139,059	\$ 43,884	\$ 43,884	\$(95,175)
Full Time	-	-	-	-	
Part Time FTE	0.38	0.61	0.61	0.61	

Budget Comments

Registrar & Director of Elections

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; receipt and maintenance of candidate campaign finance reports; preserving order at polling locations; and serving as Director of Elections for Essex County as mandated under the Code of Virginia, section 24.2-114.

Budget Summary

Registrar	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	77,763	89,185	88,992	88,925	(260)
Operations	6,487	5,370	11,675	5,425	55
Capital Investment	-	-	-	-	-
Total	84,250	94,555	100,667	94,350	(205)
Full Time	1	1	1	1	
Part Time FTE	0.44	0.83	0.83	0.83	

Budget Comments

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	11,652	11,653	12,182	12,182	529
Operations	1,175	1,175	1,175	1,175	-
Capital Investment	-	-	-	-	-
Total	\$ 12,827	\$ 12,828	\$ 13,357	\$ 13,357	\$ 529
Full Time	-	-	-	-	
Part Time FTE	0.47	0.47	0.49	0.49	0.02

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	5,958	1,879	2,264	1,879	-
Capital Investment	4,000	-	369	-	-
Total	\$ 9,958	\$ 1,879	\$ 2,633	\$ 1,879	\$ -

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 and Domestic Relations	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	18,341	37,840	31,640	31,640	(6,200)
Capital Investment	-	-	-	-	-
Total	18,341	37,840	31,640	31,640	(6,200)

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. The Code of VA states over 800 duties performed by the Circuit Court Clerk.

Budget Summary

Clerk of the Circuit Court	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	243,971	249,839	253,584	239,227	(10,612)
Operations	31,056	53,422	33,380	33,380	(20,042)
Capital Investment	93	1,500	1,500	1,500	-
Total	275,120	304,761	288,464	274,107	(30,654)
Full Time	3	3	3	3	
Part Time FTE	0.06	0.14	0.62	0.14	

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.

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.

In other words, the county is reimbursed for these 2 line items by fees I take in.

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I know times are tight for everyone and I generally do not ask for extra things in my budget but the time has come for me to request a 3 day a week employee. Please give consideration to this request.

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)	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	49,139	56,064	55,875	55,875	(189)
Operations	-	1,670	1,670	1,670	-
Capital Investment	-	-	-	-	-
Total	49,139	57,734	57,545	57,545	(189)
Full Time	-	-	-	-	
Part Time FTE	1.82	2.07	2.07	2.07	

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.

Office on Youth

Description of Services

Regional care of juveniles

Budget Summary

Office on Youth	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Request	Inc/Dec
Personal Services	-	-	-	-	-
Operations	4,885	4,885	8,535	4,885	-
Capital Investment	-	-	-	-	-
Total	4,885	4,885	8,535	4,885	-

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	259,354	317,967	317,497	317,296	(671)
Operations	4,462	3,950	4,150	4,150	200
Capital Investment	24	400	400	400	-
Total	263,840	322,317	322,047	321,846	(471)
Full Time	2	3	3	3	
Part Time FTE	1.60	1.67	1.67	1.67	

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)	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	907,149	934,821	935,864	931,904	(2,917)
Operations	120,566	135,615	147,464	135,615	-
Capital Investment	350,690	104,000	75,489	50,489	(53,511)
Total	1,378,405	1,174,436	1,158,817	1,118,008	(56,428)
Full Time	13	13	13	13	
Part Time FTE	\$ 1.31	\$ 2.07	\$ 2.07	\$ 2.07	

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	117,325	180,000	180,000	180,000	-
Capital Investment	27,888	30,439	30,439	30,439	-
Total	145,213	210,439	210,439	210,439	-

Budget Comments

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 and Rescue Services	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	803,921	888,980	888,979	882,179	(6,801)
Operations	119,675	172,670	172,685	172,670	-
Capital Investment	53,919	127,830	88,488	2,488	(125,342)
Total	977,515	1,189,480	1,150,152	1,057,337	(132,143)
Full Time	10	11	11	11	
Part Time FTE	8.12	8.76	8.76	8.76	

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	7,829	7,829	7,829	7,829	-
Capital Investment	-	-	-	-	-
Total	\$ 7,829	\$ 7,829	\$ 7,829	\$ 7,829	\$ -

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 needed.

Budget Summary

Sheriff (Lock Up and Dispatch)	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	380,379	442,287	441,395	439,467	(2,820)
Operations	814,243	812,288	865,590	865,590	53,302
Capital Investment	-	-	-	-	-
Total	1,194,622	1,254,575	1,306,985	1,305,057	50,482
Full Time	7	8	8	8	
Part Time FTE	0.99	1.40	1.40	1.40	

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 \$855,365 for the Regional Jail and \$7,800 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, Environmental Codes and Ordinances and the Flood Zone.

Budget Summary

Building and Zoning	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	218,333	215,398	215,556	213,825	(1,573)
Operations	14,347	14,845	14,845	14,845	-
Capital Investment	-	-	-	-	-
Total	232,680	230,243	230,401	228,670	(1,573)
Full Time	3	3	3	3	
Part Time FTE	-	-	-	-	

Budget Comments

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	120,420	145,103	145,137	143,941	(1,162)
Operations	21,323	26,646	28,694	26,612	(34)
Capital Investment	-	-	-	-	-
Total	141,743	171,749	173,831	170,553	(1,196)
Full Time	3	2	2	2	
Part Time FTE	0.69	1.31	1.31	1.31	

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 TECAS staff will be working on ways to educate the public about the importance of spay and neuter of their pets to decrease the number of unwanted litters of puppies and kittens. We are working on expanding our volunteer base to assist TECAS staff with adoption events. Donations from the community assist us with providing additional medications for preventative flea/tick and heartworm medications.

Medical Examiner

Description of Services

Cost of Medical Examiner pronouncing a person dead.

Budget Summary

Medical Examiner	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	80	250	250	250	-
Capital Investment	-	-	-	-	-
Total	80	250	250	250	-

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	33,452	-	-	-	
Operations	5,824	-	-	-	
Capital Investment	804	-	-	-	
Total	40,080	-	-	-	
Full Time	1				
Part Time FTE	-				

Budget Comments

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

Refuse Disposal

Description of Services

Refuse disposal and recycling managed by VPPSA.

Budget Summary

Refuse Disposal	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	691,764	749,950	756,806	756,806	6,856
Capital Investment	-	-	-	-	-
Total	691,764	749,950	756,806	756,806	6,856

Budget Comments

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	239,210	241,277	241,403	239,247	(2,030)
Operations	418,423	433,484	443,170	396,542	(36,942)
Capital Investment	-	-	-	-	-
Total	657,633	674,761	684,573	635,789	(38,972)
Full Time	3	4	4	4	
Part Time FTE	0.04	-	-	-	

Budget Comments

This Budget reflects an approximate 5.7% Decrease in Funding.

Communications

Description of Services

Repair and maintenance of the County’s Communication Systems.

Budget Summary

Communications	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	28,729	53,773	53,773	53,773	-
Capital Investment	52,057	37,713	69,737	37,713	-
Total	80,786	91,486	123,510	91,486	-

Budget Comments

Proposed Budget is Level Funded.

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	87,175	166,021	154,225	153,071	(12,950)
Operations	69,328	77,956	182,000	89,752	11,796
Capital Investment	-	-	-	-	-
Total	156,503	243,977	336,225	242,823	(1,154)
Full Time	1	2	2	2	
Part Time FTE	-	-	-	-	

Budget Comments

The proposed FY2017 Information Technology budget provides only maintenance level funding for our existing systems. Any additional services, systems, or functionality will require supplemental appropriations to be approved.

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	109,744	127,020	139,000	127,020	-
Operations	-	-	-	-	-
Capital Investment	-	-	-	-	-
Total	109,744	127,020	139,000	127,020	-

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	33,530	33,530	34,927	33,530	-
Capital Investment	-	-	-	-	-
Total	33,530	33,530	34,927	33,530	-

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	100,608	110,608	110,608	110,608	-
Capital Investment	-	-	-	-	-
Total	100,608	110,608	110,608	110,608	-

Budget Comments

Community College

Description of Services

Rappahannock Community College

Budget Summary

Community College	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	7,552	15,400	15,700	15,400	-
Capital Investment	-	-	-	-	-
Total	7,552	15,400	15,700	15,400	-

Budget Comments

RCC has requested an additional \$300.

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, special events, and programs for all age groups. Youth programs currently offered include, outdoor soccer, basketball, indoor soccer, and flag football. Essex County Parks and Recreation partners with Essex County Little League baseball and softball, youth football, and youth wrestling. Essex County Parks and Recreation offers After School Enrichment for Elementary and Middle school aged children directed by ECPS teachers as well as a Summer Enrichment camp for Elementary and Middle school age children. The Department employs season referees for all youth programs as well program assistants. All Essex County Parks and Recreation staff complete a back ground check, and are certified in First Aid and CPR. All Essex County Parks and Recreation programs can be registered for and paid for on line at the Essex County Parks and Recreation web site.

Budget Summary

Parks, Recreation, Summer Programs	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	136,422	177,582	177,697	176,421	(1,161)
Operations	32,125	41,014	27,625	27,625	(13,389)
Capital Investment	-	-	-	-	-
Total	168,547	218,596	205,322	204,046	(14,550)
Full Time	2	2	2	2	
Part Time FTE	0.82	1.92	1.93	1.93	

Budget Comments

This budget is for the continuation and added services provided to the public by the Essex County Parks and Recreation.

Parks and Recreation employees 35 temporary seasonal staff and referees.

Parks and Recreation Community Programs

Description of Services

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

Budget Summary

Parks and Recreation	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	20,917	27,507	27,307	27,207	(300)
Capital Investment	-	-	-	-	-
Total	20,917	27,507	27,307	27,207	(300)

Budget Comments

Swimming Pool, & Park, and Summer Program

Description of Services

The Marsh Street Pool is a seasonal swimming facility which operates from Memorial Day to Labor Day. It is open Tuesday through Sunday from 11:00 am to 7:00 pm. Marsh Street Pool is supervised by a Certified Pool Operator. Admission to the pool is \$1.00. The pool is open to the public for both fitness and recreation swimming. Marsh Street Pool offers swimming lessons as well as lifeguard training. All Lifeguards and Pool staff complete a back ground check, and are certified in First Aid and CPR. The Marsh Street Park offers basketball, volleyball, corn hole, and pavilion with grill. The Park Pavilion is available for rent during normal park hours for special activities and events. Rental request and payment are made on line at the Essex County Parks and Recreation web site.

Budget Summary

Swimming Pool	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	58,903	65,212	65,212	65,212	-
Operations	11,094	13,410	7,510	7,610	(5,800)
Capital Investment	-	-	-	-	-
Total	69,997	78,622	72,722	72,822	(5,800)
Full Time	-	-	-	-	
Part Time FTE	1.64	2.23	2.23	2.23	

Budget Comments

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

Marsh Street Pool and Park employees 16 Temporary seasonal staff.

Marsh Street Pool and Park staff are official Lifeguards and Pool Attendants.

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	157,081	178,447	178,141	176,924	(306)
Operations	27,992	13,082	13,082	13,082	-
Capital Investment	-	-	-	-	-
Total	185,073	191,529	191,223	190,006	(306)
Full Time	2	2	2	2	
Part Time FTE	1.69	2.39	2.38	2.38	

Budget Comments

We are asking for level funding for FY17 and have no comments to add to the administration’s proposed budget for the library. Thank you for your support of the Essex Public Library.

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	20,000	22,000	22,000	22,000	-
Capital Investment	-	-	-	-	-
Total	20,000	22,000	22,000	22,000	-

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.”

Economic Development Office

Description of Services

Provide support to the Economic Development Authority, Town of Tappahannock, Chamber of Commerce, Airport Authority and Agricultural & Forestal Economic Development Advisory Board in their efforts to sustain and expand the County’s non-residential 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 communicating available opportunities and resources to the local business community and also provide management services for the Tappahannock Farmers’ Market.

Budget Summary

Economic Development	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	72,161	101,326	101,432	101,432	106
Operations	12,989	11,620	11,120	11,120	(500)
Capital Investment	-	-	-	-	-
Total	85,150	112,946	112,552	112,552	(394)
Full Time	1.00	1.00	1.00	1.00	
Part Time FTE	-	-	-	-	

Budget Comments

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

Planning District Commission	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	16,300	16,300	16,300	16,300	-
Capital Investment	-	-	-	-	-
Total	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ -

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	11,025	11,025	11,025	11,025	-
Capital Investment	-	-	-	-	-
Total	11,025	11,025	11,025	11,025	-

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Request	Inc/Dec
Personal Services	-	-	-	-	-
Operations	131,167	74,786	78,436	72,936	(1,850)
Capital Investment	-	-	-	-	-
Total	131,167	74,786	78,436	72,936	(1,850)

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	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	36,572	40,918	40,715	37,694	(3,224)
Operations	5,910	6,500	6,525	6,525	25
Capital Investment	-	-	-	-	-
Total	42,482	47,418	47,240	44,219	(3,199)
Full Time	-	-	-	-	
Part Time FTE	0.68	0.64	0.75	0.64	

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.

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
TOTAL	\$0.00	\$20,913.00	\$0.00	-\$20,913.00

Budget Comments

Transfers Out**Description of Services**

General fund transfers to other county funds.

Budget Summary

Transfer Out	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	0
Operations	10,801,731	12,856,402	12,314,561	11,543,382	(1,313,020)
Capital Investment	-	-	-	-	0
Total	10,801,731	12,856,402	12,314,561	11,543,382	(1,313,020)

Budget Comments

Funds: 102,105,154,205,207,208 & 310

Description of Services

Children Services Act (Fund 102), Social Services (Fund 105), Debt Service Fund (Fund 110), Glebe Fund (Fund 154), Education (Fund 205), School Food (Fund 207), School Grants Fund (Fund 208), Sherriff’s Asset Forfeiture (Fund 260), Commonwealth Attorney’s Asset Forfeiture (Fund 265), and Special Welfare (Fund 755).

Budget Summary

FUND #102 Children's Services Act (CSA)	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	277,638	948,000	948,000	500,000	(448,000)
Capital Investment	-	-	-	-	-
Total	277,638	948,000	948,000	500,000	(448,000)

Budget Comments

Fund #102 CSA

Funding is \$250,000 local and \$250,000 State – Federal.

The Children Services Act (CSA)

The Children 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 Children 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

FUND #105 Social Services	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	1,069,666	1,176,017	1,067,506	(2,160)
Operations	-	548,573	548,573	548,573	-
Capital Investment	-	-	-	-	-
Total	-	1,618,239	1,724,590	1,616,079	(2,160)

Budget Comments Fund #105 Social Services

Funding is \$542,478 local and \$1,075,761 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 #110 Debt Service	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	3,553,193	3,532,527	3,503,507	3,503,507	(29,020)
Capital Investment	-	-	-	-	-
Total	3,553,193	3,532,527	3,503,507	3,503,507	(29,020)

Budget Comments

Budget Summary

FUND #154 Glebe	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	-	-	-	-	-
Capital Investment	149,927	105,073	-	-	-
Total	149,927	105,073	-	-	-

Budget Comments

Budget Summary

FUND #205 Education	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	15,165,502	16,008,344	16,459,472	15,983,194	(25,150)
Capital Investment	-	-	-	-	-
Total	15,165,502	16,008,344	16,459,472	15,983,194	(25,150)

Budget Comments

Budget Summary

FUND #207 School Food	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	827,830	871,411	878,832	878,832	7,421
Capital Investment	-	-	-	-	-
Total	827,830	871,411	878,832	878,832	7,421

Budget Comments

Budget Summary

FUND #208 School Grant	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	986,449	1,374,313	1,395,281	1,395,281	20,968
Capital Investment	-	-	-	-	-
Total	986,449	1,374,313	1,395,281	1,395,281	20,968

Budget Comments

Budget Summary

FUND #310 Capital Maintenance Reserve	FY2015	FY2016	FY2017	FY2017	FY2017
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	-	-	-	-	-
Capital Investment	-	152,980	-	-	-
Total	-	152,980	-	-	-

Budget Comments

Balance Sheet				
Governmental Funds				
June 30, 2015				
		General	Special Revenue Funds	Total
ASSETS		\$ 4,210,432.00	\$ 947,213.00	\$ 5,157,645.00
Cash and cash equivalents				
Receivables (net allowance for uncollectables):				
	Taxes receivable	\$ 6,881,030.00	\$ -	\$ 6,881,030.00
	Accounts receivable	\$ 67,172.00	\$ -	\$ 67,172.00
	Due from the governmental units	\$ 651,131.00	\$ -	\$ 651,131.00
Total assets		\$ 11,809,765.00	\$ 947,213.00	\$ 12,756,978.00
LIABILITIES AND FUND BALANCES				
Liabilities:				
	Accounts payable	\$ 123,438.00	\$ 6,316.00	\$ 129,754.00
	Due to other governmental units	\$ 34,124.00	\$ -	\$ 34,124.00
Total liabilities		\$ 157,562.00	\$ 6,316.00	\$ 163,878.00
Deffered inflow of resources:				
	Unavailable revenue-property taxes	\$ 6,808,040.00	\$ -	\$ 6,808,040.00
Total undeferred inflow of resources		\$ 6,808,040.00	\$ -	\$ 6,808,040.00
Fund balances:				
	Restricted	\$ -	\$ 300,833.00	\$ 300,833.00
	Committed			
	Debt service funds	\$ -	\$ 640,064.00	\$ 640,064.00
	Unassigned	\$ 4,844,163.00	\$ -	\$ 4,844,163.00
Total fund balances		\$ 4,844,163.00	\$ 940,897.00	\$ 5,785,060.00
Total liabilities, inflow of resources and fund balances		\$ 11,809,765.00	\$ 947,213.00	\$ 12,756,978.00