

**Resolution #24-004**

**ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION  
APPROVING THE FISCAL YEAR 2024-2025 ANNUAL FISCAL PLAN  
FOR ESSEX COUNTY  
AND  
ESTABLISHMENT OF VARIOUS TAX RATES FOR  
CALENDAR YEAR 2024**

**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 2024-2025;

**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 2024-2025 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 2024-2025 A REVENUE BUDGET OF \$27,321,674 AND AN EXPENDITURE BUDGET OF \$27,321,674 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, 2024, AND EXTENDING TO JUNE 30, 2025, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

**ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET  
FISCAL YEAR 2024-2025**

	<b>ADOPTED FISCAL YEAR 2025</b>
<b>FUND #100 General Funds</b>	
General Property Tax	17,054,103
Other Local Taxes	3,631,883
Permits, Privilege, and Regulatory Fees	188,050
Fines and Forfeitures	35,000
Revenue from Use of Money and Property	457,000
Charges for Services	631,200

Miscellaneous Revenue	110,975
Non-Categorical Aid (State)	1,552,421
Shared Expenses (State)	1,677,925
Other Categorical Aid (State)	255,190
Revenue from Federal Government	438,062
Other Revenue Sources	35,000
Transfer from Reserve	1,254,865
<b>Total General Funds</b>	<b>27,321,674</b>
<b>Other Funds</b>	
<b>Fund #102 Childrens Services Act (CSA)</b>	2,010,151
<b>Fund #105 Social Services</b>	2,809,482
<b>Fund #110 Debt Service</b>	3,096,619
<b>Fund #205 Education</b>	18,396,138
<b>Fund #207 School Food</b>	929,926
<b>Fund #208 School Grant</b>	2,131,496
<b>Fund #301 Capital Projects</b>	1,254,865
<b>Total Other Funds</b>	<b>30,628,677</b>
<b>TOTAL REVENUE ESTIMATES</b>	<b>57,950,351</b>
<b>EXPENDITURE ESTIMATES</b>	
<b>FUND #100 General Funds</b>	
Legislative	427,138
General and Financial Administration	1,136,790
Commissioner of The Revenue	321,965
Assessor	224,500
Treasurer	313,603
Electoral Board	81,847
Registrar	172,782
Courts	672,484
Office on Youth	6,337
Commonwealth's Attorney	408,185
Sheriff (Law Enforcement)	1,711,327
Fire and Rescue	241,848
Ambulance and Rescue Services	1,841,178
Forestry Service	6,776
Building	336,144
Animal Control	218,610
Medical Examiner	250
Zoning	245,186
Sheriff (Lockup and Dispatch)	1,372,343
Refuse Disposal	1,175,067
General Properties	682,174

Communications	259,219
Technology	629,232
Local Health Department	174,307
Mental Health	55,808
Bay Aging	142,288
Community College	9,006
Parks and Recreation (Partners)	11,000
Swimming Pool	82,566
Parks, Recreation, Summer Programs	199,260
Library	257,282
Essex County Museum	23,690
Economic Development	44,400
Planning District Commission	46,081
Three Rivers Soil and Water	11,025
Miscellaneous Programs	45,108
VPI Cooperative Extension	60,962
Capital Improvement Projects	112,386
<b>Total Direct Expenditures</b>	<b>13,760,153</b>
<b>TRANSFERS</b>	
CSA Fund	774,511
Virginia Public Assistance	899,034
Debt Service Fund	3,096,619
School Fund - Local	7,536,492
Transfer to Capital Projects Fund #301	1,254,865
<b>Total Transfers</b>	<b>13,561,521</b>
<b>TOTAL REQUIREMENT - GENERAL FUND</b>	
	<b>27,321,674</b>
<b>FUND #102 Childrens Services Act (CSA)</b>	2,010,151
<b>FUND #105 Social Services</b>	2,809,481
<b>FUND #110 Debt Service</b>	3,096,619
<b>FUND #205 Education</b>	18,396,138
<b>FUND #207 School Food</b>	929,926
<b>FUND #208 School Grant</b>	2,131,496
<b>FUND #301 Capital Projects</b>	1,254,865
<b>Total Other Funds</b>	<b>30,628,676</b>
<b>TOTAL EXPENDITURE ESTIMATES</b>	
	<b>57,950,350</b>

<b>TOTAL COUNTY BUDGET GENERAL FUND REVENUES</b>	<b>27,321,674</b>
<b>TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES</b>	<b>27,321,674</b>
<b>Additions to Capital Maintenance Reserve</b>	
<b>Additions to Glebe Fund Balance</b>	
<b>Beginning General Fund Unassigned Balance - July 1, 2024</b>	<b>10,085,447</b>
<b>Increase (Decrease) in Unassigned Balance</b>	<b>(1,254,865)</b>
<b>Ending General Fund Unassigned Balance - June 30, 2025</b>	<b>8,830,582</b>

**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 2024 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, 2024, AND \$4.00 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL OTHER TAXABLE, TANGIBLE PERSONAL PROPERTY LOCATED IN ESSEX COUNTY ON JANUARY 1, 2024, 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, 2024, 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, A 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 – 6% of total room charge

BE IT FURTHER ORDERED THAT THE PROPOSED 2024-2025 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

**ADOPTED** THIS 23<sup>RD</sup> DAY OF APRIL 2024.


### **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 23<sup>rd</sup> of April 2024 by a majority of members of the Essex County Board of Supervisors with the following votes:

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

Signed this 23<sup>rd</sup> day of April 2024.

ATTEST:



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

