

Resolution #19-005
ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
APPROVING THE FISCAL YEAR 2019-2020 ANNUAL FISCAL PLAN
FOR ESSEX COUNTY
AND
ESTABLISHMENT OF VARIOUS TAX RATES FOR
CALENDAR YEAR 2019

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 2019-2020;

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 2019-2020 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 2019-2020 A REVENUE BUDGET OF \$23,225,813 AND AN EXPENDITURE BUDGET OF \$23,225,813 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, 2019, AND EXTENDING TO JUNE 30, 2020, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET
FISCAL YEAR 2019-2020

Revenue Estimates	ADOPTED FISCAL YEAR 2020
FUND #100 General Funds	
General Property Tax	\$ 16,009,185
Other Local Taxes	\$ 2,450,000
Permits, Privilege, and Regulatory Fees	\$ 135,514
Fines and Forfeitures	\$ 52,569
Revenue from Use of Money and Property	\$ 89,000
Charges for Services	\$ 523,380
Miscellaneous Revenue	\$ 54,707
Non-Categorical Aid (State)	\$ 1,530,826
Shared Expenses (State)	\$ 1,283,338
Other Categorical Aid (State)	\$ 203,186
Revenue from Federal Government	\$ 517,089

Other Revenue Sources	\$ 26,071
Transfer from Reserve	\$ 350,948
Total General Funds	\$ 23,225,813
Other Funds	
Fund #102 Childrens Services Act (CSA)	\$ 1,200,000
Fund #105 Social Services	\$ 2,152,344
Fund #110 Debt Service	\$ 4,079,712
Fund #154 Glebe	\$ -
Fund #205 Education	\$ 15,476,021
Fund #207 School Food	\$ 908,560
Fund #208 School Grant	\$ 1,392,887
Fund #225 Debt Service Reserve	\$ 370,770
Fund #301 Capital Projects	\$ 807,894
Fund #310 Capital Maintenance Reserve	\$ 40,000
Total Other Funds	\$ 26,428,188
TOTAL REVENUE ESTIMATES	\$ 49,654,001
EXPENDITURE ESTIMATES	
FUND #100 General Funds	
Legislative	\$ 442,927
General and Financial Administration	\$ 2,539,692
Electoral Board	\$ 43,779
Registrar	\$ 129,645
Courts	\$ 430,941
Office on Youth	\$ 5,397
Commonwealth's Attorney	\$ 333,207
Sheriff (Law Enforcement)	\$ 1,162,580
Fire and Rescue	\$ 210,376
Ambulance and Rescue Services	\$ 1,241,098
Forestry Service	\$ 8,204
Building and Zoning	\$ 254,980
Animal Control	\$ 185,785
Medical Examiner	\$ 250
Sheriff (Lockup and Dispatch)	\$ 1,478,838
Refuse Disposal	\$ 797,359
Emergency Services	\$ -
General Properties	\$ 640,049
Communications	\$ 179,180
Technology	\$ 348,328
Local Health Department	\$ 133,000
Mental Health	\$ 41,357
Bay Aging	\$ 117,408

Community College	\$	8,323
Parks and Recreation (Partners)	\$	6,700
Swimming Pool	\$	55,878
Parks, Recreation, Summer Programs	\$	177,742
Library	\$	204,750
Essex County Museum	\$	23,000
Economic Development	\$	15,000
Planning District Commission	\$	22,758
Three Rivers Soil and Water	\$	11,025
Miscellaneous Programs	\$	36,780
VPI Cooperative Extension	\$	42,103
Capital Improvement Projects	\$	-
Total Direct Expenditures	\$	11,328,439
TRANSFERS		
CSA Fund	\$	600,000
Virginia Public Assistance	\$	559,082
Debt Service Fund	\$	3,708,942
School Fund - Local	\$	7,029,350
Debt Reserve Fund	\$	-
School - H.S. Construction	\$	-
Total Transfers	\$	11,897,374
TOTAL REQUIREMENT - GENERAL FUND		
	\$	23,225,813
FUND #102 Childrens Services Act (CSA)	\$	1,200,000
FUND #105 Social Services	\$	2,152,344
FUND #110 Debt Service	\$	4,079,712
FUND #154 Glebe	\$	-
FUND #205 Education	\$	15,476,021
FUND #207 School Food	\$	908,560
FUND#208 School Grant	\$	1,392,887
FUND#225 Debt Service Reserve	\$	370,770
FUND #301 Capital Projects	\$	807,894
FUND #310 Capital Maintenance Reserve	\$	40,000
Total Other Funds	\$	26,428,188
TOTAL EXPENDITURE ESTIMATES		
	\$	49,654,001

TOTAL COUNTY BUDGET GENERAL FUND REVENUES	\$ 23,225,813
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	\$ 23,225,813
Additions to Capital Maintenance Reserve	
Additions to Glebe Fund Balance	
Beginning General Fund Unassigned Balance - July 1, 2019	\$ 6,303,974
Increase (Decrease) in Unassigned Balance	\$ (350,948)
Ending General Fund Unassigned Balance - June 30, 2020	\$ 5,953,027

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 2019 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, 2019, 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, 2019, AND THAT THERE BE, A \$30 BUSINESS LICENSE FEE FOR ALL NON-RETAIL BUSINESSES LOCATED OUTSIDE THE TOWN OF TAPPAHANNOCK. 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

Business License Tax - \$30 for all non-retail businesses located outside Town of Tappahannock

PERMIT FEE SCHEDULE	Essex County Current	Essex County Proposed
Minimum Building Permit	\$35.00	\$45.00
Residential Structures		
Plan Review	\$50.00	\$50.00
New Construction Primary Building per sq. ft.	\$0.12	\$0.12
Repair, Remodel & Alterations per sq. ft.	\$0.10	\$0.12
Accessory Structures per sq. ft.	\$0.10	\$0.12
Electric Permit	\$40.00	\$50.00
Plumbing Permit	\$40.00	\$50.00
Mechanical Permit	\$40.00	\$50.00
Manufactured / Mobile homes		\$200 Single \$300 Double
Land Disturbance Permit	\$50.00	\$50.00
Land Disturbance Permit Renewal	\$50.00	\$50.00
Commercial Structures		
Plan Review Fee	\$150.00	\$150.00
New Construction per sq. ft.	\$0.12	\$0.20
Repair, Remodel & Alterations per sq. ft.	\$0.10	\$0.15
Accessory Structures per sq. ft.	\$0.10	\$0.15
Electric Permit	\$40.00	\$40 + \$5/\$1K value
Plumbing Permit	\$40.00	\$40 + \$5/\$1K value
Mechanical Permit	\$40.00	\$40 + \$5/\$1K value
Land Disturbing Permit	\$50 / acre or portion thereof (\$50 min)	\$50 / acre or portion thereof (\$50 min)
Land Disturbance Renewal	\$50 / acre or portion thereof (\$50 min)	\$50 / acre or portion thereof (\$50 min)
Erosion & Sediment Control Plans	\$200 per plan + \$50 / acre or portion thereof	\$200 per plan + \$50 / acre or portion thereof
Other Permits		
Pool (Above or Below grade)		\$50 Above; \$100 In ground
Generator		\$50.00
Electrical Service / Reconnect		\$50.00
Underground Storage Tank removal		\$50.00
Demolition	\$35.00	\$40.00
Marine Construction:		
Piers, etc. per sq. ft.	\$0.10	\$6 / \$1K value
Other (Bulkheads, Jetty, Rip Rap, etc.) per \$1K cost	\$0.10 /sq. ft.	\$6 / \$1K value
Towers & Antennas	\$35.00	\$6 / \$1K value
Re-inspection (after failed attempt)	\$35.00	\$50.00
Permit Renewal (> 6 months w/out inspection)	\$25.00	\$35.00
Working prior to Permit ADD		Permit fee doubled
Appeals - Board of Building Code Appeals	\$250.00	\$250.00
ADD 2% Levy to Total Permit Fee		Yes

BE IT FURTHER ORDERED THAT THE PROPOSED 2019-2020 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

ORDERED THIS THE 24TH DAY OF APRIL 2019.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING

VOTE:

MRS. DAVIS:

MR. JOHNSON:

MR. AKERS:

MR. MAGRUDER:

MR. SMITH

MICHAEL A. LOMBARDO, COUNTY ADMINISTRATOR