

Resolution #22-006

**APPROPRIATION OF ADOPTED COUNTY OPERATING BUDGET
FOR
FISCAL YEAR 2022-2023**

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, 2022, AND ENDING JUNE 30, 2023, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER:

**ESSEX COUNTY, VIRGINIA ADOPTED EXPENDITURE BUDGET
FISCAL YEAR 2022-2023**

FUND #100 General Funds	
Legislative	365,062
General and Financial Administration	1,598,165
Electoral Board	66,281
Registrar	158,996
Courts	526,885
Office on Youth	5,693
Commonwealth's Attorney	362,609
Sheriff (Law Enforcement)	1,493,552
Fire and Rescue	215,521
Ambulance and Rescue Services	1,598,445
Forestry Service	7,914
Building and Zoning	314,713
Animal Control	236,895
Medical Examiner	250
Sheriff (Lockup and Dispatch)	1,373,313
Refuse Disposal	954,262
Emergency Services	-
General Properties	1,117,263
Janitorial--Schools	-
Communications	221,162
Technology	577,188
Local Health Department	152,936
Mental Health	41,442
Bay Aging	138,142
Community College	8,489
Parks and Recreation (Partners)	6,700
Swimming Pool	76,884

Parks, Recreation, Summer Programs	202,405
Library	239,415
Essex County Museum	31,500
Economic Development	94,150
Planning District Commission	23,471
Three Rivers Soil and Water	11,025
Miscellaneous Programs	67,738
VPI Cooperative Extension	45,552
Capital Improvement Projects	-
Total Direct Expenditures	12,334,018
TRANSFERS	
CSA Fund	760,000
Virginia Public Assistance	680,231
Debt Service Fund	3,131,995
Transfer to COVID-19 Fund	-
School Fund - Local	7,614,441
Transfer to Capital Projects Fund #301	428,300
Total Transfers	12,614,967
TOTAL REQUIREMENT - GENERAL FUND	24,948,985
FUND #102 Childrens Services Act (CSA)	1,500,000
FUND #105 Social Services	2,568,343
FUND #110 Debt Service	3,131,995
FUND #140 Pandemic Response	-
FUND #154 Glebe	-
FUND #205 Education	18,474,087
FUND #207 School Food	840,476
FUND #208 School Grant	4,787,117
FUND #225 Debt Service Reserve	-
FUND #260 Sheriff's Asset Forfeiture	-
FUND #301 Capital Projects	428,300
FUND #310 Capital Maintenance Reserve	40,000
Total Other Funds	31,770,318
TOTAL EXPENDITURE ESTIMATES	56,719,303
TOTAL COUNTY BUDGET GENERAL FUND REVENUES	24,948,985
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	24,948,985
Additions to Capital Maintenance Reserve	
Additions to Glebe Fund Balance	
<i>Beginning General Fund Unassigned Balance - July 1, 2022</i>	8,138,445
Increase (Decrease) in Unassigned Balance	-
<i>Ending General Fund Unassigned Balance - June 30, 2023</i>	8,138,445

* 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?pageId=67023> IN THE 2020-2021 FINAL AUDIT REPORT.

NOW, THEREFORE, BE IT FURTHER RESOLVED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, THAT THE APPROPRIATIONS FOR FISCAL YEAR 2022-2023, BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023, 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, 2023;
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 2022-2023 ANNUAL FISCAL PLAN FOR THE SCHOOL GENERAL FUND TOTALING \$18,474,087. 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 \$18,474,087 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 BIWEEKLY.

ADOPTED this 1st day of June 2022.

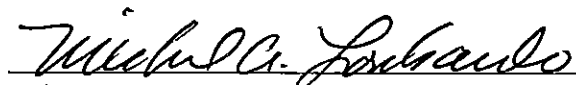
CERTIFICATION OF ADOPTION RESOLUTION

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 1st of June 2022 by a majority of the members of the Essex County Board of Supervisors with the following votes:

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

Signed this 1st day of June 2022.

ATTEST:



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

