

Resolution #21-006

**ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
APPROVING THE FISCAL YEAR 2021-2022 ANNUAL FISCAL PLAN
FOR ESSEX COUNTY
AND
ESTABLISHMENT OF VARIOUS TAX RATES FOR
CALENDAR YEAR 2021**

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 2021-2022;

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 2021-2022 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 2021-2022 A REVENUE BUDGET OF \$22,590,025 AND AN EXPENDITURE BUDGET OF \$22,590,025 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, 2021, AND EXTENDING TO JUNE 30, 2022, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

**ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET
FISCAL YEAR 2021-2022**

REVENUE ESTIMATES	ADOPTED FISCAL YEAR 2022
FUND #100 General Funds	
General Property Tax	\$ 15,293,865
Other Local Taxes	\$ 2,890,250
Permits, Privilege, and Regulatory Fees	\$ 117,725
Fines and Forfeitures	\$ 30,000
Revenue from Use of Money and Property	\$ 67,500
Charges for Services	\$ 454,885
Miscellaneous Revenue	\$ 58,900

Non-Categorical Aid (State)	\$ 1,550,128
Shared Expenses (State)	\$ 1,420,044
Other Categorical Aid (State)	\$ 220,329
Revenue from Federal Government	\$ 461,400
Other Revenue Sources	\$ 25,000
Transfer from Reserve	\$ -
Total General Funds	\$ 22,590,025
Other Funds	
Fund #102 Childrens Services Act (CSA)	\$ 1,127,800
Fund #105 Social Services	\$ 2,328,720
Fund #110 Debt Service	\$ 3,750,292
Fund #154 Glebe	\$ -
Fund #205 Education	\$ 16,249,599
Fund #207 School Food	\$ 855,000
Fund #208 School Grant	\$ 1,899,566
Fund #225 Debt Service Reserve	\$ 274,608
Fund #301 Capital Projects	\$ 750,000
Fund #310 Capital Maintenance Reserve	\$ 40,000
Total Other Funds	\$ 27,275,585
TOTAL REVENUE ESTIMATES	\$ 49,865,610
EXPENDITURE ESTIMATES	
FUND #100 General Funds	
Legislative	\$ 378,471
General and Financial Administration	\$ 1,334,570
Electoral Board	\$ 72,468
Registrar	\$ 159,467
Courts	\$ 487,956
Office on Youth	\$ 5,693
Commonwealth's Attorney	\$ 351,263
Sheriff (Law Enforcement)	\$ 1,288,682
Fire and Rescue	\$ 213,445
Ambulance and Rescue Services	\$ 1,390,276
Forestry Service	\$ 7,914
Building and Zoning	\$ 305,208
Animal Control	\$ 198,997
Medical Examiner	\$ 250
Sheriff (Lockup and Dispatch)	\$ 1,363,086
Refuse Disposal	\$ 834,837
Emergency Services	\$ -
General Properties	\$ 671,445

Janitorial--Schools	\$	250,152
Communications	\$	200,015
Technology	\$	489,184
Local Health Department	\$	134,000
Mental Health	\$	41,357
Bay Aging	\$	122,711
Community College	\$	8,489
Parks and Recreation (Partners)	\$	3,700
Swimming Pool	\$	76,884
Parks, Recreation, Summer Programs	\$	208,344
Library	\$	238,351
Essex County Museum	\$	23,000
Economic Development	\$	72,800
Planning District Commission	\$	22,757
Three Rivers Soil and Water	\$	11,025
Miscellaneous Programs	\$	47,000
VPI Cooperative Extension	\$	45,237
Capital Improvement Projects	\$	-
Total Direct Expenditures	\$	11,059,034
TRANSFERS		
CSA Fund	\$	350,000
Virginia Public Assistance	\$	568,055
Debt Service Fund	\$	3,475,684
Transfer to COVID-19 Fund		..
School Fund - Local	\$	7,137,253
Total Transfers	\$	11,530,992
TOTAL REQUIREMENT - GENERAL FUND	\$	22,590,025
FUND #102 Childrens Services Act (CSA)	\$	1,127,800
FUND #105 Social Services	\$	2,328,720
FUND #110 Debt Service	\$	3,750,292
FUND #154 Glebe	\$	-
FUND #205 Education	\$	16,249,599
FUND #207 School Food	\$	855,000
FUND#208 School Grant	\$	1,899,566
FUND#225 Debt Service Reserve	\$	274,608
FUND #301 Capital Projects	\$	750,000
FUND #310 Capital Maintenance Reserve	\$	40,000
Total Other Funds	\$	27,275,585
TOTAL EXPENDITURE ESTIMATES	\$	49,865,610

TOTAL COUNTY BUDGET GENERAL FUND REVENUES	\$	22,590,025
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	\$	22,590,025
Additions to Capital Maintenance Reserve		
Additions to Glebe Fund Balance		
<i>Beginning General Fund Unassigned Balance - July 1, 2021</i>		\$7,012,368
Increase (Decrease) in Unassigned Balance	\$	-
<i>Ending General Fund Unassigned Balance - June 30, 2022</i>		\$7,012,368

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 2021 ARE HEREBY SET AS FOLLOWS: A VEHICLE LICENSE TAX OF \$40 FOR CARS, TRUCKS, AND MOTOR HOMES, AND \$25 FOR MOTORCYCLES; \$0.74 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, 2021, AND A TAX RATE OF \$1.20 PER ONE HUNDRED DOLLARS ORIGINAL COST FOR BUSINESS PERSONAL PROPERTY, MACHINERY AND TOOLS, AND FARM MACHINERY, 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, 2021, 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:

\$0.74 per \$100.00 of 100% assessed valuation for real estate and mobile homes (by adoption vote)

\$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 Tax - \$30 for all non-retail businesses located outside Town of Tappahannock

BE IT FURTHER ORDERED THAT THE PROPOSED 2021-2022 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

ADOPTED this 6th day of May 2021.

CERTIFICATION OF ADOPTION RESOLUTION

The undersigned Clerk of the Board of Supervisors of the County of Essex, Virginia certifies that the Resolution set forth above was duly adopted during an open public and electronic meeting on the 6th day of May 2021 by a majority of the members of the Essex County Board of Supervisors with the following votes:

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

Signed this 11th day of May 2021.

ATTEST:



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

