

Resolution #17-012
ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
APPROVING THE FISCAL YEAR 2017-2018 ANNUAL FISCAL PLAN
FOR ESSEX COUNTY
AND
ESTABLISHMENT OF VARIOUS TAX RATES FOR
CALENDAR YEAR 2017

WHEREAS, THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, HAS RECEIVED BUDGET REQUESTS FROM THE COUNTY’S OFFICERS, HEADS OF DEPARTMENTS, OFFICES, DIVISIONS, BOARDS, COMMISSIONS, AND AGENCIES FOR PREPARATION OF THE BUDGET FOR FISCAL YEAR 2017-2018;

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

WHEREAS, THE BOARD HAS HERETOFORE PREPARED A BUDGET FOR FISCAL YEAR 2017-2018 FOR INFORMATION AND FISCAL PLANNING ONLY; AND,

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

NOW, THEREFORE, BE IT RESOLVED THAT THE FISCAL YEAR 2017-2018 A REVENUE BUDGET OF \$22,098,646 AND AN EXPENDITURES BUDGETS OF \$22,098,646 ARE ADOPTED AND THE BUDGETS OF OFFICERS, HEADS OF DEPARTMENTS, OFFICES, DIVISIONS, BOARDS, COMMISSIONS, AND AGENCIES BUDGETS ARE HEREBY APPROVED FOR THE FISCAL YEAR BEGINNING JULY 1, 2017, AND EXTENDING TO JUNE 30, 2018, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET
FISCAL YEAR 2017-2018

REVENUE ESTIMATES	ADOPTED FISCAL YEAR 2018
FUND #100 General Funds	
General Property Tax	\$ 15,359,300
Other Local Taxes	\$ 2,378,000
Permits, Privilege, and Regulatory Fees	\$ 50,000
Fines and Forfeitures	\$ 65,000
Revenue from Use of Money and Property	\$ 49,494
Charges for Services	\$ 521,850
Miscellaneous Revenue	\$ 80,100
Non-Categorical Aid (State)	\$ 1,518,771
Shared Expenses (State)	\$ 1,187,112
Other Categorical Aid (State)	\$ 185,944
Revenue from Federal Government	\$ 398,075

Other Revenue Sources	\$ 305,000
Total General Funds	\$ 22,098,646
Other Funds	
Fund #102 Childrens Services Act (CSA)	\$ 1,000,000
Fund #105 Social Services	\$ 2,010,871
Fund #110 Debt Service	\$ 4,189,718
Fund #154 Glebe	\$ -
Fund #205 Education	\$ 16,519,389
Fund #207 School Food	\$ 906,246
Fund #208 School Grant	\$ 1,385,554
Fund #225 Debt Service Reserve	\$ 496,213
Fund #301 Capital Projects	\$ -
Fund #310 Capital Maintenance Reserve	\$ -
Total Other Funds	\$ 26,507,991
TOTAL REVENUE ESTIMATES	\$ 48,606,637
EXPENDITURE ESTIMATES	
FUND #100 General Funds	
Legislative	\$ 350,534
General and Financial Administration	\$ 1,025,261
Electoral Board	\$ 39,909
Registrar	\$ 96,278
Courts	\$ 383,848
Office on Youth	\$ 5,935
Commonwealth's Attorney	\$ 336,158
Sheriff (Law Enforcement)	\$ 1,073,239
Fire and Rescue	\$ 207,500
Ambulance and Rescue Services	\$ 1,058,278
Forestry Service	\$ 7,989
Building and Zoning	\$ 196,968
Animal Control	\$ 173,525
Medical Examiner	\$ 250
Sheriff (Lockup and Dispatch)	\$ 1,460,667
Refuse Disposal	\$ 781,219
Emergency Services	\$ -
General Properties	\$ 643,157
Communications	\$ 60,000
Technology	\$ 247,903
Local Health Department	\$ 130,831
Mental Health	\$ 34,927
Bay Aging	\$ 110,608

Community College	\$ 11,400
Parks and Recreation (Partners)	\$ 6,000
Swimming Pool	\$ 73,513
Parks, Recreation, Summer Programs	\$ 199,754
Library	\$ 194,591
Essex County Museum	\$ 17,000
Economic Development	\$ 112,450
Planning District Commission	\$ 16,300
Three Rivers Soil and Water	\$ 11,025
Miscellaneous Programs	\$ 47,644
VPI Cooperative Extension	\$ 44,848
Total Direct Expenditures	\$ 9,159,509
TRANSFERS	
CSA Fund	\$ 500,000
Virginia Public Assistance	\$ 528,379
Debt Service Fund	\$ 3,693,505
School Fund - Local	\$ 8,217,253
Debt Reserve Fund	\$ -
School - H.S. Construction	\$ -
Total Transfers	\$ 12,939,137
TOTAL REQUIREMENT - GENERAL FUND	\$ 22,098,646
FUND #102 Childrens Services Act (CSA)	\$ 1,000,000
FUND #105 Social Services	\$ 2,010,871
FUND #110 Debt Service	\$ 4,189,718
FUND #154 Glebe	\$ -
FUND #205 Education	\$ 16,519,389
FUND #207 School Food	\$ 906,246
FUND#208 School Grant	\$ 1,385,554
FUND#225 Debt Service Reserve	\$ 496,213
FUND #301 Capital Projects	\$ -
FUND #310 Capital Maintenance Reserve	\$ -
Total Other Funds	\$ 26,507,991
TOTAL EXPENDITURE ESTIMATES	\$ 48,606,637

TOTAL COUNTY BUDGET GENERAL FUND REVENUES	\$ 22,098,646
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	\$ 22,098,646
Additions to Capital Maintenance Reserve	
Additions to Glebe Fund Balance	
Beginning General Fund Unassigned Balance* - July 1, 2017	\$ 4,970,734
Increase (Decrease) in Unassigned Balance	\$ (305,000)
Ending General Fund Unassigned Balance - June 30, 2018	\$ 4,665,734
* Beginning Balance adjusted to reflect transfers in FY17.	

*An itemized and complete financial balance sheet for the County at the close of the last preceding fiscal year accompanying the budget is incorporated herein and can be found at the Essex County website at <http://www.essex-virginia.org/cms/one.aspx?pageId=67023> in the 2015 – 2016 final audit report.

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

BE IT FURTHER RESOLVED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, THAT THE UNIT TAX LEVIES FOR CALENDAR YEAR 2017 ARE HEREBY SET AS FOLLOWS: A VEHICLE LICENSE TAX OF \$40 FOR CARS, TRUCKS, AND MOTOR HOMES, AND \$25 FOR MOTORCYCLES; \$0.88 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL TAXABLE REAL ESTATE LOCATED IN THE COUNTY (100% FAIR MARKET VALUE), AND THAT THERE BE, AND HEREBY IS, LEVIED A TAX RATE OF \$4.00 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL TAXABLE, TANGIBLE PERSONAL PROPERTY LOCATED IN ESSEX COUNTY ON JANUARY 1, 2017, AND THAT THERE BE, AND HEREBY IS, LEVIED A TAX RATE OF \$3.75 PER HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL MERCHANTS' CAPITAL LOCATED IN ESSEX COUNTY ON JANUARY 1, 2017. THE RESPECTIVE LEVIES HEREBY ORDERED BEING ALSO APPLICABLE TO THE REAL ESTATE AND TANGIBLE PERSONAL PROPERTY OF PUBLIC SERVICE CORPORATIONS BASED UPON THE ASSESSMENT THEREOF FIXED BY THE STATE CORPORATION COMMISSION AND DULY CERTIFIED. IT IS FURTHER ORDERED THAT SUCH TAXES, WHEN AND IF APPROPRIATED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, SHALL BE USED TO DEFRAY ESSEX COUNTY CHARGES AND EXPENSES AND ALL NECESSARY CHARGES INCIDENT TO OR ARISING FROM THE EXECUTION OF THE LAWFUL AUTHORITY OF THE ESSEX COUNTY BOARD OF SUPERVISORS. TAX RATES AND EFFECTIVE RATES ARE DETAILED IN THE TABLE BELOW:

\$0.88 per \$100.00 of 100% assessed valuation for real estate and mobile homes

\$4.00 per \$100.00 of 100% NADA clean trade assessed valuation for automobiles, light trucks and motorcycles

\$4.00 per \$100.00 of 50% Retail assessed valuation for aircraft, boats, and RVs (\$2.00 effective rate)

\$4.00 per \$100.00 of 75% Retail assessed valuation for large trucks and trailers (\$3.00 effective rate)

\$1.20 per \$100.00 of 50% Original Cost for business personal property, machinery & tools, and farm machinery. (\$0.60 effective rate)

\$3.75 per \$100.00 of 5% Wholesale Value for merchants' capital (\$0.1875 effective rate)

Vehicle License Tax - \$40 for cars, trucks, and motor homes, and \$25 for motorcycles

BE IT FURTHER ORDERED THAT THE PROPOSED 2017-2018 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

ORDERED THIS THE 9TH DAY OF MAY 2017.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING

VOTE:

MRS. DAVIS:

MR. JOHNSON:

MR. LANGFORD:

MR. MAGRUDER:

TIMOTHY L. WILSON, COUNTY ADMINISTRATOR