

Resolution #20-009
ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
APPROVING THE FISCAL YEAR 2020-2021 ANNUAL FISCAL PLAN
FOR ESSEX COUNTY
AND
ESTABLISHMENT OF VARIOUS TAX RATES FOR
CALENDAR YEAR 2020

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 2020-2021;

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 2020-2021 FOR INFORMATION AND FISCAL PLANNING ONLY; AND,

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

NOW, THEREFORE, BE IT RESOLVED THAT IN THE FISCAL YEAR 2020-2021 A REVENUE BUDGET OF \$22,912,693 AND AN EXPENDITURE BUDGET OF \$22,912,693 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, 2020, AND EXTENDING TO JUNE 30, 2021, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET
FISCAL YEAR 2020-2021

Revenue Estimates	ADOPTED FISCAL YEAR 2021
FUND #100 General Funds	
General Property Tax	\$ 15,624,676
Other Local Taxes	\$ 2,558,856
Permits, Privilege, and Regulatory Fees	\$ 137,021
Fines and Forfeitures	\$ 44,000
Revenue from Use of Money and Property	\$ 95,000
Charges for Services	\$ 537,700
Miscellaneous Revenue	\$ 62,503
Non-Categorical Aid (State)	\$ 1,516,113
Shared Expenses (State)	\$ 1,283,338

Other Categorical Aid (State)	\$	168,873
Revenue from Federal Government	\$	505,625
Other Revenue Sources	\$	30,000
Transfer from Reserve	\$	348,989
Total General Funds	\$	22,912,693
Other Funds		
Fund #102 Childrens Services Act (CSA)	\$	1,100,000
Fund #105 Social Services	\$	2,197,196
Fund #110 Debt Service	\$	3,904,361
Fund #154 Glebe	\$	-
Fund #205 Education	\$	16,478,667
Fund #207 School Food	\$	790,000
Fund #208 School Grant	\$	1,377,842
Fund #225 Debt Service Reserve	\$	190,556
Fund #301 Capital Projects	\$	807,894
Fund #310 Capital Maintenance Reserve	\$	40,000
Total Other Funds	\$	26,886,516
TOTAL REVENUE ESTIMATES	\$	49,799,209
EXPENDITURE ESTIMATES		
FUND #100 General Funds		
Legislative	\$	352,264
General and Financial Administration	\$	1,601,739
Electoral Board	\$	56,282
Registrar	\$	138,853
Courts	\$	440,319
Office on Youth	\$	5,693
Commonwealth's Attorney	\$	333,697
Sheriff (Law Enforcement)	\$	1,055,525
Fire and Rescue	\$	211,964
Ambulance and Rescue Services	\$	1,205,782
Forestry Service	\$	8,204
Building and Zoning	\$	275,973
Animal Control	\$	185,411
Medical Examiner	\$	250
Sheriff (Lockup and Dispatch)	\$	1,335,258
Refuse Disposal	\$	804,584
Emergency Services	\$	-
General Properties	\$	627,959
Communications	\$	188,855
Technology	\$	394,128

TOTAL COUNTY BUDGET GENERAL FUND REVENUES	\$ 22,912,693
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	\$ 22,912,693
Additions to Capital Maintenance Reserve	
Additions to Glebe Fund Balance	
Beginning General Fund Unassigned Balance - July 1, 2020	\$ 6,687,306
Increase (Decrease) in Unassigned Balance	\$ (348,989)
Ending General Fund Unassigned Balance - June 30, 2021	\$ 6,338,317

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 2020 ARE HEREBY SET AS FOLLOWS: A VEHICLE LICENSE TAX OF \$40 FOR CARS, TRUCKS, AND MOTOR HOMES, AND \$25 FOR MOTORCYCLES; \$0.86 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, 2020, 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, 2020, AND THAT THERE BE, A \$30 BUSINESS LICENSE FEE FOR ALL NON-RETAIL BUSINESSES LOCATED OUTSIDE THE TOWN OF TAPPAHANNOCK. THE RESPECTIVE LEVIES HEREBY ORDERED BEING ALSO APPLICABLE TO THE REAL ESTATE AND TANGIBLE PERSONAL PROPERTY OF PUBLIC SERVICE CORPORATIONS BASED UPON THE ASSESSMENT THEREOF FIXED BY THE STATE CORPORATION COMMISSION AND DULY CERTIFIED. IT IS FURTHER ORDERED THAT SUCH TAXES, WHEN AND IF APPROPRIATED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, SHALL BE USED TO DEFRAY ESSEX COUNTY CHARGES AND EXPENSES AND ALL NECESSARY CHARGES INCIDENT TO OR ARISING FROM THE EXECUTION OF THE LAWFUL AUTHORITY OF THE ESSEX COUNTY BOARD OF SUPERVISORS. TAX RATES AND EFFECTIVE RATES ARE DETAILED IN THE TABLE BELOW:

\$0.86 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

Business License Fee - \$30 for all non-retail businesses located outside Town of Tappahannock

BE IT FURTHER ORDERED THAT THE PROPOSED 2020-2021 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

ORDERED THIS THE 12TH DAY OF MAY 2020.

CERTIFICATION OF ADOPTION OF RESOLUTION

The undersigned Clerk of the Board of Supervisors of the County of Essex, Virginia certified that the Resolution set forth above was duly adopted during an open electronic meeting on the 12th of May, 2020 by a majority of the members of the Board of Supervisors with the following votes:

Aye: Magruder,
 Johnson,
 Akers,
 Gill,
 Smith

Nay: N/A

Abstention: N/A

Signed this 13th day of May, 2020.

ATTEST:



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