

Resolution #16-016
ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
APPROVING THE FISCAL YEAR 2016-2017 ANNUAL FISCAL PLAN
FOR ESSEX COUNTY
AND
ESTABLISHMENT OF VARIOUS TAX RATES FOR
CALENDAR YEAR 2016

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 2016-2017;

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 2016-2017 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 2016-2017 A REVENUE BUDGET OF \$33,914,964 AND AN EXPENDITURES BUDGETS OF \$34,020,286 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, 2016, AND EXTENDING TO JUNE 30, 2017, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET
FISCAL YEAR 2016-2017

Revenue Estimates	FISCAL YEAR 2017
FUND #100 General Funds	
General Property Tax	\$ 14,868,010
Other Local Taxes	\$ 2,292,857
Permits, Privilege, and Regulatory Fees	\$ 72,950
Fines and Forfeitures	\$ 40,000
Revenue from Use of Money and Property	\$ 44,994
Charges for Services	\$ 543,450
Miscellaneous Revenue	\$ 408,100
Non-Categorical Aid (State)	\$ 1,513,271
Shared Expenses (State)	\$ 1,239,237

Other Categorical Aid (State)	\$ 195,301
Revenue from Federal Government	\$ 398,075
Total General Funds	\$ 21,616,245
Other Funds	
Fund #102 Childrens Services Act (CSA)	\$ 500,000
Fund #105 Social Services	\$ 1,079,836
Fund #154 Glebe	\$ 14,000
Fund #205 Education	\$ 8,369,272
Fund #207 School Food	\$ 878,832
Fund #208 School Grant	\$ 1,395,281
Fund #310 Capital Maintenance Reserve	\$ 61,498
Total Other Funds	\$ 12,298,719
TOTAL REVENUE ESTIMATES	\$ 33,914,964
EXPENDITURE ESTIMATES	
FUND #100 General Funds	
Legislative	\$ 297,028
General and Financial Administration	\$ 1,137,626
Electoral Board	\$ 43,884
Registrar	\$ 95,006
Courts	\$ 394,421
Office on Youth	\$ 5,935
Commonwealth's Attorney	\$ 332,054
Sheriff (Law Enforcement)	\$ 1,091,032
Fire and Rescue	\$ 210,439
Ambulance and Rescue Services	\$ 1,068,888
Forestry Service	\$ 7,829
Building and Zoning	\$ 231,796
Animal Control	\$ 172,441
Medical Examiner	\$ 250
Sheriff (Lockup and Dispatch)	\$ 1,476,242
Refuse Disposal	\$ 756,806
Emergency Services	\$ -
General Properties	\$ 639,116
Communications	\$ 91,486
Technology	\$ 244,726
Local Health Department	\$ 130,831
Mental Health	\$ 34,927
Bay Aging	\$ 110,608
Community College	\$ 15,400
Parks and Recreation (Partners)	\$ 27,207
Swimming Pool	\$ 73,558
Parks, Recreation, Summer Programs	\$ 206,377
Library	\$ 192,295

Essex County Museum	\$	22,000
Economic Development	\$	113,623
Planning District Commission	\$	16,300
Three Rivers Soil and Water	\$	11,025
Miscellaneous Programs	\$	72,936
VPI Cooperative Extension	\$	44,565
Total Direct Expenditures	\$	9,368,657
TRANSFERS		
CSA Fund	\$	500,000
Virginia Public Assistance	\$	546,325
Debt Service Fund	\$	3,613,005
School Fund - Local	\$	7,769,078
Debt Reserve Fund	\$	-
School - H.S. Construction	\$	-
Total Transfers	\$	12,428,408
TOTAL REQUIREMENT - GENERAL FUND	\$	21,797,065
FUND #102 Childrens Services Act (CSA)	\$	1,000,000
FUND #105 Social Services	\$	1,626,161
FUND #110 Debt Service	\$	3,613,005
FUND #154 Glebe	\$	-
FUND #205 Education	\$	16,138,350
FUND #207 School Food	\$	878,832
FUND#208 School Grant	\$	1,395,281
FUND #310 Capital Maintenance Reserve	\$	-
Total Other Funds	\$	24,651,629
TOTAL COUNTY BUDGET GENERAL FUND REVENUES	\$	33,914,964
TOTAL COUNTY BUDGET NET EXPENDITURES	\$	34,020,286
Additions to Capital Maintenance Reserve	\$	61,498
Additions to Glebe Fund Balance	\$	14,000
Beginning General Fund Unassigned Balance* - July 1, 2016	\$	4,579,163
Increase (Decrease) in Unassigned Balance	\$	(180,820)
Ending General Fund Unassigned Balance - June 30, 2017	\$	4,398,343
* Beginning Balance adjusted to reflect transfers in FY16.		

BE IT FURTHER RESOLVED, THAT THE APPROVAL OF THIS BUDGET SHALL NOT CONSTITUTE AN APPROPRIATION OF FUNDS.

BE IT FURTHER RESOLVED, THAT THE ESSEX COUNTY BOARD OF SUPERVISORS HEREBY ESTABLISHES THE FOLLOWING AMENDED FEE SCHEDULE FOR EMERGENCY MEDICAL SERVICES IN THE COUNTY BEGINNING ON JULY 1, 2016 AND CONTINUING IN FULL FORCE AND EFFECT UNTIL OTHERWISE AMENDED BY SAID BOARD OF SUPERVISORS.

BASIC LIFE SUPPORT	\$500.00
ADVANCED LIFE SUPPORT – 1	\$600.00
ADVANCED LIFE SUPPORT – 2	\$700.00
MILEAGE	\$14.00 PER LOADED MILE

BE IT FURTHER RESOLVED, THAT THE FISCAL YEAR 2017 BUDGET INCORPORATES THE FEE INCREASES DETAILED IN THE TABLE BELOW.

BE IT FURTHER RESOLVED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, THAT THE UNIT TAX LEVIES FOR CALENDAR YEAR 2016 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 \$4.00 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL TAXABLE, TANGIBLE PERSONAL PROPERTY LOCATED IN ESSEX COUNTY ON JANUARY 1, 2016, 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. 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)

\$4.00 per \$100.00 of 10% Original Cost for business property and machinery & tools (\$0.40 effective rate)

\$3.75 per \$100.00 of 5% Wholesale Value for merchants' capital (\$0.1875 effective rate)

Vehicle License Tax - \$35 for cars and light trucks, and \$25 for motorcycles

BE IT FURTHER ORDERED THAT THE PROPOSED 2016-2017 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

2016 - 2017 Budget Adoption		
Fee Increases		
	2015 - 2016	2016 - 2017
	Fee	Fee
Treasurer		
Credit Card Convenience Fee	\$5.00 per transaction	3% of transaction amount
Parks		
Summer Camp	\$50.00	\$75.00
Outdoor Soccer	\$25.00	\$38.00
Basketball	\$25.00	\$38.00
Indoor Soccer	\$25.00	\$38.00
Flag Football	\$25.00	\$38.00
After School Program	\$25.00	\$38.00
Pool Admission	\$1.00	\$1.50
Building and Zoning		
Minimum building permit	\$20.00	\$35.00
Per sq. foot charge living area	\$0.10	\$0.12
Per sq. foot porches, etc.	\$0.08	\$0.10
Per sq. foot modulars, etc.	\$0.08	\$0.10
Electrical permit	\$35.00	\$40.00
Plumbing permit	\$30.00	\$40.00
Zoning permit	\$25.00	\$30.00
Zoning amendment	\$200.00	\$400.00
Rezoning	\$200.00	\$400.00
Zoning variance	\$200.00	\$400.00
Conditional use	\$200.00	\$300.00
Wetlands permit	\$200.00	\$250.00
Minor Subdivision	\$25 per plat + \$10 per lot	\$100 + \$25 per lot
Major Subdivision	\$100 per plat	\$300 + \$25 per lot

ORDERED THIS THE 4TH DAY OF MAY 2016.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING

VOTE:

MR. LANGFORD:

MR. MAGRUDER:

MRS. DAVIS:

MR. JOHNSON:

A. REESE PECK, COUNTY ADMINISTRATOR