

Resolution #24-005

**APPROPRIATION OF ADOPTED COUNTY OPERATING BUDGET
FOR
FISCAL YEAR 2024-2025**

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, 2024, AND ENDING JUNE 30, 2025, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER:

**ESSEX COUNTY, VIRGINIA ADOPTED EXPENDITURE BUDGET
FISCAL YEAR 2024-2025**

FUND #100 General Funds	
Legislative	427,138
General and Financial Administration	1,136,790
Commissioner of The Revenue	321,965
Assessor	224,500
Treasurer	313,603
Electoral Board	81,847
Registrar	172,782
Courts	672,484
Office on Youth	6,337
Commonwealth's Attorney	408,185
Sheriff (Law Enforcement)	1,711,327
Fire and Rescue	241,848
Ambulance and Rescue Services	1,841,178
Forestry Service	6,776
Building	336,144
Animal Control	218,610
Medical Examiner	250
Zoning	245,186
Sheriff (Lockup and Dispatch)	1,372,343
Refuse Disposal	1,175,067
General Properties	682,174
Communications	259,219
Technology	629,232
Local Health Department	174,307
Mental Health	55,808
Bay Aging	142,288

Community College	9,006
Park and Recreation (Partners)	11,000
Swimming Pool	82,566
Parks, Recreation, Summer Programs	199,260
Library	257,282
Essex County Museum	23,690
Economic Development	44,400
Planning District Commission	46,081
Three Rivers Soil and Water	11,025
Miscellaneous Programs	45,108
VPI Cooperative Extension	60,962
Capital Improvement Projects	112,386
Total Direct Expenditures	13,760,153
TRANSFERS	
CSA Fund	774,511
Virginia Public Assistance	899,034
Debt Service Fund	3,096,619
School Fund - Local	7,536,492
Transfer to Capital Projects Fund #301	1,254,865
Total Transfers	13,561,521
TOTAL REQUIREMENT - GENERAL FUND	27,321,674
FUND #102 Childrens Services Act (CSA)	2,010,151
FUND #105 Social Services	2,809,481
FUND #110 Debt Service	3,096,619
FUND #205 Education	18,396,138
FUND #207 School Food	929,926
FUND #208 School Grant	2,131,496
FUND #301 Capital Projects	1,254,865
Total Other Funds	30,628,676
TOTAL EXPENDITURE ESTIMATES	57,950,350
TOTAL COUNTY BUDGET GENERAL FUND REVENUES	27,321,674
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	27,321,674
Additions to Capital Maintenance Reserve	
Additions to Glebe Fund Balance	
<i>Beginning General Fund Unassigned Balance - July 1, 2024</i>	10,085,447
Increase (Decrease) in Unassigned Balance	(1,254,865)
<i>Ending General Fund Unassigned Balance - June 30, 2025</i>	8,830,582

* 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?pagelId=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 2024-2025, BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025, 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, 2025, 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, 2025;
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 2024-2025 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 BIWEEKLY.

ADOPTED THIS THE 23RD DAY OF APRIL 2024.

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 23rd of April 2024 by a majority of 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 23rd day of April 2024.

ATTEST:



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

