

Resolution #23-008

**ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
APPROVING THE FISCAL YEAR 2023-2024 ANNUAL FISCAL PLAN
FOR ESSEX COUNTY
AND
ESTABLISHMENT OF VARIOUS TAX RATES FOR
CALENDAR YEAR 2023**

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 2023-2024;

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 2023-2024 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 2023-2024 A REVENUE BUDGET OF \$26,927,460 AND AN EXPENDITURE BUDGET OF \$26,927,460 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, 2023, AND EXTENDING TO JUNE 30, 2024, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

**ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET
FISCAL YEAR 2023-2024**

REVENUE ESTIMATES	ADOPTED FISCAL YEAR 2024
FUND #100 General Funds	
General Property Tax	17,128,394
Other Local Taxes	3,649,114
Permits, Privilege, and Regulatory Fees	215,450
Fines and Forfeitures	27,635
Revenue from Use of Money and Property	112,500
Charges for Services	535,349
Miscellaneous Revenue	67,850
Non-Categorical Aid (State)	1,584,921

Shared Expenses (State)	1,543,343
Other Categorical Aid (State)	337,432
Revenue from Federal Government	419,475
Other Revenue Sources	40,162
Transfer from Reserve	1,265,835
Total General Funds	26,927,460
Other Funds	
Fund #102 Childrens Services Act (CSA)	1,844,930
Fund #105 Social Services	2,690,493
Fund #110 Debt Service	3,117,131
Fund #154 Glebe	0
Fund #205 Education	18,396,138
Fund #207 School Food	840,476
Fund #208 School Grant	4,787,117
Fund #225 Debt Service Reserve	0
Fund #301 Capital Projects	793,835
Fund #310 Capital Maintenance Reserve	0
Total Other Funds	32,470,120
TOTAL REVENUE ESTIMATES	59,397,580
EXPENDITURE ESTIMATES	
FUND #100 General Funds	
Legislative	447,101
General and Financial Administration	1,228,995
Commissioner of The Revenue	346,716
Assessor	100,000
Treasurer	285,179
Electoral Board	75,335
Registrar	178,260
Courts	610,016
Office on Youth	5,978
Commonwealth's Attorney	391,523
Sheriff (Law Enforcement)	1,657,737
Fire and Rescue	237,726
Ambulance and Rescue Services	1,687,636
Forestry Service	7,914
Building	260,729
Animal Control	202,426
Medical Examiner	250
Zoning	167,474
Sheriff (Lockup and Dispatch)	1,507,886

Refuse Disposal	1,076,752
General Properties	668,316
Communications	238,326
Technology	638,056
Local Health Department	162,904
Mental Health	48,541
Bay Aging	142,288
Community College	8,744
Parks and Recreation (Partners)	6,901
Swimming Pool	79,816
Parks, Recreation, Summer Programs	182,490
Library	256,530
Essex County Museum	23,690
Economic Development	94,400
Planning District Commission	37,370
Three Rivers Soil and Water	11,025
Miscellaneous Programs	66,094
VPI Cooperative Extension	59,246
Capital Improvement Projects	740,109
Total Direct Expenditures	13,940,479
TRANSFERS	
CSA Fund	710,852
Virginia Public Assistance	828,672
Debt Service Fund	3,117,131
Transfer to COVID-19 Fund	0
School Fund - Local	7,536,492
Debt Reserve Fund	0
Transfer to Capital Projects Fund #301	793,835
Total Transfers	12,986,982
TOTAL REQUIREMENT - GENERAL FUND	26,927,460
FUND #102 Childrens Services Act (CSA)	1,844,930
FUND #105 Social Services	2,690,493
FUND #110 Debt Service	3,117,131
FUND #140 Pandemic Response	0
FUND #154 Glebe	0
FUND #205 Education	18,396,138
FUND #207 School Food	840,476

FUND #208 School Grant	4,787,117
FUND #225 Debt Service Reserve	0
FUND #260 Sheriff's Asset Forfeiture	0
FUND #301 Capital Projects	793,835
FUND #310 Capital Maintenance Reserve	
Total Other Funds	32,470,120
TOTAL EXPENDITURE ESTIMATES	59,397,580
TOTAL COUNTY BUDGET GENERAL FUND REVENUES	26,927,460
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	26,927,460
Additions to Capital Maintenance Reserve	
Additions to Glebe Fund Balance	
<i>Beginning General Fund Unassigned Balance - July 1, 2022</i>	8,721,629
Increase (Decrease) in Unassigned Balance	-1,265,835
<i>Ending General Fund Unassigned Balance - June 30, 2023</i>	7,455,794

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 2023 ARE HEREBY SET AS FOLLOWS: A VEHICLE LICENSE TAX OF \$40 FOR CARS, TRUCKS, AND MOTOR HOMES, AND \$25 FOR MOTORCYCLES; \$0.73 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 PERSONAL PROPERTY TAX RATE OF \$3.50 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON AUTOMOBILES, LIGHT TRUCKS, MOTORCYCLES AND BOATS LOCATED IN ESSEX COUNTY ON JANUARY 1, 2023, AND \$4.00 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL OTHER TAXABLE, TANGIBLE PERSONAL PROPERTY LOCATED IN ESSEX COUNTY ON JANUARY 1, 2023, 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, 2023, AND THAT THERE BE, A \$30 BUSINESS LICENSE FEE FOR ALL NON-RETAIL BUSINESSES LOCATED OUTSIDE THE TOWN OF TAPPAHANNOCK, AND THAT THERE BE, A CIGARETTE TAX RATE OF \$0.40 FOR EACH PACKAGE CONTAINING TWENTY CIGARETTES; \$0.02 FOR EACH CIGARETTE CONTAINED IN PACKAGES OF FEWER OR MORE THAN TWENTY CIGARETTES SOLD OR USED WITHIN ESSEX COUNTY, AND THAT THERE BE, AN ANTICIPATED TRANSIENT OCCUPANCY TAX OF 6% OF THE TOTAL ROOM CHARGE. 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:

\$0.73 per \$100.00 of 100% assessed valuation for real estate and mobile homes

\$3.50 per \$100.00 of 100% NADA clean trade assessed valuation for automobiles, light trucks and motorcycles

\$3.50 per \$100.00 of 50% Retail assessed valuation for boats (\$1.75 effective rate)

\$4.00 per \$100.00 of 50% Retail assessed valuation for aircraft 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

Cigarette tax - \$0.40 for each package containing twenty cigarettes; \$0.02 for each cigarette contained in packages of fewer or more than twenty cigarettes sold or used within Essex County

Transient Occupancy Tax – anticipate 6% of total room charge, effective date July 1, 2023

BE IT FURTHER ORDERED THAT THE PROPOSED 2023-2024 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

ADOPTED THIS THE 25th DAY OF APRIL 2023.

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 meeting on the 25th of April 2023 by a majority of the members of the Essex County of Board of Supervisors with the following votes:

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

Signed this 27th day of April 2023.

ATTEST:

April L. Rounds

April L. Rounds, Clerk
Board of Supervisors of the County of Essex, Virginia

