

**ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
APPROVING THE FISCAL YEAR 2013-2014 ANNUAL FISCAL PLAN
FOR THE ESSEX COUNTY
AND
ESTABLISHMENT OF VARIOUS TAX RATES FOR
FISCAL YEAR 2013-2014**

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 2013-2014;

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 2013-2014 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 2013-2014 REVENUE AND EXPENDITURES BUDGETS ARE ADOPTED AT \$38,610,597 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, 2013, AND EXTENDING TO JUNE 30, 2014, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

**ESSEX COUNTY, VIRGINIA, ADOPTED REVENUE BUDGET
FISCAL YEAR 2013-2014**

FUND 01

GENERAL FUND

11000	GENERAL PROPERTY TAXES	\$ 13,294,891
12000	OTHER LOCAL TAXES	\$ 2,525,178
11030	PERMITS, PRIVILEGES AND REGULATORY FEES	\$ 43,575
11040	FINES AND FORFEITURES	\$ 15,000
11060	REVENUE FROM USE OF MONEY AND PROPERTY	\$ 10,700
12010	CHARGES FOR SERVICES	\$ 125,100
12020	MISCELLANEOUS REVENUE	\$ 753,200
12040	NON-CATEGORICAL AID (STATE)	\$ 1,168,150
12050	SHARED EXPENSES (STATE)	\$ 1,082,782
12060	OTHER CATEGORICAL AID (STATE)	\$ <u>154,366</u>
TOTAL GENERAL FUND		\$ 19,172,942

FD 02	COMPREHENSIVE SERVICES ACT FUND		
24040	CATEGORICAL AID	\$	<u>343,812</u>
	TOTAL COMPREHENSIVE SERVICES ACT FUND	\$	343,812
FD 03	VIRGINIA PUBLIC ASSISTANCE FUND		
18030	CATEGORICAL AID	\$	<u>1,224,488</u>
	TOTAL VIRGINIA PUBLIC ASSISTANCE FUND	\$	1,224,488
FD 055	SPECIAL WELFARE FUND		
18900	SPECIAL WELFARE COLLECTIONS	\$	<u>15,000</u>
	TOTAL SPECIAL WELFARE FUND		\$ 15,000
FD 205	GENERAL SCHOOL FUND		
10000	LOCAL REVENUES (Non-General Fund)	\$	146,000
20000	STATE REVENUES	\$	<u>8,163,254</u>
	TOTAL GENERAL SCHOOL FUND		\$ 8,309,254
FD 207	SCHOOL CAFETERIA FUND		
15010	REVENUE FROM OPERATIONS	\$	759,640
24040	OTHER CATEGORICAL AID-STATE	\$	<u>0</u>
	TOTAL SCHOOL CAFETERIA FUND		\$ 759,640
FD 208	SCHOOL GRANT FUND		
24020	FEDERAL GRANTS	\$	<u>1,060,461</u>
	TOTAL GRANT FUND		\$ 1,060,461
FD 301	SCHOOL CONSTRUCTION FUND		
41040	FY 2014 SHARE OF PROCEEDS FROM BOND	\$	<u>7,725,000</u>
	TOTAL SCHOOL CONSTRUCTION FUND		\$ 7,725,000
	TOTAL ADOPTED REVENUE	\$	<u>38,610,597</u>

COUNTY OF ESSEX, VIRGINIA ADOPTED EXPENDITURE
BUDGET FISCAL YEAR 2013-2014

FD 01	GENERAL FUND		
11100	BOARD OF SUPERVISORS	\$	230,811
12010	COUNTY ADMINISTRATION	\$	155,942
12030	LEGAL SERVICES	\$	76,000
12060	MANAGEMENT SERVICES	\$	233,712
12080	AUDITOR	\$	39,000
12100	COMMISSIONER OF THE REVENUE	\$	269,611
12130	TREASURER	\$	226,223
13010	ELECTORAL BOARD	\$	24,587
13020	GENERAL REGISTRAR	\$	87,448
21010	CIRCUIT COURT-JUDGE	\$	14,688
21020	DISTRICT COURTS	\$	5,354
21050	JUVENILE AND DOMESTIC RELATIONS DISTRICT	\$	73,350
21060	CLERK OF CIRCUIT COURT	\$	272,288
21070	SHERIFF (COURT SECURITY)	\$	56,604
21080	NORTHERN NECK-ESSEX COUNTY GROUP HOME	\$	4,885
22000	COMMONWEALTH'S ATTORNEY	\$	259,578
31020	SHERIFF (LAW ENFORCEMENT)	\$	1,100,339
32020	VOLUNTEER FIRE DEPARTMENT	\$	140,785
32030	AMBULANCE AND RESCUE SERVICES	\$	991,270
32040	FORESTRY SERVICE	\$	7,114
33010	SHERIFF (LOCKUP AND DISPATCH)	\$	1,196,153
34010	BUILDING AND ZONING	\$	258,063
35010	ANIMAL CONTROL	\$	166,966
35030	MEDICAL EXAMINER	\$	250
35050	EMERGENCY SERVICES(CIVIL DEFENSE)	\$	78,356
42030	RUFUSE COLLECTION	\$	204,062
42040	REFUSE DISPOSAL	\$	692,462
43020	FACILITIES MANAGEMENT (GENERAL PROPERTIES)	\$	649,000
43040	FACILITIES MANAGEMENT (COMMUNICATIONS)	\$	70,000
43060	FACILITIES MANAGEMENT (TECHNOLOGY)	\$	217,900
51010	LOCAL HEALTH DEPARTMENT	\$	109,744
52010	MENTAL HEALTH	\$	32,553
53050	BAY AGING	\$	100,608
64010	COMMUNITY COLLEGE	\$	7,224
71020	PARKS AND RECREATION	\$	197,270

71050	SWIMMING POOL PARKS		\$	77,339	
73010	LIBRARY		\$	194,614	
75010	ESSEX COUNTY MUSEUM		\$	20,000	
81060	MIDDLE PENINSULA PLANNING DISTRICT COMMISSION		\$	16,300	
82030	THREE RIVERS SOIL AND WATER CONSERVATION		\$	11,880	
82050	MISCELLANEOUS PROGRAMS		\$	100,342	
83010	VPI EXTENSION SERVICE		\$	44,380	
91050	SALES TAX REIMBURSEMENT – TOWN SHARE		\$	<u>160,000</u>	
	TOTAL GENERAL FUND		\$		8,875,055
FD 02	COMMUNITY SERVICES ACT FUND				
53010	COMMUNITY SERVICES ADMINISTRATION				
	LOCAL	\$	206,188		
	STATE/FEDERAL	\$	<u>343,812</u>		
	TOTAL COMMUNITY SERVICES ACT FUND				\$ 550,000
FD 03	VIRGINIA PUBLIC ASSISTANCE FUND				
53010	SOCIAL SERVICES/WELFARE ADMINISTRATION				
	LOCAL	\$	341,790		
	STATE/FEDERAL	\$	<u>1,224,488</u>		
	TOTAL COMMUNITY SERVICES ACT FUND				\$1,566,278
FD 055	SPECIAL WELFARE FUND				
53010	FAMILY PRESERVATION	\$	<u>15,000</u>		
	TOTAL SPECIAL WELFARE FUND				\$ 15,000
FD 150	DEBT SERVICE FUND				
9111	MOTOROLA RADIO SYSTEM	\$	271,515		
9120	SCHOOL LITERARY LOAN	\$	111,600		
9121	SCHOOL VPSA 2001B	\$	308,200		
9122	SCHOOL VPSA 2007B	\$	592,500		
9123	SCHOOL VRA 2011B	\$	736,719		
9124	SCHOOL SUNTRUST	\$	514,760		
9125	SCHOOL BANK OF LANCASTER	\$	86,228		
9126	SCHOOL VPSA QSCB	\$	625,000		
9128	SCHOOL VPSA 2012	\$	126,353		
9135	TOWN WATER AND SEWER	\$	174,021		
9112	REVENUE ANTICIPATION NOTE	\$	<u>60,000</u>		
	TOTAL DEBT SERVICE FUND				\$ 3,606,896
FD 205	GENERAL SCHOOL FUND				\$ 14,452,267
FD 207	SCHOOL CAFETERIA FUND				\$ 759,640

FD 208 SCHOOL GRANT FUND	\$ 1,060,461
FD 301 SCHOOL FACILITIES/CONSTRUCTION FUND	\$ <u>7,725,000</u>
TOTAL ADOPTED EXPENDITURE BUDGET	\$ <u>38,610,597</u>

ESSEX COUNTY, VIRGINIA, GENERAL FUND TRANSFERS
FISCAL YEAR 2013-2014

TO DEBT SERVICE FUND	\$ 3,606,896
TO VA PUBLIC ASSISTANCE FUND	\$ 341,790
TO COMPREHENSIVE SERVICES ACT FUND	\$ 206,188
TO GENERAL SCHOOL FUND	\$ <u>6,468,013</u>
TOTAL GENERAL FUND TRANSFERS	\$ <u>10,622,887</u>

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 FISCAL YEAR 2013-2014 ARE HEREBY SET AS FOLLOWS: \$0.84 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 \$3.50 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL TAXABLE, TANGIBLE PERSONAL PROPERTY LOCATED IN ESSEX COUNTY ON JANUARY 1, 2013, 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, 2013, 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 2013-2014 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL PROPERTY TAXES.

ORDERED THIS THE 14TH DAY OF MAY 2013.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING VOTE:

- MR. LANGFORD: Aye
- MR. SMITH: Aye
- MRS. DAVIS: Aye
- MR. STEVENS: Aye



A. REESE PECK, COUNTY ADMINISTRATOR

**APPROPRIATION OF ADOPTED COUNTY OPERATING BUDGET
FOR
FISCAL YEAR 2013-2014**

IT IS HEREBY RESOLVED BY THE ESSEX COUNTY BOARD OF SUPERVISORS OF ESSEX, VIRGINIA, THAT THE FOLLOWING ANNUAL APPROPRIATIONS OF FUNDS ARE MADE FOR THE FISCAL YEAR BEGINNING JULY 1, 2013, AND ENDING JUNE 30, 2014, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER:

**ESSEX COUNTY, VIRGINIA ADOPTED EXPENDITURE BUDGET
FISCAL YEAR 2013-2014**

FD 01	GENERAL FUND		
11100	BOARD OF SUPERVISORS	\$	230,811
12010	COUNTY ADMINISTRATION	\$	155,942
12030	LEGAL SERVICES	\$	76,000
12060	MANAGEMENT SERVICES	\$	233,712
12080	AUDITOR	\$	39,000
12100	COMMISSIONER OF THE REVENUE	\$	269,611
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32020	VOLUNTEER FIRE DEPARTMENT	\$	140,785
32030	AMBULANCE AND RESCUE SERVICES	\$	991,270
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33010	SHERIFF (LOCKUP AND DISPATCH)	\$	1,196,153
34010	BUILDING AND ZONING	\$	258,063
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35050	EMERGENCY SERVICES(CIVIL DEFENSE)	\$	78,356
42030	RUFUSE COLLECTION	\$	204,062
42040	REFUSE DISPOSAL	\$	692,462
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83010	VPI EXTENSION SERVICE	\$	44,380
91050	SALES TAX REIMBURSEMENT – TOWN SHARE	\$	<u>160,000</u>

TOTAL GENERAL FUND \$ **8,875,055**

FD 02 COMMUNITY SERVICES ACT FUND

53010 COMMUNITY SERVICES ADMINISTRATION

TOTAL COMMUNITY SERVICES ACT FUND \$ **550,000**

FD 03 VIRGINIA PUBLIC ASSISTANCE FUND

XXXX SOCIAL SERVICES/WELFARE ADMINISTRATION \$ 1,566,278

TOTAL COMMUNITY SERVICES ACT FUND \$ **1,566,278**

FD 055 SPECIAL WELFARE FUND

53010 FAMILY PRESERVATION \$ 15,000

TOTAL SPECIAL WELFARE FUND \$ **15,000**

FD 150 DEBT SERVICE FUND

XXXX	MOTOROLA RADIO SYSTEM	\$	271,515
	SCHOOL LITERARY LOAN	\$	111,600
	SCHOOL VPSA 2001B	\$	308,200
	SCHOOL VPSA 2007B	\$	592,500
	SCHOOL VRA 2011B	\$	736,719
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	SCHOOL BANK OF LANCASTER	\$	86,228
	SCHOOL VPSA QSCB	\$	625,000
	SCHOOL VPSA 2012	\$	126,353
	TOWN WATER & SEWER	\$	174,021
	REVENUE ANTICIPATION NOTE	\$	<u>60,000</u>

TOTAL DEBT SERVICE FUND \$ **3,606,896**

FD 205	GENERAL SCHOOL FUND	\$ 14,452,267
FD 207	SCHOOL CAFETERIA FUND	\$ 759,640
FD 208	SCHOOL GRANT FUND	\$ 1,060,461
FD 301	SCHOOL FACILITIES/CONSTRUCTION FUND	\$ <u>7,725,000</u>
	TOTAL ADOPTED EXPENDITURE BUDGET	\$ <u>38,610,597</u>

ESSEX COUNTY, VIRGINIA, GENERAL FUND TRANSFERS
FISCAL YEAR 2013-2014

TO DEBT SERVICE FUND	\$ 3,606,896
TO VIRGINIA PUBLIC ASSISTANCE FUND	\$ 341,790
TO COMPREHENSIVE SERVICES ACT FUND	\$ 206,188
TO GENERAL SCHOOL FUND	\$ <u>6,143,013</u>
TOTAL GENERAL FUND TRANSFERS	\$ <u>10,297,887</u>

NOW, THEREFORE, BE IT FURTHER RESOLVED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, THAT THE APPROPRIATIONS FOR FISCAL YEAR 2013-2014, BEGINNING JULY 1, 2013, AND ENDING JUNE 30, 2014, FOR ALL OTHER OFFICES AND AGENCIES BE MADE AS FOLLOWS:

1. ALL APPROPRIATIONS ARE DECLARED TO BE MAXIMUM, CONDITIONAL, AND APPROPRIATE APPROPRIATIONS, THE PURPOSE BEING TO MAKE THE APPROPRIATIONS PAYABLE IN FULL IN THE AMOUNTS NAMED HEREIN, IF NECESSARY, AND THEN ONLY IN THE EVENT THE REVENUES COLLECTED AND OTHER RESOURCES AVAILABLE DURING THE YEAR ENDED JUNE 30, 2013, FOR WHICH THE APPROPRIATIONS ARE MADE, ARE SUFFICIENT TO PAY ALL THE APPROPRIATIONS IN FULL; OTHERWISE, THE SAID APPROPRIATIONS SHALL BE DEEMED TO BE PAYABLE IN SUCH PROPORTION AS THE SUM OF ALL REALIZED REVENUE IS TO THE TOTAL AMOUNT OF THE REVENUES ESTIMATED BY THE ESSEX COUNTY BOARD OF SUPERVISORS TO BE AVAILABLE FOR APPROPRIATION IN THE YEAR ENDING JUNE 30, 2013;
2. NO DEPARTMENT, AGENCY, OR INDIVIDUAL RECEIVING APPROPRIATIONS UNDER THE PROVISIONS OF THIS RESOLUTION SHALL APPLY TO THE LUMP SUM AMOUNTS WHICH HAVE BEEN INCLUDED IN THIS RESOLUTION;
3. IT IS EXPRESSLY PROVIDED THAT THIS RESOLUTION SHALL APPLY TO THE LUMP SUM

AMOUNTS WHICH HAVE BEEN INCLUDED IN THIS RESOLUTION;

4. THE ESSEX COUNTY BOARD OF SUPERVISORS RESERVES THE RIGHT TO CHANGE DURING ANY TIME DURING SAID FISCAL YEAR THE COMPENSATION SO PROVIDED TO ANY OFFICER OR EMPLOYEE OR TO ABOLISH ANY OFFICE OR POSITION EXCEPTING SUCH OFFICE OR POSITION AS IT MAY BE PROHIBITED BY LAW FROM ABOLISHING;
5. FURTHER, THE COUNTY ADMINISTRATOR IS AUTHORIZED TO MAKE SUCH REARRANGEMENTS OF POSITIONS AND APPROPRIATIONS WITH THE SEVERAL DEPARTMENTS UNDER THE CONTROL OF THE BOARD OF SUPERVISORS THAT MAY BEST MEET THE NEEDS AND INTERESTS OF ESSEX COUNTY, VIRGINIA; AND, THE COUNTY ADMINISTRATOR IS AUTHORIZED TO MAKE TRANSFERS OF FUNDS FROM ONE LINE ITEM TO ANOTHER WITHIN ANY DEPARTMENT OR AGENCY APPROPRIATION AS LONG AS THE TRANSFER DOES NOT EXCEED THE LUMP SUM APPROPRIATION FOR SAID DEPARTMENT OR AGENCY; AND,
6. IT IS EXPRESSLY NOTED THAT THE FUNDS APPROPRIATED TO FUND 2, COMPREHENSIVE SERVICES ACT FOR AT RISK YOUTH AND FAMILIES, ARE SUBJECT TO THE COMMONWEALTH OF VIRGINIA PROVIDING ITS INTENDED SHARE;

BE IT FURTHER RESOLVED THAT THE BOARD OF SUPERVISORS DID APPROVE THE FISCAL YEAR 2013-2014 ANNUAL FISCAL PLAN FOR THE SCHOOL GENERAL FUND TOTALING \$14,452,267. THE SCHOOL GENERAL FUND BUDGET IS TO BE APPROPRIATED ON A QUARTERLY BASIS (BOTH REVENUE AND EXPENDITURES) WITH NO MORE THAN \$1,400,000 TO BE EXPENDED BY THE SCHOOLS WITHIN ANY 30 DAY PERIOD WITHOUT THE EXPRESS WRITTEN CONSENT OF THE BOARD OF SUPERVISORS ADOPTED BY MAJORITY *VOTE* AT A PUBLIC MEETING. IN THE EVENT THAT THERE IS A REDUCTION IN FUNDING FROM EITHER OR BOTH THE STATE AND FEDERAL SOURCES USED IN PROJECTING THE SCHOOL FUND OF \$14,452,267 THE BOARD OF SUPERVISORS MAY, AFTER HOLDING A PUBLIC HEARING, BUT IS EXPRESSLY NOT OBLIGATED TO INCREASE LOCAL FUNDING TO COVER SAID REDUCTIONS.

BE IT FURTHER RESOLVED THAT THE TREASURER OF ESSEX COUNTY, VIRGINIA, IS HEREBY AUTHORIZED TO TRANSFER TO OTHER FUNDS FROM THE GENERAL FUND FROM TIME TO TIME AS THE MONIES BECOME AVAILABLE, THE SUM EQUAL TO, BUT NOT TO EXCEED THE APPROPRIATIONS MADE TO THESE FUNDS FROM THE GENERAL FUND FOR THE PERIOD COVERED BY THIS APPROPRIATION RESOLUTION.

BE IT FURTHER RESOLVED THAT THE TRANSFER OF FUNDS BETWEEN DEPARTMENTS MUST BE APPROVED BY THE ESSEX COUNTY BOARD OF SUPERVISORS.

BE IT FURTHER RESOLVED THAT THE COUNTY ADMINISTRATOR IS AUTHORIZED TO PRE-APPROVE ACCOUNTS PAYABLES INVOICES FOR PAYMENT AROUND THE 10TH, 20TH AND AT THE END OF EACH MONTH PRIOR TO FORMAL APPROVAL BY THE ESSEX COUNTY BOARD OF SUPERVISORS. FORMAL APPROVAL BY THE ESSEX COUNTY BOARD OF SUPERVISORS WILL BE MADE DURING THE MEETING OF THE MONTH FOLLOWING THE ACTUAL PAYMENT OF THE BILLS. THIS PROCEDURE WILL ENABLE THE COUNTY TO AVOID PAYING PENALTY AND INTEREST CHARGES FOR THE LATE PAYMENT OF INVOICES.

BE IT FURTHER RESOLVED THAT ALL COUNTY EMPLOYEES NOT PAID DIRECTLY BY THE ESSEX COUNTY SCHOOL BOARD WILL BE PAID TWICE MONTHLY, ON THE 15TH AND THE LAST WORKING DAY OF

THE MONTH.

ORDERED THIS THE 14TH DAY OF MAY 2013.

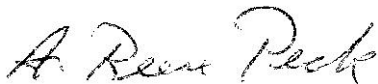
THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING VOTE:

MR. LANGFORD: Aye

MR. SMITH: Aye

MRS. DAVIS: Aye

MR. STEVENS: Aye

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

A. REESE PECK, COUNTY ADMINISTRATOR