

# RESOLUTION #21-007

## APPROPRIATION OF ADOPTED COUNTY OPERATING BUDGET

FOR

FISCAL YEAR 2021-2022

**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, 2021, AND ENDING JUNE 30, 2022, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER:

### ESSEX COUNTY, VIRGINIA ADOPTED EXPENDITURE BUDGET

FISCAL YEAR 2021-2022

<b>FUND #100 General Funds</b>	
Legislative	\$ 378,471
General and Financial Administration	\$ 1,334,570
Electoral Board	\$ 72,468
Registrar	\$ 159,467
Courts	\$ 487,956
Office on Youth	\$ 5,693
Commonwealth's Attorney	\$ 351,263
Sheriff (Law Enforcement)	\$ 1,288,682
Fire and Rescue	\$ 213,445
Ambulance and Rescue Services	\$ 1,390,276
Forestry Service	\$ 7,914
Building and Zoning	\$ 305,208
Animal Control	\$ 198,997
Medical Examiner	\$ 250
Sheriff (Lockup and Dispatch)	\$ 1,363,086
Refuse Disposal	\$ 834,837
Emergency Services	\$ -
General Properties	\$ 671,445
Janitorial--Schools	\$ 250,152
Communications	\$ 200,015
Technology	\$ 489,184
Local Health Department	\$ 134,000
Mental Health	\$ 41,357
Bay Aging	\$ 122,711
Community College	\$ 8,489
Parks and Recreation (Partners)	\$ 3,700
Swimming Pool	\$ 76,884

Parks, Recreation, Summer Programs	\$	208,344
Library	\$	238,351
Essex County Museum	\$	23,000
Economic Development	\$	72,800
Planning District Commission	\$	22,757
Three Rivers Soil and Water	\$	11,025
Miscellaneous Programs	\$	47,000
VPI Cooperative Extension	\$	45,237
Capital Improvement Projects	\$	-
<b>Total Direct Expenditures</b>	<b>\$</b>	<b>11,059,034</b>
<b>TRANSFERS</b>		
CSA Fund	\$	350,000
Virginia Public Assistance	\$	568,055
Debt Service Fund	\$	3,475,684
Transfer to COVID-19 Fund		..
School Fund - Local	\$	7,137,253
<b>Total Transfers</b>	<b>\$</b>	<b>11,530,992</b>
<b>TOTAL REQUIREMENT - GENERAL FUND</b>	<b>\$</b>	<b>22,590,025</b>
<b>FUND #102 Childrens Services Act (CSA)</b>	\$	1,127,800
<b>FUND #105 Social Services</b>	\$	2,328,720
<b>FUND #110 Debt Service</b>	\$	3,750,292
<b>FUND #154 Glebe</b>	\$	-
<b>FUND #205 Education</b>	\$	16,249,599
<b>FUND #207 School Food</b>	\$	855,000
<b>FUND#208 School Grant</b>	\$	1,899,566
<b>FUND#225 Debt Service Reserve</b>	\$	274,608
<b>FUND #301 Capital Projects</b>	\$	750,000
<b>FUND #310 Capital Maintenance Reserve</b>	\$	40,000
<b>Total Other Funds</b>	<b>\$</b>	<b>27,275,585</b>
<b>TOTAL EXPENDITURE ESTIMATES</b>	<b>\$</b>	<b>49,865,610</b>
<b>TOTAL COUNTY BUDGET GENERAL FUND REVENUES</b>	<b>\$</b>	<b>22,590,025</b>
<b>TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES</b>	<b>\$</b>	<b>22,590,025</b>
Additions to Capital Maintenance Reserve		
Additions to Glebe Fund Balance		
<b>Beginning General Fund Unassigned Balance - July 1, 2021</b>		<b>\$7,012,368</b>
Increase (Decrease) in Unassigned Balance		\$ -
<b>Ending General Fund Unassigned Balance - June 30, 2022</b>		<b>\$7,012,368</b>

\* AN ITEMIZED AND COMPLETE FINANCIAL BALANCE SHEET FOR THE COUNTY AT THE CLOSE OF THE LAST PRECEDING FISCAL YEAR ACCOMPANYING THE BUDGET IS INCORPORATED HEREIN AND CAN BE FOUND AT THE ESSEX COUNTY WEBSITE AT <http://www.essex-virginia.org/cms/one.aspx?pagelD=67023> IN THE 2019-2020 FINAL AUDIT REPORT.

**Now, Therefore, Be It Further Resolved** BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, THAT THE APPROPRIATIONS FOR FISCAL YEAR 2021-2022, BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022, 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, 2022, 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, 2022;
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 AND BETWEEN ANY DEPARTMENT OR AGENCY APPROPRIATION AS LONG AS THE TRANSFER DOES NOT EXCEED THE LUMP SUM APPROPRIATION FOR SAID DEPARTMENT OR AGENCY;
6. THE COUNTY ADMINISTRATOR MAY INCREASE APPROPRIATIONS FOR THE FOLLOWING ITEMS OF NON-BUDGETED REVENUE THAT MAY OCCUR DURING THE FISCAL YEAR: A. INSURANCE RECOVERIES RECEIVED FOR DAMAGE TO COUNTY VEHICLES OR OTHER PROPERTY FOR WHICH COUNTY FUNDS HAVE BEEN EXPENDED TO MAKE REPAIRS. B. REFUNDS OR REIMBURSEMENTS MADE TO THE COUNTY FOR WHICH THE COUNTY HAS EXPENDED FUNDS DIRECTLY RELATED TO THAT REFUND OR REIMBURSEMENT. C. ADDITIONAL, UNBUDGETED GRANTS RECEIVED DURING THE FISCAL YEAR FOR WHICH THERE IS SUFFICIENT REVENUES TO DEFRAY EXPENDITURES;
7. THE COUNTY ADMINISTRATOR MAY APPROPRIATE BOTH REVENUE AND EXPENDITURES FOR DONATIONS BY CITIZENS OR CITIZEN GROUPS IN SUPPORT OF COUNTY PROGRAMS. ANY REMAINING UNENCUMBERED BALANCE OF A RESTRICTED DONATION AT THE END OF THE FISCAL YEAR WILL BE REAPPROPRIATED INTO THE SUBSEQUENT FISCAL YEAR; AND,
8. IT IS EXPRESSLY NOTED THAT THE FUNDS APPROPRIATED TO FUND 102, CHILDREN'S SERVICES ACT (CSA), 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 2021-2022 ANNUAL FISCAL PLAN FOR THE SCHOOL GENERAL FUND TOTALING \$16,249,599. 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

\$16,249,599 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 COUNTY ADMINISTRATOR IS AUTHORIZED TO PRE-APPROVE ACCOUNTS PAYABLES INVOICES FOR PAYMENT AROUND THE 10<sup>TH</sup> AND AROUND 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 AND THE ESSEX COUNTY DEPARTMENT OF SOCIAL SERVICES WILL BE PAID BIWEEKLY.

**ADOPTED** this 6<sup>th</sup> day of May 2021.

### **CERTIFICATION OF ADOPTION RESOLUTION**

The undersigned Clerk of the Board of Supervisors of the County of Essex, Virginia certifies that the Resolution set forth above was duly adopted during an open public and electronic meeting on the 6<sup>th</sup> day of May 2021 by a majority of the members of the Essex County Board of Supervisors with the following votes:

AYE: Johnson, Akers, Gill, Magruder, Smith  
NAY: N/A  
ABSTENTION: N/A  
ABSENT: N/A

Signed this 11<sup>th</sup> day of May 2021.

ATTEST:



Michael A. Lombardo, Clerk  
Board of Supervisors of the County of Essex, Virginia

