

Resolution #23-009

APPROPRIATION OF ADOPTED COUNTY OPERATING BUDGET FOR FISCAL YEAR 2023-2024

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, 2023, AND ENDING JUNE 30, 2024, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER:

ESSEX COUNTY, VIRGINIA ADOPTED EXPENDITURE BUDGET FISCAL YEAR 2023-2024

FUND #100 General Funds	
Legislative	447,101
General and Financial Administration	1,228,995
Commissioner of The Revenue	346,716
Assessor	100,000
Treasurer	285,179
Electoral Board	75,335
Registrar	178,260
Courts	610,016
Office on Youth	5,978
Commonwealth's Attorney	391,523
Sheriff (Law Enforcement)	1,657,737
Fire and Rescue	237,726
Ambulance and Rescue Services	1,687,636
Forestry Service	7,914
Building	260,729
Animal Control	202,426
Medical Examiner	250
Zoning	167,474
Sheriff (Lockup and Dispatch)	1,507,886
Refuse Disposal	1,076,752
General Properties	668,316
Communications	238,326
Technology	638,056
Local Health Department	162,904
Mental Health	48,541
Bay Aging	142,288

Community College	8,744
Parks and Recreation (Partners)	6,901
Swimming Pool	79,816
Parks, Recreation, Summer Programs	182,490
Library	256,530
Essex County Museum	23,690
Economic Development	94,400
Planning District Commission	37,370
Three Rivers Soil and Water	11,025
Miscellaneous Programs	66,094
VPI Cooperative Extension	59,246
Capital Improvement Projects	740,109
Total Direct Expenditures	13,940,479
TRANSFERS	
CSA Fund	710,852
Virginia Public Assistance	828,672
Debt Service Fund	3,117,131
Transfer to COVID-19 Fund	0
School Fund - Local	7,536,492
Debt Reserve Fund	0
Transfer to Capital Projects Fund #301	793,835
Total Transfers	12,986,982
TOTAL REQUIREMENT - GENERAL FUND	26,927,460
FUND #102 Childrens Services Act (CSA)	1,844,930
FUND #105 Social Services	2,690,493
FUND #110 Debt Service	3,117,131
FUND #140 Pandemic Response	0
FUND #154 Glebe	0
FUND #205 Education	18,396,138
FUND #207 School Food	840,476
FUND #208 School Grant	4,787,117
FUND #225 Debt Service Reserve	0
FUND #260 Sheriff's Asset Forfeiture	0
FUND #301 Capital Projects	793,835
FUND #310 Capital Maintenance Reserve	
Total Other Funds	32,470,120
TOTAL EXPENDITURE ESTIMATES	59,397,580

TOTAL COUNTY BUDGET GENERAL FUND REVENUES	26,927,460
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	26,927,460
Additions to Capital Maintenance Reserve	
Additions to Glebe Fund Balance	
Beginning General Fund Unassigned Balance - July 1, 2022	8,721,629
Increase (Decrease) in Unassigned Balance	-1,265,835
Ending General Fund Unassigned Balance - June 30, 2023	7,455,794

* AN ITEMIZED AND COMPLETE FINANCIAL BALANCE SHEET FOR THE COUNTY AT THE CLOSE OF THE LAST PRECEEDING 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 2022-2023 FINAL AUDIT REPORT.

Now, Therefore, Be It Further Resolved by the Essex County Board of Supervisors, Virginia, that the appropriations for fiscal year 2023-2024, beginning July 1, 2023, and ending June 30, 2024, 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, 2023, 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, 2024;
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. 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;
5. 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;

6. THE COUNTY ADMINISTRATOR MAY REAPPROPRIATE INTO THE SUBSEQUENT FISCAL YEAR REMAINING UNENCUMBERED FUNDS, BOTH REVENUE AND EXPENDITURES, FOR CAPITAL IMPROVEMENT PROJECTS APPROVED BUT NOT COMPLETED BY FISCAL YEAR END;
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 2023-2024 ANNUAL FISCAL PLAN FOR THE SCHOOL GENERAL FUND TOTALING \$18,396,138. 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 \$18,396,138 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 10TH 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 BI WEEKLY.

ADOPTED THIS THE 25th DAY OF APRIL 2023.

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 meeting on the 25th of April 2023 by a majority of the members of the Essex County of Board of Supervisors with the following votes:

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

Signed this 27th day of April 2023.

ATTEST:

April L. Rounds

April L. Rounds, Clerk
Board of Supervisors of the County of Essex, Virginia

