

Resolution #18-006
ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
APPROVING THE FISCAL YEAR 2018-2019 ANNUAL FISCAL PLAN
FOR ESSEX COUNTY
AND
ESTABLISHMENT OF VARIOUS TAX RATES FOR
CALENDAR YEAR 2018

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 2018-2019;

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 2018-2019 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 2018-2019 A REVENUE BUDGET OF \$22,519,348 AND AN EXPENDITURES BUDGETS OF \$22,519,348 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, 2018, AND EXTENDING TO JUNE 30, 2019, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET
FISCAL YEAR 2018-2019

| Revenue Estimates | ADOPTED FISCAL YEAR 2019 |
|---|-------------------------------------|
| FUND #100 General Funds | |
| General Property Tax | \$ 15,359,300 |
| Other Local Taxes | \$ 2,488,000 |
| Permits, Privilege, and Regulatory Fees | \$ 61,800 |
| Fines and Forfeitures | \$ 65,000 |
| Revenue from Use of Money and Property | \$ 81,494 |
| Charges for Services | \$ 550,350 |
| Miscellaneous Revenue | \$ 18,100 |
| Non-Categorical Aid (State) | \$ 1,518,771 |
| Shared Expenses (State) | \$ 1,187,112 |
| Other Categorical Aid (State) | \$ 189,213 |
| Revenue from Federal Government | \$ 409,671 |

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| Other Revenue Sources | \$ 590,537 |
| Total General Funds | \$ 22,519,348 |
| Other Funds | |
| Fund #102 Childrens Services Act (CSA) | \$ 1,200,000 |
| Fund #105 Social Services | \$ 2,046,370 |
| Fund #110 Debt Service | \$ 4,199,513 |
| Fund #154 Glebe | \$ - |
| Fund #205 Education | \$ 16,592,666 |
| Fund #207 School Food | \$ 892,753 |
| Fund #208 School Grant | \$ 1,368,546 |
| Fund #225 Debt Service Reserve | \$ 494,412 |
| Fund #301 Capital Projects | \$ 190,000 |
| Fund #310 Capital Maintenance Reserve | \$ - |
| Total Other Funds | \$ 26,984,260 |
| TOTAL REVENUE ESTIMATES | \$ 49,503,608 |
| EXPENDITURE ESTIMATES | |
| FUND #100 General Funds | |
| Legislative | \$ 429,522 |
| General and Financial Administration | \$ 1,140,338 |
| Electoral Board | \$ 39,829 |
| Registrar | \$ 97,331 |
| Courts | \$ 429,193 |
| Office on Youth | \$ 5,935 |
| Commonwealth's Attorney | \$ 340,308 |
| Sheriff (Law Enforcement) | \$ 1,020,882 |
| Fire and Rescue | \$ 207,500 |
| Ambulance and Rescue Services | \$ 1,214,754 |
| Forestry Service | \$ 7,829 |
| Building and Zoning | \$ 213,111 |
| Animal Control | \$ 183,596 |
| Medical Examiner | \$ 250 |
| Sheriff (Lockup and Dispatch) | \$ 1,530,573 |
| Refuse Disposal | \$ 770,887 |
| Emergency Services | \$ - |
| General Properties | \$ 654,503 |
| Communications | \$ 60,000 |
| Technology | \$ 256,126 |
| Local Health Department | \$ 130,831 |
| Mental Health | \$ 34,927 |
| Bay Aging | \$ 110,608 |

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| Community College | \$ 8,160 |
| Parks and Recreation (Partners) | \$ 6,000 |
| Swimming Pool | \$ 55,878 |
| Parks, Recreation, Summer Programs | \$ 183,207 |
| Library | \$ 205,324 |
| Essex County Museum | \$ 22,000 |
| Economic Development | \$ 3,100 |
| Planning District Commission | \$ 22,757 |
| Three Rivers Soil and Water | \$ 11,025 |
| Miscellaneous Programs | \$ 50,280 |
| VPI Cooperative Extension | \$ 45,169 |
| Capital Improvement Plan | \$ 154,978 |
| Total Direct Expenditures | \$ 9,646,711 |
| TRANSFERS | |
| CSA Fund | \$ 600,000 |
| Virginia Public Assistance | \$ 530,283 |
| Debt Service Fund | \$ 3,705,101 |
| School Fund - Local | \$ 8,037,253 |
| Debt Reserve Fund | \$ - |
| School - H.S. Construction | \$ - |
| Total Transfers | \$ 12,872,637 |
| TOTAL REQUIREMENT - GENERAL FUND | \$ 22,519,348 |
| FUND #102 Childrens Services Act (CSA) | \$ 1,200,000 |
| FUND #105 Social Services | \$ 2,046,370 |
| FUND #110 Debt Service | \$ 4,199,513 |
| FUND #154 Glebe | \$ - |
| FUND #205 Education | \$ 16,592,666 |
| FUND #207 School Food | \$ 892,753 |
| FUND#208 School Grant | \$ 1,368,546 |
| FUND#225 Debt Service Reserve | \$ 494,412 |
| FUND #301 Capital Projects | \$ 190,000 |
| FUND #310 Capital Maintenance Reserve | \$ - |
| Total Other Funds | \$ 26,984,260 |
| TOTAL EXPENDITURE ESTIMATES | \$ 49,503,608 |

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| TOTAL COUNTY BUDGET GENERAL FUND REVENUES | \$ 22,519,348 |
| TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES | \$ 22,519,348 |
| Additions to Capital Projects Fund | \$ 190,000 |
| Additions to Capital Maintenance Reserve | |
| Additions to Glebe Fund Balance | |
| Beginning General Fund Unassigned Balance* - July 1, 2018 | \$ 5,771,411 |
| Increase (Decrease) in Unassigned Balance | \$ (780,537) |
| Ending General Fund Unassigned Balance - June 30, 2019 | \$ 4,990,874 |
| * Beginning Balance adjusted to reflect transfers in FY18. | |

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 2018 ARE HEREBY SET AS FOLLOWS: A VEHICLE LICENSE TAX OF \$40 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 \$4.00 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL TAXABLE, TANGIBLE PERSONAL PROPERTY LOCATED IN ESSEX COUNTY ON JANUARY 1, 2018, 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, 2018. 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:

\$0.88 per \$100.00 of 100% assessed valuation for real estate and mobile homes

\$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

BE IT FURTHER ORDERED THAT THE PROPOSED 2018-2019 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

ORDERED THIS THE 8TH DAY OF MAY 2018.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING

VOTE:

MRS. DAVIS:

MR. JOHNSON:

MR. AKERS:

MR. MAGRUDER:

MR. SMITH

TIMOTHY L. WILSON, COUNTY ADMINISTRATOR