

**ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
 APPROVING THE FISCAL YEAR 2015-2016 ANNUAL FISCAL PLAN
 FOR ESSEX COUNTY
 AND
 ESTABLISHMENT OF VARIOUS TAX RATES FOR
 CALENDAR YEAR 2015**

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 2015-2016;

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 2015-2016 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 THE FISCAL YEAR 2015-2016 A REVENUE BUDGET OF \$32,292,972 AND AN EXPENDITURES BUDGETS OF \$32,276,137 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, 2015, AND EXTENDING TO JUNE 30, 2016, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

**ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET
 FISCAL YEAR 2015-2016**

	FISCAL YEAR 2016
REVENUE ESTIMATES	
FUND #001 General Funds	
General Property Tax	\$15,477,700.00
Other Local Taxes	\$2,743,675.00
Permits, Privilege, and Regulatory Fees	\$45,300.00
Fines and Forfeitures	\$30,000.00
Revenue from Use of Money and Property	\$11,800.00
Charges for Services	\$110,050.00
Miscellaneous Revenue	\$810,100.00
Non-Categorical Aid (State)	\$1,172,365.00
Shared Expenses (State)	\$1,166,575.00

Other Categorical Aid (State)	<u>\$186,221.00</u>
Total General Funds	<u>\$21,753,786.00</u>

Other Funds

FUND #002 Comprehensive Services Act	\$264,000.00
FUND #003 Virginia Public Assistance	\$1,075,761.00
FUND #055 Special Welfare	\$15,000.00
FUND #205 Education	\$8,671,119.00
FUND #207 School Food	\$871,411.00
FUND #208 School Grant	<u>\$1,374,313.00</u>
Total Other Funds	<u>\$12,271,604.00</u>

TOTAL REVENUE ESTIMATES	\$34,025,390.00
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EXPENDITURE ESTIMATES

FUND #001 General Funds

Legislative	\$289,499.00
General and Financial Administration	\$1,343,470.00
Electoral Board and Officials	\$126,977.00
Registrar	\$93,874.00
Courts	\$387,172.00
Northern Neck-Essex Group Home	\$0.00
Commonwealth's Attorney	\$267,062.00
Sheriff - Law Enforcement	\$1,190,963.00
Sheriff - Lockup and Dispatch	\$1,258,307.00
Fire and Rescue	\$1,322,090.00
Forestry Service	\$7,829.00
Building & Zoning	\$235,699.00
Animal Control	\$182,479.00
Medical Examiner	\$250.00
Emergency Services (Civil Defense)	\$0.00
Refuse Collection	\$0.00
Refuse Disposal	\$749,950.00
Facilities Management	\$960,063.00
Local Health Department	\$127,020.00
Mental Health and Mental Retardation	\$33,530.00
Bay Aging	\$100,608.00
Community College	\$15,400.00
Parks and Recreation	\$298,738.00
Library	\$196,402.00
Essex County Museum, Inc.	\$22,000.00
Middle Peninsula Planning District	\$16,300.00
Three Rivers Soil and Water Conservation District	\$11,025.00
Miscellaneous Programs	\$73,286.00
VPI Cooperative Extension Program	\$47,363.00
Sales Tax Reimbursement	\$0.00

Local Aid (Non-Departmental)	\$0.00
Total Direct Expenditures	<u>\$9,357,356.00</u>

TRANSFERS

Schools - Transfer to Education Fund	\$7,247,397.00
CSA - Transfer to Community Services Act Fund	\$250,000.00
Transfer to Debt Service	\$3,532,527.00
Virginia Public Assistance - Transfer to Social Services	\$531,478.00
Total Transfers	<u>\$11,561,402.00</u>

TOTAL REQUIREMENT - GENERAL FUND	\$20,918,758.00
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FUND #002 Comprehensive Services Act (Including General Funds)	\$514,000.00
FUND #003 Virginia Public Assistance (Including General Funds)	\$1,607,239.00
FUND #004 Comm. Attn. Asset Forfeiture	\$0.00
FUND #007 Debt Service	\$3,532,527.00
FUND #009 Sheriff's Asset Forfeiture	\$0.00
FUND #055 Special Welfare	\$15,000.00
FUND #205 Education (Including General Funds)	\$16,008,344.00
FUND #207 School Food	\$871,411.00
FUND #208 School Grant	\$1,374,313.00

TOTAL COUNTY BUDGET EXPENDITURES	\$33,280,190.00
Difference (Revenues over Expenditures)	\$745,200.00

Beginning General Fund Balance - July 1, 2015	\$3,631,687.00
Ending General Fund Balance - June 30, 2016	\$4,376,887.00

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 2015 ARE HEREBY SET AS FOLLOWS: A VEHICLE LICENSE TAX OF \$35 FOR CARS, TRUCKS, AND MOTOR HOMES, AND \$25 FOR MOTORCYCLES; \$0.88 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 \$3.75 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL TAXABLE, TANGIBLE PERSONAL PROPERTY LOCATED IN ESSEX COUNTY ON JANUARY 1, 2015, 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, 2015, 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.

BE IT FURTHER ORDERED THAT THE PROPOSED 2015-2016 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

ORDERED THIS THE 5TH DAY OF MAY 2015.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING

VOTE:

MR. LANGFORD:

MR. SMITH:

MRS. DAVIS:

MR. JOHNSON:

A. REESE PECK, COUNTY ADMINISTRATOR