

Essex County General Fund Proposed Budget for Fiscal Year 2013-2014



Essex County
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ESSEX COUNTY
General Fund Proposed Budget
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Budget Synopsis

The following County Administrator's Recommended Budget synopsis is prepared and published for information and fiscal planning purposes only. The inclusion in the Budget of any items does not constitute a commitment or obligation on the part of the Essex County Board of Supervisors to appropriate any funds for that item or purpose. The Budget has been presented on the basis of the estimates and requests submitted to the County Administrator's Office by the several Officers and Department Heads of the County. There is no obligation or allocation of any funds of Essex County for any purpose until there has been an appropriation for that purpose by the Essex County Board of Supervisors.

A change is proposed in the method of calculation of value for automobiles, light trucks, and motorcycles taxed pursuant to the personal property tax from being based on loan value to trade in value with a concurrent reduction of the vehicle license tax to \$0.00. Additionally, due to the 2013 Reassessment, an equalized tax rate of \$0.84 will be proposed.

Copies of the proposed budget are on file and are available for review in the County Administrator's Office, 205 S. Cross Street, Tappahannock, Virginia; at the Essex County Public Library, Tappahannock, Virginia; and on the Essex County website at <http://www.essex-virginia.org>.

REVENUE ESTIMATES	Current Fiscal Year 2013	Proposed - Fiscal Year 2014
General Fund 001		
General Property Tax	\$12,892,550	\$13,294,891
Other Local Taxes	\$2,585,200	\$2,525,178
Permits, Privilege, and Regulatory Fees	\$50,900	\$43,575
Fines and Forfeitures	\$20,000	\$15,000
Revenue from Use of Money and Property	\$6,000	\$10,700
Charges for Services	\$137,000	\$125,100
Miscellaneous Revenue	\$515,955	\$753,200
Non-Categorical Aid (State)	\$1,160,600	\$1,168,150
Shared Expenses (State)	\$1,083,341	\$1,082,782
Other Categorical Aid (State)	\$1,447,720	\$1,378,854
Comprehensive Services Act Fund 002		
Comprehensive Services Act	\$550,000	\$400,000
Special Welfare Fund 055		
Special Welfare Fund	\$15,000	\$15,000
Education Fund 205		
Education (State, Federal and Non-General Local Funds)	\$9,489,579	\$8,893,390
School Food Fund 207		
School Food Fund	\$681,070	\$759,640
Title I Fund 208		
Title I Fund	\$839,133	\$476,325
TOTAL REVENUE ESTIMATES	\$31,474,048	\$30,941,785

EXPENDITURE ESTIMATES

Current Fiscal Year 2013

Proposed - Fiscal Year 2014

General Fund 001

Legislative	\$1,703,469	\$399,200
General and Financial Administration	\$1,055,878	\$1,000,488
Electoral Board and Officials	\$24,587	\$24,587
Registrar	\$86,148	\$87,448
Courts	\$407,407	\$427,169
Commonwealth's Attorney	\$255,198	\$259,578
Sheriff (Law Enforcement)	\$1,133,456	\$1,099,139
Sheriff (Lockup & Dispatch))	\$1,178,756	\$1,196,153
Fire and Rescue	\$1,212,250	\$1,139,169
Building and Zoning	\$224,520	\$258,063
Animal Control	\$141,982	\$166,966
Medical Examiner	\$250	\$250
Emergency Services (Civil Defense)	\$58,169	\$78,356
Refuse Collection	\$188,670	\$204,062
Refuse Disposal	\$678,491	\$692,462
General Properties	\$419,974	\$0
Facilities Management	\$0	\$938,100
Local Health Department	\$108,155	\$109,744
Mental Health	\$32,553	\$32,553
Welfare/Social Services	\$1,880,605	\$1,666,886
Community College	\$6,436	\$7,224
Parks and Recreation	\$233,582	\$274,609
Library	\$176,829	\$194,614
Essex County Museum	\$18,500	\$20,000
Middle Peninsula Planning District Commission	\$16,300	\$16,300
Three Rivers Soil and Water Conservation	\$11,025	\$11,880
Miscellaneous Programs	\$24,253	\$31,953
VPI Extension Service	\$43,967	\$44,380
Sales Tax Reimbursement - Town Share	\$124,000	\$160,000
Local Aid To The Commonwealth	\$67,335	\$0
Debt Service	\$0	\$3,606,896
<i>Total Direct Expenditures</i>	<i>\$11,512,745</i>	<i>\$14,148,229</i>

Transfers

Schools - Transfer to Education Fund	\$7,606,653	\$6,017,531
CSA - Transfer to Community Services Act Fund	\$125,482	\$150,000
Reserve - Transfer Reserve	\$454,386	\$0
Reserve - Transfer Debt Service Reserve	\$0	\$81,670
<i>Total Transfers</i>	<i>\$8,186,521</i>	<i>\$6,249,636</i>

TOTAL REQUIREMENT - GENERAL FUND

\$19,699,266

\$20,397,865

Comprehensive Services Act Fund 002

Comprehensive Services Act (Including General Funds)	\$750,000	\$550,000
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Special Welfare Fund 055

Special Welfare Fund	\$15,000	\$15,000
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Education Fund 205

Education (Including General Funds)	\$17,221,714	\$14,910,921
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School Food Fund 207

School Food Fund	\$681,070	\$759,640
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Title I Fund 208

Title I Fund	\$839,133	\$476,325
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TOTAL COUNTY BUDGET REVENUES	\$31,474,048	\$30,941,785
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TOTAL COUNTY BUDGET EXPENDITURES	\$31,019,662	\$30,860,115
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<i>Difference (Transfers to Reserves)</i>	<i>\$454,386</i>	<i>\$81,670</i>
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Beginning General Fund Balance - July 1, 2013	\$3,074,600	
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Ending General Fund Balance - June 30, 2014		\$3,156,270
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Proposed Tax Rates for Calendar Year 2013

- \$0.84 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 aircraft, boats, and RVs
- \$3.50 per \$100.00 of 75% Retail assessed valuation for large trucks and trailers
- \$3.50 per \$100.00 of 10% Original Cost for business property and machinery & tools
- \$3.75 per \$100.00 of 5% Wholesale Value for merchants' capital
- \$0 Vehicle License Tax for cars, light trucks and motorcycles

County Administrator's Budget Message

To: The Members of the Board of Supervisors

I am pleased to present to the Essex County Board of Supervisors the spending plan for July 1, 2013 through June 30, 2014. The County's Fiscal Year 2014 Proposed Budget represents the culmination of nearly three months of staff effort. The budget call was issued on January 11, 2013 and requests were due on February 6, 2013. Since that time, staff and I have worked with the requesting departments and agencies to develop a budget that emphasizes the priorities of the Board of Supervisors.

The proposed budget serves three purposes. First, as a policy document, the budget represents the implementation of the Board's policy setting in the form of specific funding decisions.

Second, the Board has the sole authority to set tax rates and authorize spending. This authority is exercised through approval of the annual operating budget.

Finally, the budget is a financial planning tool through which the County ensures that the available sources of funds will be sufficient to meet the anticipated and unanticipated cost of providing services to County citizens over the coming year.

The Proposed Budget includes the following:

- a real estate tax of \$0.84 per \$100 of assessed value;
- a compensation package that adjusts for health insurance and group life rate increases and provides for 2% salary increase for all county and school employees;
- an increase of \$451,000 for School Debt Service and level funding for the School Operating Budget; and,
- funding of a debt service reserve fund to ensure payment of years 6 through 10 of the school bond repayment schedule.

Furthermore, the Proposed Budget:

- is balanced as required by law, and
- achieves all budget guidelines set forth by the Board.

The Budget Process in Essex County

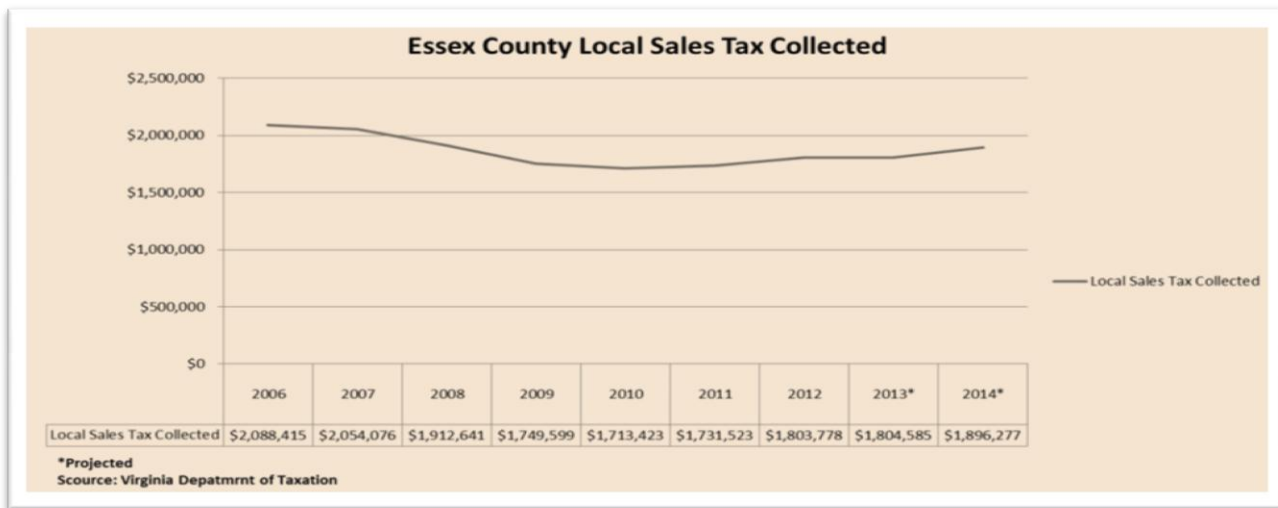
In compliance with the Code of Virginia, Essex County's policy for the General Fund is to propose and adopt a balanced budget, whereby revenues equal expenditures. The County's revenue stream consists of local, state, federal and other financing sources. The majority of the County's revenue is derived from general property taxes. The County's expenditure budget is divided into functional areas discussed in greater detail later.

The general economic conditions being experienced in Virginia and Essex County were considered in formulating this budget. Economic uncertainties still exist, especially in light of looming federal budget cuts and a still tentative national economic recovery. The unemployment level in Essex County has not yet returned to the levels of late 2007 but is better than what was experienced in early 2009 and 2010. In addition the following table shows Essex County's unemployment rate lags behind other counties and regions in the state.



Virginia County Unemployment Rate December 2012

Another economic indicator that we looked at was Local Sales Tax collections. Essex County imposes a 1% local sales tax on purchases that occur within Essex County at the retail level. Sales tax is highly seasonal. In order to try to develop a more usable trend looking at annual collections is helpful. It can be easily observed that sales tax collections have not returned to the 2006 highs, but there appears to be a slight upward motion in the most recent years, perhaps an indication that people are again spending...as is the National trend.



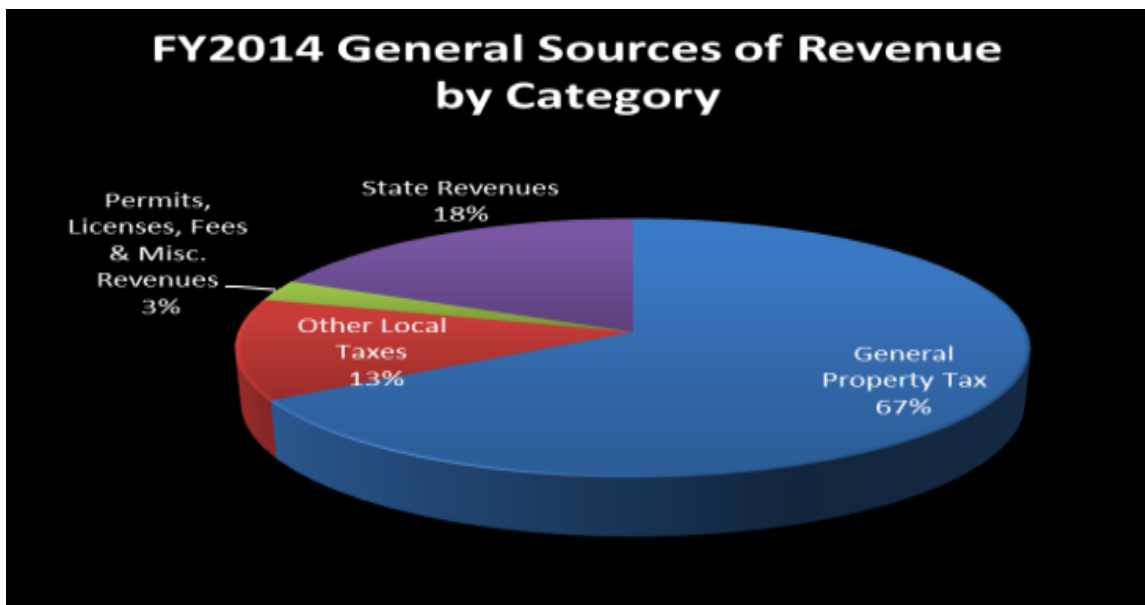
These various measures provide different ways of looking at economic activity and while no one measure is completely reliable as a tool to forecast the future they do seem to indicate that Essex County, the State and Nation continues to experience a slow upturn. However, the direction of the change is so slight that modest changes in the broader National economy could halt this progress.

2013-2014 Essex County Budget

Source of Revenues

We are beginning to experience a slight improvement in the local economy. Our revenue forecasts reflect this improvement primarily in sales tax. Last year's Board action of a nine cent increase in the Real Property Tax rate will provide the necessary funds to pay debt service on the Essex High School renovation and reconstruction project and to fund a debt reserve fund necessary to cover future increases in principal and interest payments.

The General Fund is comprised of 82% local funds and 18% State funds (see chart below).



Revenues from the Commonwealth are expected to continue to decline as the General Assembly continues to eliminate programs in its "devolution" to locally funded initiatives.

The largest component of local revenues is General Property Tax followed by Other Local Taxes (primarily Local Sales and Use tax). Under Miscellaneous Revenues we do expect the Emergency Medical Services billing receipts to reach \$300,000 in 2013-2014.

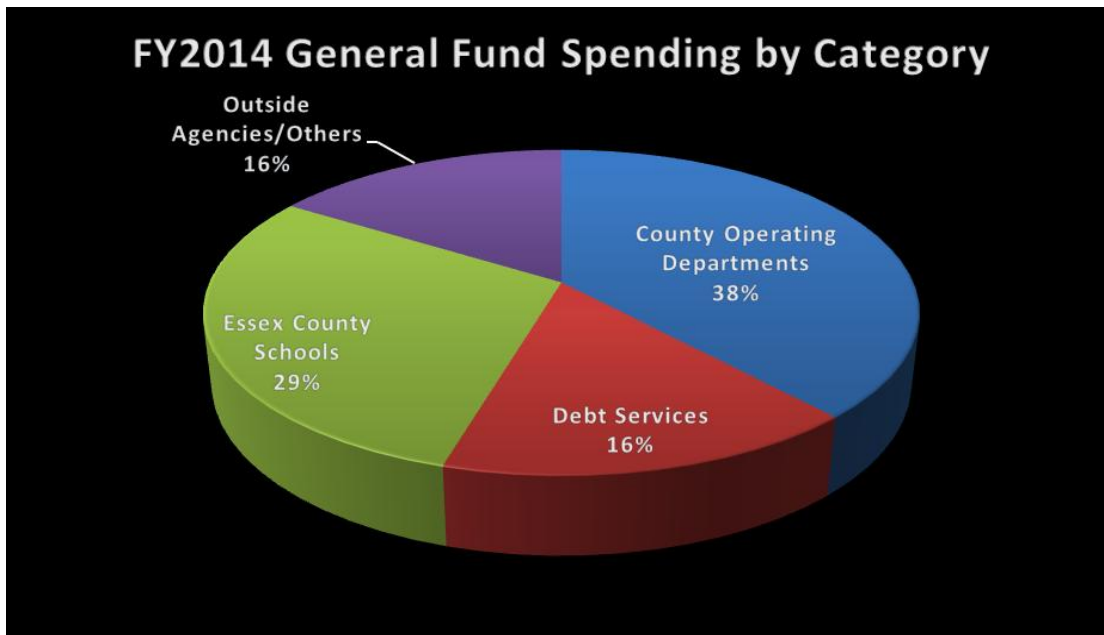
Expenditures

We have provided an expenditure plan that achieves the following goals:

- Meets the new debt service requirements to finance the Essex High School renovation and reconstruction program,
- Meets the financial plan goals to begin to develop a capital reserve fund to be utilized initially in years 6 through 10 of the school bond repayment schedule when principal payments increase significantly,
- Upgrades the county information technology infrastructure, and
- Limits most programs at level funding only.

How Expenditures are Distributed

The following chart presents the relative proportion of how the expenditures are incurred. Public Safety constitutes the largest portions of the County's Operating Budget.



Budget Discussion

There are several items included in the Budget that warrant further discussion.

- Functional Realignments

Several county budgets were realigned to provide for greater accountability and transparency. Legal Services and Debt Service will be tracked as a separate cost centers for greater transparency. Management Services and Facilities Management Departments have been created for greater transparency and accountability.

- Debt Service Reserve Fund

The debt service for the \$20 million Essex High School renovation and reconstruction required a nine cents increase in Real Property Tax rate, allowing for the payment of the current debt service out of current revenues while establishing a debt reserve fund balance that will be called upon in years 6 through 10 of the repayment when the principal payments increase substantially. For this reason, the proposed budget shows a debt service reserve very close to what was modeled by Davenport LLC, our financial advisors.

- Evolving EMS program

Our first year of the hybrid system has been completed. During this time, we have made a successful transition to a career and volunteer system. In the process ongoing staffing needs were identified. We are now at a staffing level of eight full time ALS providers and two fulltime BLS providers as well as maintaining a roster of part-time providers. An increase in the personal services budget was made to reflect actual operating experience we gained during this first year of operation.

- Capital Funds

We have included \$140,000 in capital funds for major upgrade of the county's information technology systems.

Summary

I believe that the County has both weathered and managed the worst of the economic storm. This could not have been accomplished without the Board's leadership and the County's outstanding employees carrying out the County's mission. The requirements of the Code of Virginia regarding the development, preparation, and presentation of the budget to the Board of Supervisors by the County Administrator have been met. Staff has worked diligently to keep costs to a minimum while still meeting the expectations of county citizens. I would like to thank all County agencies and departments for their efforts. Special thanks go to Linda Lumpkin, Deputy County Administrator and county staff member Juanita Sydnor for a superb effort in putting this document together.

Respectfully Submitted,

A handwritten signature in cursive script that reads "A. Reese Peck".

A. Reese Peck
County Administrator

Revenue Estimates

REVENUE ESTIMATES	Current Fiscal Year 2013	Proposed - Fiscal Year 2014
General Fund 001		
General Property Tax	\$12,892,550	\$13,294,891
Other Local Taxes	\$2,585,200	\$2,525,178
Permits, Privilege, and Regulatory Fees	\$50,900	\$43,575
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TOTAL REVENUE ESTIMATES	\$31,474,048	\$30,941,785

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Real Estate Taxes	\$9,554,077	\$10,673,000	\$10,733,000	0.56%
Public Service Property Taxes	\$229,456	\$240,000	\$272,000	13.33%
Personal Property Taxes	\$1,758,025	\$1,657,900	\$1,891,461	14.09%
Machinery & Tools Taxes	\$58,811	\$56,000	\$58,215	3.96%
Merchants Capital Taxes	\$66,944	\$67,150	\$75,015	11.71%
Penalties' Interest	\$291,667	\$198,500	\$265,200	33.60%
	<u>\$11,958,980</u>	<u>\$12,892,550</u>	<u>\$ 13,294,891</u>	<u>3.12%</u>

Budget Comments

General Property Taxes - include revenues received from levies made on real and personal property of County property owners and business establishments.

Real Estate Property Taxes – taxes on residential and business land and buildings are based upon a tax rate per \$100 of assessed value, which is adopted by the Board of Supervisors during the budget process. The tax rate is then applied to the assessed value of individual property, as determined by the Real Estate Assessor during the reassessment process. The current tax rate is \$.695 but will be changed to an effective tax rate of \$.84, as a result of reassessment, with declining property values.

Public Service - real estate, personal property and merchants' capital tax collected from utility companies mandated by the State Corporation Commission (SCC).

Personal Property Taxes - Assessed by the Commissioner of the Revenue on four categories – individual personal property, business personal property, mobile homes, and machinery and tools. The tax rate is \$3.50 per \$100 of assessed value. Individual and business vehicles are assessed at 100 percent of loan value but may be changed to trade value as determined by the National Automobile Dealers Association. Mobile homes are billed at the real estate rate. FY14 changes the manner in which the Commissioner assessed vehicles.

Machinery & Tools - except machinery and equipment used by farm wineries as defined in Section 4.1-100, used in a manufacturing, mining, water well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business shall be listed and are hereby segregated as a class of tangible personal property separate from all other classes of property and shall be subject to local taxation only, which is \$3.50 Per \$100 of assessed value.

Merchants Capital Taxes - includes inventory for sale as merchandise and daily rental vehicles. A locality may impose either a BPOL tax or a merchants' capital tax on merchants, but it is forbidden from assessing both. The current rate for merchants' capital is \$3.75 per \$100 of assessed value.

Penalties & Interest – Charges imposed to customers who exceed the due date for general property taxes. Also included is the interest on late payments.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Local Sales & Use Taxes	\$1,800,848	\$1,850,000	\$1,896,277	11.26%
Communications Tax	\$353,876	\$142,000	\$320,000	16.67%
Consumer Utility Taxes	\$229,749	\$300,000	\$250,000	-50%
E911 Map Books		\$500		N/A
Refuge Revenue Sharing		\$7,700	\$7,700	0%
Motor Vehicle Licenses	\$247,258	\$240,000	\$0	-100%
Taxes on Recordation of Deeds	\$45,437	\$45,000	\$51,201	13.78%
	<u>\$2,677,168</u>	<u>\$2,585,200</u>	<u>\$2,525,178</u>	<u>2.32%</u>

Budget Comments

Other Local Taxes includes the 1% **Local Sales Tax**. This tax is collected with the 5% State sales tax at the time of sale, and remitted to the County. The FY'14 budget projects a slight increase.

Consumer Utility Taxes – Includes revenues received from the utility companies for fees included in bills received from citizens of Essex County.

Motor Vehicle Licenses - The Commissioner has requested elimination of Vehicle License Fees for FY14.

Taxes on Recordation of Deeds – The Commonwealth of Virginia levies a tax on the recordation of deeds, deeds of trust, mortgages, leases, and contracts for the sale, assignment, transfer, conveyance or vestment of lands, tenements or realty.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Animal Licenses	\$8,269	\$8,000	\$5,000	37.50%
Transfer Fees	\$366	\$500	\$400	20%
Variance & Subdivision	\$564	\$1,000	\$750	25%
Building Permits	\$32,566	\$32,000	\$30,000	6.25%
Electrical Permits			\$3,000	N/A
Heating and Plumbing Permits	\$40	\$300	\$275	8.33%
Wetland Permits	\$2,000	\$1,500	\$1,300	13.33%
Conditional Use Permits	\$200	\$1,000	\$375	62.50%
Erosion Control Permits		\$2,500	\$1,500	40%
Peddlers License	\$75	\$100	\$500	400%
Zoning Permits	\$520	\$1,000	\$450	55%
Trash Pick-Up Service	\$25		\$25	N/A
	<u>\$50,575</u>	<u>\$50,900</u>	<u>\$43,575</u>	-14.39%

Budget Comments

Erosion and Sediment Control Review Fee – The fee that is collected as it relates to environmental issues.

Building Permits – Revenues collected for new and improved construction on a parcel of land.

Fees currently charged:

Variance & Subdivision Permits – Minor subdivision, 5 lots or less, \$25.00. Major subdivision, 6 lots or more, \$100.00, Variance \$200.00

Building Permits – building permits 10 cent square foot living area, 8 cent square foot, porches, decks, garages, sheds.

Electrical Permits – Electric, \$35.00, 200 amps on up

Heating and Plumbing Permits – HVAC minimum \$30.00 or \$6.00 per thousand plumbing.

Wetland Permits – Wetlands \$200.00

Conditional Use Permits – Conditional Use \$200.00

Erosion Control Permits - Erosion and Sediment \$100.00, Land Disturbance \$50.00

Zoning Permits – Zoning \$25.00

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Court Fines & Forfeitures	\$11,796	\$20,000	\$15,000		25%
	<u>\$11,796</u>	<u>\$20,000</u>	<u>\$15,000</u>		25%

Budget Comments

This category of revenue reflects monies received as a result of the imposition of fines on persons charged with violation of County Ordinances and are project to decline.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Revenue from Use of Money	\$5,567	\$4,000	\$6,100	52.5%
Rental of General Property	\$0	\$2,000	\$4,600	130%
	\$5,567	\$6,000	\$10,760	78.33%

Budget Comments

\$4,600 in rent received from Chesapeake Bay Governor’s School.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Court Costs	\$67,676	\$72,000	\$70,500	2.05%
Commonwealth's Attorney's Fees	\$1,103	\$500	\$500	0%
Parks & Recreation Fees	-	-	\$11,000	N/A
Swimming Pool Fees	\$18,093	\$19,000	\$8,000	N/A
Charges For Planning/Community	\$9,456	\$15,500	\$4,100	73.55%
Charges For Environmental	\$30,000	\$30,000	\$30,000	0%
	<u>\$126,328</u>	<u>\$137,000</u>	<u>\$125,100</u>	<u>-8.69%</u>

Budget Comments

Court Costs – Includes court costs such as jail processing fees and traffic case fees.

Parks and Recreation Fees – Fees collected from fall soccer, in-door soccer, and volleyball.

Swimming Pool Fees – Pool fees and profits from concessions.

Charges For Planning/Community – Includes charges for maps, land cards, and sale of Essex County History Books.

Charges for Environmental Management – Town's share of Refuse Disposal.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Copies	\$6,037	\$4,000	\$5,500	37.5%
VPAP Local Refunds	\$1,464	\$1,500	\$1,200	20%
Miscellaneous Refunds	\$3,081	\$12,000	\$3,500	65%
State Jury Warrants-Reimbursement	\$3,450	\$1,500	\$0	N/A
Town's Erosion & Sediment Co	\$2,500	\$3,000	\$2,500	16.67%
Restitution Revenue - Sheriff	\$2,329	\$2,010	\$2,500	24.38%
Miscellaneous Revenue	\$0	\$1,000	\$0	N/A
Sheriff's Seizures	\$0	\$1,000	\$1,000	0%
School-EHS Security By Sheriff	\$16,221	\$12,000	\$12,000	0%
Grant-G.I.S System	\$0	\$150,000	\$0	N/A
VPSA Refund – VRA 2002B	\$23,585	\$0	\$0	0%
Debt Service – School QSCB Credit	\$0	\$0	\$425,000	N/A
EMS Billing Cost Recovery	\$266,145	\$300,000	\$300,000	0%
	<u>\$328,822</u>	<u>\$486,000</u>	<u>\$753,200</u>	54.98%

Budget Comments

This Budget provides for small nonrecurring revenues received that are not appropriately recorded under other revenue budgets. These include miscellaneous refunds and EMS Billing Cost Recovery.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
<u>Non-Categorical</u>				
Rolling Stock Taxes	\$998	\$1,100	\$650	-40.91%
Mobile Home Taxes	\$8,770	\$5,000	\$8,000	60%
Clerk's Fees - Deeds	\$63,495	\$60,000	\$65,000	8.33%
2.5% Car Rental Taxes	\$979	\$1,000	\$1,000	0%
EMS Four – For – Life	\$12,695	\$9,500	\$9,500	0%
Rent – Health Department	\$26,194	\$30,000	\$30,000	0%
PPTRA – Car Tax Reimbursement	\$1,054,171	\$1,054,000	\$1,054,000	0%
<u>Shared Expenses (Categorical)</u>				
Commonwealth's Attorney	\$152,625	\$152,700	\$153,000	.02%
Sheriff	\$589,660	\$568,998	\$569,650	.11%
Commissioner of the Revenue	\$80,992	\$82,221	\$82,572	.43%
Treasurer	\$67,136	\$66,338	\$66,391	.08%
Medical Examiner		\$250	\$250	0%
Registrar	\$40,377	\$46,500	\$42,000	-9.68%
Clerk of The Circuit Court	\$168,024	\$166,334	\$168,919	1.55%
<u>Other Categorical</u>				
Public Assistance; Welfare Admin	\$1,115,555		\$1,224,488	N/A
Social Services	\$0	\$1,309,989	\$0	N/A
Emergency Services	\$13,316	\$13,000	\$13,316	2.43%
E-911 Wireless State Funds	\$43,333	\$17,000	\$18,350	7.94%
Litter Control	\$6,028	\$6,000	\$8,700	45%
Receipts From EMS Billing (RES)	\$6,003	\$0	\$1,100	N/A
Fire Programs Grant	\$22,731	\$22,731	\$23,000	1.18%
Grant – DMV	\$2,169	\$0	\$8,700	N/A
Grant – Library	\$0	\$14,000	\$17,000	21.43%
Grant - Circuit Court	\$4,999	\$0	\$0	N/A
Grant – DCJS re: L. E. Block	\$1,628	\$0	\$1,200	N/A
Grant – Victim Witness	\$20,352	\$25,000	\$22,000	-12%
Grant – Domestic Violence	\$30,281	\$40,000	\$40,000	0%
SNAP-VPSA 2003D	\$19,742	\$0	\$0	N/A
Sheriff – Asset Forfeiture	\$0	\$0	\$1,000	N/A
Total	\$1,286,137	\$1,447,720	\$1,378,854	-4.76%

Budget Comments

This budget provides for revenues received from the Commonwealth of Virginia in three categories: Non-Categorical Aid, Shared Expenses (Categorical), and Categorical Aid. Non-Categorical Aid includes revenues which are raised by the Commonwealth and shared with local government. The use of such revenue is at the discretion of the local government. Shared Expenses (Categorical) includes revenues received from the Commonwealth for the State's share of expenditures in activities that are considered to be joint responsibilities. Categorical Aid includes revenues received from the Commonwealth, which are designated by the Commonwealth for a specific use by local government.

Rolling Stock Tax – State tax that is imposed on the rolling stock of certificated motor vehicle carriers doing business in Virginia.

Mobile Home Titling Tax – Revenue generated from mobile homes that have to be transported to a parcel of land.

EMS Four – For – Life – Local share of EMS Four – For – Life funds to provide money for the purchase of equipment, supplies, and expenses associated with training programs.

PPTRA – Car Tax Reimbursement – Car Tax Reimbursement – Car Tax Reimbursement is capped at \$1,054,171.

Shared Expenses – Includes shared expenses from the Commonwealth for Commonwealth’s Attorney, Sheriff, Commissioner of the Revenue, Treasurer, Medical Examiner, Registrar, and Clerk of Circuit Court.

Sheriff – Asset Forfeiture – Revenue generated from seized property and funding disbursed to the Sheriff upon notification.

Description of Services

Comprehensive Services for at – risk youth program.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
CSA	\$164,135	\$550,000	\$400,000	-27.27%
	<u>\$164,135</u>	<u>\$550,000</u>	<u>\$400,000</u>	<u>-27.27%</u>

Budget Comments

Based on the history of the Program.

Expenditure Estimates

	Current Fiscal Year 2013	Proposed - Fiscal Year 2014
General Fund 001		
Legislative	\$1,703,469	\$399,200
General and Financial Administration	\$1,055,878	\$1,000,488
Electoral Board and Officials	\$24,587	\$24,587
Registrar	\$86,148	\$87,448
Courts	\$407,407	\$427,169
Commonwealth's Attorney	\$255,198	\$259,578
Sheriff (Law Enforcement)	\$1,133,456	\$1,099,139
Sheriff (Lockup & Dispatch))	\$1,178,756	\$1,196,153
Fire and Rescue	\$1,212,250	\$1,139,169
Building and Zoning	\$224,520	\$258,063
Animal Control	\$141,982	\$166,966
Medical Examiner	\$250	\$250
Emergency Services (Civil Defense)	\$58,169	\$78,356
Refuse Collection	\$188,670	\$204,062
Refuse Disposal	\$678,491	\$692,462
General Properties	\$419,974	\$0
Facilities Management	\$0	\$938,100
Local Health Department	\$108,155	\$109,744
Mental Health	\$32,553	\$32,553
Welfare/Social Services	\$1,880,605	\$1,666,886
Community College	\$6,436	\$7,224
Parks and Recreation	\$233,582	\$274,609
Library	\$176,829	\$194,614
Essex County Museum	\$18,500	\$20,000
Middle Peninsula Planning District Commission	\$16,300	\$16,300
Three Rivers Soil and Water Conservation	\$11,025	\$11,880
Miscellaneous Programs	\$24,253	\$31,953
VPI Extension Service	\$43,967	\$44,380
Sales Tax Reimbursement - Town Share	\$124,000	\$160,000
Local Aid To The Commonwealth	\$67,335	\$0
Debt Service	\$0	\$3,606,896
<i>Total Direct Expenditures</i>	<i>\$11,512,745</i>	<i>\$14,148,229</i>
Transfers		
Schools - Transfer to Education Fund	\$7,606,653	\$6,017,531
CSA - Transfer to Community Services Act Fund	\$125,482	\$150,000
Reserve - Transfer Reserve	\$454,386	\$0
Reserve - Transfer Debt Service Reserve	\$0	\$81,670
<i>Total Transfers</i>	<i>\$8,186,521</i>	<i>\$6,249,636</i>
TOTAL REQUIREMENT - GENERAL FUND	\$19,699,266	\$20,397,865

Comprehensive Services Act Fund 002

Comprehensive Services Act (Including General Funds)	\$750,000	\$550,000
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Special Welfare Fund 055

Special Welfare Fund	\$15,000	\$15,000
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Education Fund 205

Education (Including General Funds)	\$17,221,714	\$14,910,921
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School Food Fund 207

School Food Fund	\$681,070	\$759,640
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Title I Fund 208

Title I Fund	\$839,133	\$476,325
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TOTAL COUNTY BUDGET EXPENDITURES

	\$31,019,662	\$30,860,115
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Description of Services

The Essex County Board of Supervisors is comprised of four members, one each elected by the citizens of Essex County from the North Election District, the South Election District, the Central Election District, and the Greater Tappahannock Election District. The responsibilities of the policy making Board is to ensure all regulations are followed according to the Code of Virginia, enforce County's Comprehensive Plan and land use, set local tax rates, adopt an annual operating and capital budget, adopt Ordinances, and make appointments to various Boards and Commissions.

The Essex County Board of Supervisors holds regularly scheduled public meetings, work sessions, and serve on other local and regional Boards and Commissions, including the Public Access Authority, the Rappahannock River Basin Commission, the Middle Peninsula-Northern Neck Community Services Board, the Middle Peninsula Planning District Commission, and the Middle Peninsula Regional Security Center Board.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$46,473	\$47,799	\$41,358	\$	-13.48%
Operating	\$908,213	\$1,655,670	\$357,842		-78.39%
Capital					
Total	<u>\$954,686</u>	<u>\$1,703,469</u>	<u>\$399,200</u>	<u>\$</u>	<u>-76.57%</u>

Personnel

Part Time	4	4	4	4
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Budget Comments

For clarity, Debt Service has been moved to the Debt Service Cost center 95000 along with the lease payment for the radio system.

A \$100,000 Contingency Fund has been added in 2013-2014.

Description of Services

The County Administrator is the Chief Administrative Officer of Essex County. He is appointed by the Board of Supervisors and is responsible for implementing policies established. The County Administrator acts as Clerk to the Board and ensures that the affairs of the County are steered in an effective and responsible method.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel	\$324,534	\$350,526	\$129,292	- 63.11%
Operating	\$ 126,342	\$94,700	\$26,650	-71.86%
Capital				
Total	<u>\$450,876</u>	<u>\$445,226</u>	<u>\$155,942</u>	<u>-64.97%</u>

Personnel

Full Time	4	4	1	1
Part Time	1	1	0	0

Budget Comments

This Budget includes funding for a continuation of the current level of services in some operational line items and funding for postal services, telecommunications, and dues and association memberships.

Description of Services

The Legal Services budget is used for professional services provided by the law firm of Sands, Anderson for items that relate to the legal services necessary for the operation of the County government.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$	\$	\$	\$	
Operating			\$76,000		N/A
Capital					
Total	\$	\$	\$76,000	\$	N/A

Budget Comments

There is an increase in attorney fees that represent the trend for the last two years, provided to citizens of Essex County for legal representation. We will be implementing by Sate mandate, a Stormwater management Plans that requires legal expertise.

Description of Service

The office of Management Services develops and manages the annual budget for Essex County, purchasing, payroll, human resources, insurance administration, risk management and safety programs, and provides financial information to the Board of Supervisors, County Administrator, and others.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel	\$ -	\$ -	\$217,312	N/A
Operating	-	-	\$16,400	N/A
Capital				
Total	<u>\$</u>	<u>\$</u>	<u>\$233,712</u>	<u>N/A</u>

Personnel

Full Time	N/A	N/A	3
Part Time	N/A	N/A	1

Budget Comments

Management Services was in FY13 included under the County Administrator’s Budget.

Description of Services

Robinson, Farmer, Cox and Associates conducts an annual audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the Specifications for Audit of Counties, Cities, and Towns, issued by the Auditor of Public Accounts of the Commonwealth of Virginia.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$42,001	\$39,000	\$39,000	0%
Capital				
Total	<u>\$42,001</u>	<u>\$39,000</u>	<u>\$39,000</u>	<u>0%</u>

Budget Comments

By Contract estimated at the FY13 level.

Description of Services

The Commissioner of the Revenue is a locally elected Constitutional Officer who holds office as an agent for the Commonwealth of Virginia, as well as Essex County, and is the chief assessing officer on the local level for those taxes prescribed by State law and local Ordinances. The office of the Commissioner of the Revenue ensures the fair and equitable assessment and proper compliance of all State and local tax codes as they pertain to State income, real estate, tangible personal property, business personal property, machinery and tools, merchants’ capital, public service property, bank franchise, sales and use, and any other taxes or fees as prescribed. The Commonwealth of Virginia and Essex County share in the cost of the operation for the Commissioner’s office, with the Commonwealth sharing only in the salaries of the Commissioner and one Deputy.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$220,143	\$240,268	\$241,911	\$	0.68%
Operating	\$33,065	\$22,000	\$27,700		25.91%
Capital					
Total	<u>\$253,208</u>	<u>\$262,268</u>	<u>\$269,611</u>	<u>\$</u>	2.80%

Personnel

Full Time	4	4	4	4
Part Time	1	1	1	1

Budget Comments

This budget as proposed represents a \$17,089, or 6.52%, increase from last year’s appropriation. The major differences are summarized:

- Data Processing – This projected expense includes computer support for personal property valuations of motor vehicles and boats, and book production costs.
- Office Supplies – 50% increase to meet actual expenditures.
- Mileage - \$300 increase to meet actual expenditures.
- Subsistence and Lodging - \$1,050 increase to meet projected travel requirements.
- Convention and Education - \$500 increase to meet projected association and training requirements.
- Dues and Memberships - \$575 increase to meet actual membership requirements.
- Machinery and Equipment - \$5,000 increase for desk computers (2), multifunction copier, and table computer.
- Furniture and Fixtures - \$1,000 increase for one new desk and two new desk chairs.

Description of Services

The Assessor

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel					
Operating	\$110,155	\$85,500	\$0		-100%
Capital					
Total	<u>\$110,155</u>	<u>\$85,500</u>	<u>\$0</u>	<u></u>	-100%

Budget Comments

The reassessment was completed in FY13, there is no cost for FY14.

Description of Services

The Treasurer is an elected Constitutional Officer who is responsible for maintaining all bank accounts for the County, the collection of all licenses, fees, and taxes rendered by the County and all State Fiduciary Income and State Estimated Taxes. The Commonwealth of Virginia and Essex County share in the cost of the operation for the Treasurer’s office, with the Commonwealth sharing only in the salaries of the Treasurer and one Deputy.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$178,769	\$187,749	\$185,188		-1.36%
Operating	\$50,427	\$36,135	\$41,035		13.56%
Capital					
Total	<u>\$229,196</u>	<u>\$223,884</u>	<u>\$226,223</u>	<u></u>	1.04%

Personnel

Full Time	3	3	3	3
Part Time	0	0	0	0

Budget Comments

Increase in Merchant Statement as more taxpayer using credit cards.

Travel – Mileage, Travel - Subsistence and Lodging, Travel - Convention and Education will be utilized in FY14 so that the Treasurer may take advantage of educational meetings and classes that would benefit citizens and staff.

Description of Services

The Electoral Board maintains the office of the General Registrar according to the Code of Virginia, Section 24.2- 114 and the State Board of Elections. This office provides the appropriate forms for voter registration and obtains information necessary to complete the voter registration process.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$14,976	\$14,487	\$14,487		0%
Operating	\$12,462	\$10,100	\$10,100		0%
Capital					
Total	<u>\$27,438</u>	<u>\$24,587</u>	<u>\$24,587</u>	<u></u>	0%

Personnel

Full Time	0	0	0
Part Time	4	4	4

Budget Comments

Description of Services

The Registrar protects and promotes public trust and confidence by conducting accurate and fair elections; provide voters equal opportunity to participate in the Democratic process by being accessible and receptive to both individuals and groups and implements the program of having voter registration applications and voter registration drives in public places as well as educating the public on the electoral process.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$77,618	\$80,308	\$82,283		2.46%
Operating	\$7,632	\$5,840	\$5,165		-11.56%
Capital					
Total	<u>\$85,250</u>	<u>\$86,148</u>	<u>\$87,448</u>	<u></u>	1.51%

Personnel

Full Time	1	1	1
Part Time	1	1	1

Budget Comments

Description of Services

This budget provides for local contributions to the Circuit Court. All State or regional activities are largely supported with State and Federal financial assistance.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$12,682	\$13,063	\$13,063		0%
Operating	\$7,685	\$6,475	\$1,625		-74.90%
Capital					
Total	<u>\$20,637</u>	<u>\$19,538</u>	<u>\$14,688</u>	<u></u>	-24.82%

Personnel

Full Time	2	2	2
Part Time	0	0	0

Budget Comments

Represents one fifth of Circuit Court Judge’s expenses

Description of Services

The District Court provides clerical assistance to the general public, law enforcement agencies, and court affiliated agencies. Personnel report to the District Courts Judges.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$7,176	\$6,219	\$5,354	-13.91%
Capital				
Total	<u>\$7,176</u>	<u>\$6,219</u>	<u>\$5,354</u>	<u>-13.91%</u>

Personnel

Full Time	3	3	3
Part Time	2	2	2

Budget Comments

Staff are funded through the Supreme Court of Virginia.

Description of Services

The General & Juvenile District Court provides clerical assistance to the general public, law enforcement agencies, and Court affiliated agencies. Probation and Juvenile services activities are also included.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$54,418	\$83,135	\$73,350	-11.77%
Capital				
Total	<u>\$54,418</u>	<u>\$83,135</u>	<u>\$73,350</u>	<u>-11.77%</u>

Personnel

Full Time	3	3	3
Part Time	2	2	2

Budget Comments

Costs of housing juveniles at Merrimac Juvenile Detention Facility are based on use.
 Personnel same staff as District Courts.

Description of Services

The Clerk of Circuit Court is an elected position and is responsible for maintaining all legal records for Essex County and assists the Judge of the Circuit Court in carrying out Court related duties.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$214,879	\$226,549	\$240,638		6.22%
Operating	\$30,938	\$34,950	\$31,650		-9.44%
Capital					
Total	<u>\$245,817</u>	<u>\$261,499</u>	<u>\$272,288</u>	<u></u>	4.13%

Personnel

Full Time	3	3	3
Part Time	1	1	1

Budget Comments

Asking for a \$2,500 increase in Part Time Salaries.

Description of Services

The Sheriff is an elected Constitutional Officer who is charged with responsibilities for Courtroom security and the safety of the citizens of Essex County. The Sheriff is responsible for civil processing services, transportation of criminals to and from Court, Courtroom security, and the safety of the citizens of Essex County. The State Compensation Board reimburses salaries and a portion of fringe benefits.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel	\$46,848	\$31,031	\$54,934	77.03%
Operating	\$0	\$1,100	\$1,670	51.82%
Capital				
Total	<u>\$46,848</u>	<u>\$32,131</u>	<u>\$56,604</u>	<u>76.17%</u>
Personnel				
Full Time	0	0	0	
Part Time	5	5	5	

Budget Comments

Note: Personnel for the Sheriff’s office are split between Sheriff (Court Security), Sheriff (Lockup and Dispatch), and Sheriff (Law Enforcement) budgets.

The Juvenile and Domestic Relations Court Judge has recently added an additional Court date per month for civil cases; we now have to do more transports and extraditions as the Regional Jail no longer assists us with this.

Description of Services

Regional care of juveniles

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel					
Operating	\$23,424	\$4,885	\$4,885		0%
Capital					
Total	<u>\$23,424</u>	<u>\$4,885</u>	<u>\$4,885</u>	<u></u>	0%

Budget Comments

Essex County’s share of juvenile youth service, formerly known as Bridge House.

Description of Services

The Commonwealth's Attorney is an elected Constitutional Officer who is responsible for the prosecution of all violations of State Law in Essex County.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$247,729	\$246,323	\$253,553		2.94%
Operating	\$15,642	\$8,875	\$6,025		- 32.11%
Capital					
Total	<u>\$263,371</u>	<u>\$255,198</u>	<u>\$259,578</u>	<u></u>	1.72%

Personnel

Full Time	2	2	2
Part Time	1	1	1

Budget Comments

The part time employee is fully Grant funded.

Description of Services

The Sheriff is an elected Constitutional Officer who is charged with responsibilities for civil processing services, transportation of criminals to and from Court, Courtroom security, and enforcing laws that ensure the safety of the citizens of Essex County. The State Compensation Board reimburses salaries of most of the positions and a portion of fringe benefits. The County fully funds two School Security Officers.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel	\$730,642	\$795,294	\$829,122	4.25%
Operating	\$333,102	\$332,162	\$270,017	-20.15%
Capital				
Total	<u>\$1,045,474</u>	<u>\$1,133,456</u>	<u>\$1,099,139</u>	<u>-3.03%</u>
Personnel	14	14	14	
Full Time	14	14	14	
Part Time	8	8	8	

Budget Comments

Note: Personnel for the Sheriff’s office are split between Sheriff (Court Security), Sheriff (Lockup and Dispatch), and Sheriff (Law Enforcement) budgets.

Description of Services

Provides volunteer response to fires and other things.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel					
Operating	\$116,379	\$138,985	\$140,785		1.30%
Capital					
Total	<u>\$116,379</u>	<u>\$138,985</u>	<u>\$140,785</u>	<u></u>	-5.82%

Budget Comments

Basically level funding; includes \$23,460 training and equipment grant from the Commonwealth of Virginia.

Description of Services

Essex Emergency Medical Services provides 24/7 advanced life support and basic life support services to the citizens in Essex County and Town of Tappahannock. This professional EMS service is being provided by career and volunteer EMS providers working together to protect and serve our citizens.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel	\$522,204	\$744,686	\$805,683	8.19%
Operating	\$459,825	\$310,965	\$185,587	-40.32%
Capital				
Total	<u>\$982,029</u>	<u>\$1,055,651</u>	<u>\$991,270</u>	<u>-6.10%</u>

Personnel

Full Time	8	8	10
Part Time	24	24	22

Budget Comments

During FY11, the County contracted with Life Care to provide EMS service. Most of the Professional Services money was paid out to Life Care. The first full time employees started on September 1, 2011, meaning FY12 is the first full year for Essex EMS operations.

For FY13 personnel salaries were figured based on filling all three vacant shifts. If the shifts are continued to be filled by part time employees, it will cost an additional \$36,000 for the year. This is based on hourly cost, not benefits added.

Revenue for FY13 includes:

4 for Life	\$24,000.00	
RSAF Grant	\$23,093.60	Life PAK 15 Received
RSAF Grant	\$129,600.00	EMS Unit, if awarded
Total	\$176,694.00	

EMS is expected to bring in Billing \$300,000 revenue.

Description of Services

Forestry Services assistance in preventing fires.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel					
Operating	\$7,114	\$7,114	\$7,114		0%
Capital					
Total	<u>\$7,114</u>	<u>\$7,114</u>	<u>\$7,114</u>	<u></u>	0%

Budget Comments

Annual cost share requested from the Commonwealth of Virginia.

Description of Services

Provides for dispatch 24 hours per day and lock-up, when need.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$250,288	\$279,730	\$316,913		13.29%
Operating	\$846,564	\$899,026	\$879,240		-2.20%
Capital					
Total	<u>\$1,096,852</u>	<u>\$1,178,756</u>	<u>\$1,196,153</u>	<u></u>	1.48%
Personnel					
Full Time	6	6	6		
Part Time	6	6	6		

Budget Comments

Note: Personnel for the Sheriff’s office are split between Sheriff (Court Security), Sheriff (Lockup and Dispatch), and Sheriff (Law Enforcement) budgets.

Included in this budget \$855,065 for the Regional Jail and \$21,750 for the Middle Peninsula Probation and Pre Trail.

Description of Services

The Building and Zoning Office is responsible for administering State and local Building, Zoning, Subdivision, and Environmental Codes and Ordinances.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel	\$192,973	\$205,121	\$216,288	5.44%
Operating	\$17,640	\$19,399	\$41,775	115.35%
Capital				
Total	<u>\$210,613</u>	<u>\$224,520</u>	<u>\$258,063</u>	<u>14.94%</u>

Personnel

Full Time	3	3	3
Part Time	1	1	1

Budget Comments

Increase of \$24,000 for FY14 to update the County’s Comprehensive Plan and \$1,500 for implementing new Stormwater Management Regulations.

Includes increase for Salary upgrade for additional responsibilities of one employee.

Building fees are currently in line with surrounding counties; collection of fees are up 11% from previous fiscal year; and, trend expected to continue over next several years.

Description of Services

Responsibilities involve maintaining the shelter in accordance with State Statutes and local Ordinances to ensure public safety and welfare, while providing safe housing for domestic animals until they are adopted, transferred or euthanized.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$112,628	\$119,717	\$142,613		19.13%
Operating	\$25,399	\$22,265	\$24,353		9.38%
Capital					
Total	<u>\$138,027</u>	<u>\$141,982</u>	<u>\$166,966</u>	<u></u>	17.60%
Personnel					
Full Time	2	2	2		
Part Time	1	1	1		

Budget Comments

Increased responsibilities of the Emergency Manager now include the Animal Shelter; thus, one fourth of his salary has been added under Personnel in this Budget and removed from the Emergency Management Budget.

Description of Services

Cost of Medical Examiner pronouncing a person dead.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel					
Operating	\$100	\$250	\$250		0%
Capital					
Total	<u>\$100</u>	<u>\$250</u>	<u>\$250</u>	<u></u>	0%

Budget Comments

Service required when Medical Examiner is called; Commonwealth of Virginia shares in this cost.

Description of Services

Essex Emergency Services and Emergency Management Coordinator coordinates the County's emergency preparedness, response, and recovery responsibilities; Reviews and updates County's Emergency Operation Plans as required by the Commonwealth; assists in updating regional plans such as the Middle Peninsula Hazardous Materials Plan and Hazard Mitigation plan; Educates citizens about hazards and ways to prepare for and recover from emergencies; Maintains all Emergency Operations equipment to ensure response capabilities; Conducts and participates in local, regional, State, and Federal emergency training and exercises; Educates citizens about safety, being prepared for all types of EMERGENCIES and DISASTERS, manmade or natural, through programs and materials targeted at students, adults, persons with disabilities, and seniors; Uses all ALERT means: E-mail---Face book---telephone---radio/TV---in notifying and updating citizens throughout an Emergency.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel	\$37,980	\$40,569	\$64,506	59.00%
Operating	\$25,742	\$17,600	\$13,850	-21.13%
Capital				
Total	<u>\$63,722</u>	<u>\$58,169</u>	<u>\$78,356</u>	<u>34.70%</u>

Personnel

Full Time	1	1	1
Part Time	0	0	0

Budget Comments

Personnel cost reduced to reflect removal of one half of the Coordinator's salary from Emergency Medical Services to Emergency Management and the 1/4 from Emergency Management to Animal Shelter.

Description of Services

Convenience sites at Brays Fork, Center Cross, and Champlain managed by VPPSA.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$5,016	\$188,670	\$204,062	8.16%
Capital				
Total	<u>\$5,106</u>	<u>\$188,670</u>	<u>\$204,062</u>	<u>8.16%</u>

Budget Comments

Increase reflects usage through membership in the Virginia Peninsulas Public Service Authority.

Description of Services

Refuse disposal and recycling managed by VPPSA.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$884,228	\$678,491	\$692,462	2.06%
Capital				
Total	<u>\$884,228</u>	<u>\$678,491</u>	<u>\$692,462</u>	<u>2.06%</u>

Budget Comments

Increase attributed to usage and managed regionally through Virginia Peninsulas Public Service Authority.

Description of Services

Provides services to the citizens and staff of Essex County. General Properties is responsible for the facilities and grounds maintenance, fleet and equipment management, and utilities.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel	\$209,848	\$194,725	\$217,366	11.63%
Operating	\$326,793	\$225,249	\$432,834	92.16%
Capital				
Total	<u>\$536,641</u>	<u>\$419,974</u>	<u>\$650,200</u>	<u>54.82%</u>

Personnel

Full Time	3	3	4
Part Time	1	1	1

Budget Comments

\$12,319 salary plus \$7,054 benefits added for part time person to become full time, plus a 3% salary increase; janitorial services increased to reflect costs; repair and maintenance increased to reflect expense; maintenance service contracts increased; electrical service increased reflecting costs.

Description of Services

Repair and maintenance of the County’s Communication Systems.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating			\$70,000	N/A
Capital				
Total			\$70,000	N/A

Budget Comments

Services provided by county employees for the upkeep of communication systems. In lieu of maintenance agreements.

Description of Services

The Department of Information Technology contributes to the overall efficiency and productivity of County government by implementing cost effective technologies that will enhance the services provided to County residents.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating			\$217,900	N/A
Capital				
Total			\$217,900	N/A

Budget Comments

Includes \$74,900 moved from various budgets for computer services to this one line item for computers and maintenance; and, \$140,000 for a complete computer network upgrade.

Description of Services

Essex County Health Office provides health services, i.e., WIC, Family Planning, STD, Nurse Clinic, Immunizations, Nursing Home Screening, Septic and Wells, Animal Bites, Rabies, Restaurant Inspection, Death Certificates

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$106,654	\$108,155	\$109,744	1.47%
Capital				
Total	<u>\$106,654</u>	<u>\$108,155</u>	<u>\$109,744</u>	<u>1.47%</u>

Budget Comments

Governed by Virginia Department of Health; shows Essex County’s cost share of services.

Description of Services

With over 39 years of services to promote the wellbeing of individuals, families, and communities, the Community Services Board offers education on prevention, education, training, and consulting for family and youth; early intervention to help young children with developmental delays and those at risk, counseling to help those with mental health, intellectual disabilities, and substance abuse; case management links individuals with needed resources and services; residential support for those with mental illness and intellectual disabilities; vocational and day support services to those with emotional and intellectual disabilities; and, emergency support to help those in times of emotional crisis with a COPE 24 hour telephone service.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel					
Operating	\$32,553	\$32,553	\$32,553		0%
Capital					
Total	<u>\$32,553</u>	<u>\$32,553</u>	<u>\$32,553</u>	<u></u>	0%

Budget Comments

Regional group providing services to nine other counties; this reflects Essex County’s share of the costs.

Description of Services

Mission is to help the citizens of Essex County triumph over poverty, abuse, and neglect and shape a strong future for themselves, their families, and our community by providing the highest quality services in a professional, efficient, and fiscally responsible manner.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$1,522,242	\$1,786,253	\$1,566,278	-12.31%
Capital				
Total	<u>\$1,522,242</u>	<u>\$1,786.253</u>	<u>\$1,566,278</u>	<u>-12.31%</u>

Budget Comments

Social Services provides assistance to approximately 25% of Essex County citizens with SNAP, TANF – temporary assistance for needy families – and Medicaid. We investigate both child and adult abuse and manage foster care, adoption, and child care cases.

The Commonwealth reimburses Essex County \$1,224,488 of the above FY14 expenses.

Decrease from FY13 because the Commonwealth has taken over the responsibility for child day care payments, local Social Services handled prior to FY14.

Description of Services

Bay Aging champions seniors and citizens with disabilities by delivering services needed for citizens to live healthier lives – one person at a time. Services include Meals on Wheels, home care, transportation through Bay Transit, adult day care, care transitions intervention, insurance counseling, senior apartment communities, veterans directed home and community based services, mobility management for seniors and citizens with disabilities, indoor plumbing rehabilitation, weatherization, emergency home repair, and housing choice voucher program.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$84,852	\$94,352	\$100,608	6.63%
Capital				
Total	<u>\$84,852</u>	<u>\$94,352</u>	<u>\$100,608</u>	<u>6.63%</u>

Budget Comments

Bay Aging serves the region during the 2012-2013 fiscal year, Bay Aging assumed responsibility for the housing choice voucher program that had been handled through Section 8 Housing. The increase reflects Essex County’s share of the housing program only. Other line items show level funding.

Description of Services

Rappahannock Community College

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$6,436	\$6,436	\$7,224	12.24%
Capital				
Total	<u>\$6,436</u>	<u>\$6,436</u>	<u>\$7,224</u>	<u>12.24%</u>

Budget Comments

RCC has requested an additional \$21,534 for capital improvements, which are not expected to be funded by area localities during FY14.

Description of Services

The Recreation Department provides recreation for kids of all ages in some manner. We promote good sportsmanship, making friends, enjoying learning the fundamentals of games, respect and respect others, and increasing self-esteem and confidence. We promote friendship through shared experiences and the opportunities to express creativity achieved and master new things and feel good about doing so.

Recreation is “FUN”!!!

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel	\$92,240	\$103,362	\$161,970	56.70%
Operating	\$44,643	\$35,100	\$35,300	0.57%
Capital				
Total	<u>\$136,883</u>	<u>\$138,462</u>	<u>\$197,270</u>	<u>42.47%</u>

Personnel

Full Time	2	2	1.6
Part Time	10	10	15
Summer	0	0	12

Program

Part Time 15 Seasonal Temporary Employees

**Seasonal Temporary Employees are officials used for various programs at different time and seasons.

**Seasonal Temporary Part-time Employees – Summer Program added to Parks and Recreation Budget – Bus Drivers, Supervisors, and removed from Swimming Pool Budget.

Budget Comments

This Budget proposed is for continuation of services provided.

The County Administrator has moved the \$25,000 Summer Program held at the Marsh Street Pool to the Recreation Department Budget.

Description of Services

The Marsh Street Pool is a seasonal pool that opens during the summer for recreational swimming and to cool folks down! We offer a variety of aquatic programs including swimming lessons, lifeguard training, fitness classes, and just leisure time at the pool.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$55,687	\$73,720	\$55,939		-24.12%
Operating	\$14,436	\$21,400	\$21,400		0%
Capital					
Total	<u>\$70,033</u>	<u>\$95,120</u>	<u>\$77,339</u>	<u></u>	-18.69%

Personnel

Full Time	0	0	.4
Part Time	14	14	10

Personnel

Full Time

Part Time – 10 Seasonal temporary part-time personnel – lifeguards, pool cashiers, supervisors

Budget Comments

This Budget proposed is for continuation of services provided by the Marsh Street Pool.

The County Administrator has moved the Summer Program that is not a cost of running the pool to the Recreation Department Budget in the amount of \$25,000.

Description of Service

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel					
Operating	\$9,225	\$0	\$0		0%
Capital					
Total	<u>\$9,225</u>	<u>\$0</u>	<u>\$0</u>	<u></u>	0%

Budget Comments

Description of Services

The mission of the Essex County Public Library is to promote the development of independent, self-confident, and literate citizens through the provision of open access to cultural offerings, story telling, intellectual, and other programs for citizens to enjoy quality of life and cultural experiences.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel	\$130,274	\$146,425	\$156,370	6.79%
Operating	\$46,889	\$30,404	\$38,244	25.79%
Capital				
Total	<u>\$177,163</u>	<u>\$176,829</u>	<u>\$194,614</u>	<u>10.06%</u>

Personnel

Full Time

Part Time	4	4	4
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Budget Comments

Increases are the result of staff, fire insurance, and electrical services.

Description of Services

The Museum celebrates Essex County, the Town of Tappahannock, and the history of its river people. Exhibits include pre-historic through modern displays of life in Essex County.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel					
Operating	\$17,000	\$18,500	\$20,000		8.11%
Capital					
Total	<u>\$17,000</u>	<u>\$18,500</u>	<u>\$20,000</u>	<u></u>	8.11%

Budget Comments

The Museum has a host of dedicated volunteers who assist in operating the Museum and seeking donations.

The increase is for Capital improvements.

Description of Services

Voice in Regional Planning; funding opportunities; voice in transportation, environmental planning, economic development, advocacy with power of six Counties, data and GIS, regional studies library, scholarship program of local Planning Commissioners, and access to professional services and comprehensive solutions.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$10,000	\$16,300	\$16,300	0%
Capital				
Total	<u>\$10,000</u>	<u>\$16,300</u>	<u>\$16,300</u>	<u>0%</u>

Budget Comments

The Middle Peninsula Planning Commission serves the six Counties and three Towns of the Middle Peninsula; offers septic loans and grants; business loans; energy efficiency loans and grants.

Description of Services

Soil and Water Conservation District (SWCD) has the primary responsibility of providing incentives for the voluntary implementation of conservation practices which address the improvement of soil and water resources. We provide support to local governments in the form of assistance in the administration of each locality’s Chesapeake Bay Preservation Act Ordinance. While District staff support local and state regulations, the District is not a regulatory agency.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$11,025	\$11,025	\$11,880	7.76%
Capital				
Total	<u>\$11,025</u>	<u>\$11,025</u>	<u>\$11,880</u>	<u>7.76%</u>

Budget Comments

Description of Services

The Haven in Richmond County, Essex-Tappahannock Youth Association, Rappahannock River Basin Commission, The Arc of the Peninsula, Rappahannock Legal Services, Children’s Hospital, and the Litter Program. These programs provide assistance for battered and abused families, the after prom event for Essex High School seniors, protection of the Rappahannock River Basin, youth programs for handicapped and distressed kids, legal services for the indigent, and trash bags with other litter related services.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$33,086	\$24,253	\$31,953	31.75%
Capital				
Total	<u>\$33,086</u>	<u>\$24,253</u>	<u>\$31,953</u>	<u>31.75%</u>

Budget Comments

Increase resulting from more litter funding from the Commonwealth.

Description of Services

Informal education providing programs in commercial agriculture and residential horticulture, 4-H for youth, and family and consumer science.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel	\$29,254	\$38,167	\$37,880		-0.75%
Operating	\$5,885	\$5,800	\$6,500		12.07%
Capital					
Total	<u>\$35,139</u>	<u>\$43,967</u>	<u>\$44,380</u>	<u></u>	0.94%

Budget Comments

Programs are conducted by local staff with the assistance of volunteers. Office answers to VPI; funded by local, State, and Federal governments.

Description of Services

Represents Town’s share of Sales Tax received from Commonwealth of Virginia.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted	
Personnel					
Operating	\$159,645	\$124,000	\$160,000		29.03%
Capital					
Total	<u>\$159,645</u>	<u>\$124,000</u>	<u>\$160,000</u>	<u></u>	29.03%

Budget Comments

Description of Services

Commonwealth’s manner of balancing its budget by taking Aid from Localities.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Personnel				
Operating	\$81,127	\$67,335	\$0	-100.00%
Capital				
Total	<u>\$81,127</u>	<u>\$67,335</u>	<u>\$0</u>	<u>-100.00%</u>

Budget Comments

The Commonwealth is eliminating this burden as directed by the Legislature.

Description of Services

Local funding for Education

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
Transfer to School Fund	\$7,221,929	\$7,606,653	\$6,017,531	-20.89%
Transfer to Debt Reserve		\$454,386	\$81,670	-82.03%
Transfer to Operating Reserve			\$ -	0%
Transfer to CSA Fund		\$125,482	\$150,000	19.54%
Total	<u>\$7,221,929</u>	<u>\$8,186,521</u>	<u>\$6,249,201</u>	-23.66%

Budget Comments

FY13 included \$579,868 in operating capital; FY14 includes \$123,520 in operating capital and \$35,000 for capital improvement reserve for communications.

Decrease in transfer to school is due to debt service being handled through a separate debt service cost center - 95000

Description of Services

This budget provides funding for debt service of county capital projects.

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14Adopted
Debt Service			\$271,515	
Debt Service – Motorola Radio System			\$60,000	
Revenue Anticipation Note 2013 Interest			\$60,000	
Debt Service – School Literary Loan			\$111,600	
Debt Service – School VPSA 2001B			\$308,200	
Debt Service – School VPSA 2007B			\$529,500	
Debt Service – VRA 2011B			\$736,719	
Debt Service – School; Suntrust 2011A			\$514,760	
Debt Service – School; Lancaster 2011B			\$86,228	
Debt Service – School VPSA QSCB 2011			\$1,050,000	
Debt Service – School VPSA 2012			\$126,353	
Debt Service – Water and Sewer - Town			\$174,021	
Total			<u>\$3,606,896</u>	

Budget Comments

Debt Service has been removed from Education and has been placed here along with other Debt Service in order to provide a total Debt Service category.

Description of Services

Comprehensive Services Act (Fund 002), Special Welfare (Fund 055), Education (Fund 201), School Food (Fund 207) and Title I (Fund 208).

Budget Summary

	FY12 Actual	FY13 Budget	FY14 Proposed	FY14 Adopted
CSA	\$374,664	\$750,000	\$550,000	
Special Welfare		\$15,000	\$15,000	
Education		\$17,221,7144	\$17,910,921	
School Food		\$681,070	\$759,640	
Title I		\$839,133	\$476,325	
	<u>\$374,664</u>	<u>\$750,000</u>	<u>\$550,000</u>	<u></u>

Budget Comments

Decreasing budget as the need for services has not been as high as anticipated; subject to increase.

**County of Essex, Virginia
Balance Sheet**

**Governmental Funds
June 30, 2012**

	<u>General</u>	<u>School Construction</u>	<u>Other Governmental Funds</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 1,445,845	\$ -	\$ 12,511	\$ 1,458,356
Receivables (net of allowance for uncollectibles):				
Taxes receivable	6,798,530	-	-	6,798,530
Accounts receivable	35,560	-	-	35,560
Due from other governmental units	1,145,581	-	-	1,145,581
Temporarily restricted:				
Cash and cash equivalents	-	18,242,135	-	18,242,135
Total assets	\$ 9,425,516	\$ 18,242,135	\$ 12,511	\$ 27,680,162
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 140,222	\$ 264,248	\$ -	\$ 404,470
Deferred revenue	6,665,080	-	-	6,665,080
Total liabilities	\$ 6,805,302	\$ 264,248	\$ -	\$ 7,069,550
 Fund balances:				
Restricted	\$ 112,480	\$ 17,977,887	\$ 12,511	\$ 18,102,878
Unassigned	2,507,734	-	-	2,507,734
Total fund balances	\$ 2,620,214	\$ 17,977,887	\$ 12,511	\$ 20,610,612
Total liabilities and fund balances	\$ 9,425,516	\$ 18,242,135	\$ 12,511	\$ 27,680,162