

APPROPRIATION RESOLUTION

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY21 FOR THE ANNUAL OPERATING BUDGET FOR THE COUNTY OF NORTHAMPTON, VIRGINIA

BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Northampton, Virginia that:

1. For the fiscal period beginning the first day of July 2020, and ending the thirtieth day of June 2021, the following amounts are hereby appropriated for the office and activities shown below in accordance with the duly adopted budget for the fiscal year ending June 30, 2021:

GENERAL FUND

Revenues

General Property Taxes	\$18,594,160
Other Local Taxes	\$ 3,093,895
Permits, Privilege Fees & Reg Licenses	\$ 122,400
Fines & Forfeitures	\$ 388,560
Use of Money & Property	\$ 252,779
Charges for Service	\$ 1,487,576
Miscellaneous	\$ 10,000
Recovered Costs	\$ 225,609
Payments in Lieu of Taxes	\$ 30,000
Non-Categorical	\$ 1,488,367
Shared Expenses	\$ 1,786,673
Categorical Aid	\$ 275,711
Other Financing Sources	\$ 2,698,139
Revenue Totals	\$30,453,869

Expenditures

General Government Administration	\$ 2,544,609
Judicial Administration	\$ 827,646
Public Safety	\$ 6,506,024
Public Works	\$ 3,623,167
Health & Welfare	\$ 674,591
Education	\$ 24,705
Parks, Recreation & Culture	\$ 496,857
Community Development	\$ 1,448,419
Non-Departmental	\$14,307,851
Expenditure Totals	\$30,453,869

SOCIAL SERVICES FUND

Revenue	
Categorical Aid	\$ 2,185,192
Other Financing Sources	\$ 465,000
Revenue Totals	\$ 2,650,192

Expenditures	
Health & Welfare	\$ 2,565,935
Non-Departmental	\$ 84,257
Expenditure Totals	\$ 2,650,192

HARBOR IMPROVEMENT FUND

Revenue	
Charges for Services	\$ 16,251
Categorical Aid	\$ 48,750
Revenue Totals	\$ 65,001

Expenditures	
Harbor Improvements	\$ 65,001
Expenditure Totals	\$ 65,001

EASTERN SHORE REGIONAL JAIL FUND

Revenue	
Charges for Service	\$ 8,001
Recovered Costs	\$ 6,000
Shared Expenses	\$ 2,108,284
Categorical Aid	\$ 230,214
Other Financing Sources	\$ 1,905,903
Revenue Totals	\$ 4,258,402

Expenditures	
Public Safety	\$ 4,258,402
Expenditure Totals	\$ 4,258,402

CAPITAL RESERVE FUND

Revenue	
Other Financing Sources	\$ 1,545,328
Revenue Totals	\$ 1,545,328

Expenditures	
Reserve	\$ 1,545,328
Expenditure Totals	\$ 1,545,328

SCHOOL ENHANCEMENT PROJECT

Revenue	
Other Financing Sources	\$ 1,245,817
Revenue Totals	\$ 1,245,817

Expenditures	
Transfers to Other Funds	\$ 1,245,817
Expenditure Totals	\$ 1,245,817

GENERAL DEBT SERVICE FUND

Revenue	
Recovered Costs	\$ 161,145
Other Financing Sources	\$ 2,624,648
Revenue Totals	\$ 2,785,793

Expenditures	
Non-Departmental	\$ 2,785,793
Expenditure Totals	\$ 2,785,793

SCHOOL DEBT SERVICE FUND

Revenue	
Other Financing Sources	\$ 1,375,065
Revenue Totals	\$ 1,375,065

Expenditures	
Non-Departmental	\$ 1,375,065
Expenditure Totals	\$ 1,375,065

PUBLIC UTILITIES FUND

Revenue	
Charges for Service	\$ 211,867
Other Financing Sources	\$ 110,000
Revenue Totals	\$ 321,867

Expenditures	
Public Works	\$ 321,867
Expenditure Totals	\$ 321,867

INDUSTRIAL DEVELOPMENT AUTHORITY

Revenue

Charges for Service \$ 43,227

Revenue Totals \$ 43,227

Expenditures

Community Development \$ 43,227

Expenditure Totals \$ 43,227

NORTHAMPTON COUNTY TOURISM CAPITAL FUND

Revenue

Other Financing Sources \$ 45,000

Revenue Totals \$ 45,000

Expenditures

Community Development \$ 45,000

Expenditure Totals \$ 45,000

SCHOOL OPERATING FUND

	<u>@ 6/16/2020</u>	<u>@ 6/23/2020</u>
Revenue		
Miscellaneous	\$ 200,466	\$ 200,466
Categorical Aid	\$ 9,574,599	\$ 9,574,599
Financing Proceeds	\$ 0	\$ 0
Other Financing Sources	\$ 9,293,971	\$ 9,293,971
Revenue Totals	<u><u>\$19,069,036</u></u>	<u><u>\$19,069,036</u></u>

Expenditures

School Instruction	\$12,611,503	\$12,567,063
School Administration, Attendance & Health	\$ 1,680,864	\$ 1,635,902
School Pupil Transportation Services	\$ 1,340,641	\$ 1,360,857
School Operation & Maintenance Svcs	\$ 2,268,604	\$ 2,270,622
School Technology	\$ 948,567	\$ 969,153
Transfers Out	\$ 218,857	\$ 265,439
Expenditure Totals	<u><u>\$19,069,036</u></u>	<u><u>\$19,069,036</u></u>

SCHOOL FEDERAL GRANTS FUND

	<u>@ 6/16/2020</u>	<u>@ 6/23/2020</u>
Revenue		
Categorical Aid	\$ 2,242,919	\$ 2,242,919
Revenue Totals	<u><u>\$ 2,242,919</u></u>	<u><u>\$ 2,242,919</u></u>

Expenditures

School Instruction	\$ 2,157,837	\$ 2,157,837
School Administration, Attendance & Health	\$ 34,804	\$ 34,804
School Pupil Transportation Services	\$ 50,278	\$ 50,278
Expenditure Totals	\$ 2,242,919	\$ 2,242,919

SCHOOL FOOD SERVICE FUND

	<u>@ 6/16/2020</u>	<u>@ 6/23/2020</u>
Revenue		
Charges for Service	\$ 163,007	\$ 163,007
Miscellaneous	\$ 0	\$ 0
Categorical Aid	\$ 881,963	\$ 881,963
Other Financing Sources	\$ 50,000	\$ 50,000
Revenue Totals	\$ 1,094,970	\$ 1,094,970

Expenditures

School Food Services	\$ 1,094,970	\$ 1,094,970
Expenditure Totals	\$ 1,094,970	\$ 1,094,970

SCHOOL CAPITAL PROJECTS FUND

	<u>@ 6/16/2020</u>	<u>@ 6/23/2020</u>
Revenue		
Other Financing Sources	\$ 385,902	\$ 385,902
Revenue Totals	\$ 385,902	\$ 385,902

Expenditures

Operating	\$ 0	\$ 0
Capital Outlay	\$ 255,502	\$ 255,502
Transfers to Other Funds	\$ 130,400	\$ 130,400
Expenditure Totals	\$ 385,902	\$ 385,902

2. The County Administrator is authorized to transfer budgeted amount between line items, classifications, departments and projects, but any revisions between funds or revisions that alter total expenditures must be approved by the Board of Supervisors through legislative action. All supplemental appropriations must be reported in a public meeting of the Board of Supervisors and made a matter of record in the minutes.

3. Appropriations designated for capital projects will not lapse at the end of the fiscal year but shall remain appropriations until the completion of the project or until the

Board of Supervisors, by appropriate resolution, amend or eliminate the appropriation. Upon completion of a capital project, staff is authorized to close out the project and transfer to the funding source any remaining balances.

4. Per the Code of Virginia, any supplemental appropriation which increases the total budget by more than 1% of the total budget will be advertised for a public hearing at least seven days prior to the meeting date. The Board of Supervisors may adopt such amendment at the advertised meeting, after first providing a public hearing on the proposed budget amendments.

5. Any remaining unspent appropriations in the School Operating Fund for FY20 shall be transferred to the School Capital Fund (Fund 395) and shall be utilized for funding projects in the adopted School's Capital Improvement Plan.

6. If deficits appear to be forthcoming within a fiscal year, recommended spending reductions would be proposed by the County Administrator during the fiscal year in order to sufficiently offset the deficit.

7. In accordance with the requirements set forth in Section 58.1-3524(C) (2) and Section 58.1-3912(E) of the Code of Virginia, as amended by Chapter 1 of the Acts of Assembly (2004 Special Session 1) and as set forth in item 503.E (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts of Assembly any qualifying vehicle site used within the County commencing January 1, 2020 shall receive personal property tax relief in the following manner:

- a. Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief;
- b. Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 48.8% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 48.8% tax relief on the first \$20,000 of value; and
- d. All other vehicles which do not meet the definition of "qualifying" (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.

In accordance with Item 503.D.1., the entitlement to personal property tax relief for qualifying vehicles for tax year 2005 and all prior years expired on September 1, 2006. Supplemental assessments for tax years 2005 and prior that are made on or after September 1, 2006 shall be deemed "non-qualifying" for purposes of state tax relief and the local share due from the taxpayer shall represent 100% of the tax assessable.

Tax Rates for Tax Year 2020 are proposed to be set as follows:

	<u>Tax Year 2019 (Current)</u>	<u>Tax Year 2020 (Proposed)</u>
Real Estate:	\$0.83 per \$100 assessed value	\$0.835 per \$100 assessed value
Mobile Homes:	\$0.83 per \$100 assessed value	\$0.835 per \$100 assessed value
Tangible Pers. Property	\$3.90 per \$100 assessed value	\$3.90 per \$100 assessed value
Aircraft	\$3.90 per \$100 assessed value	\$3.90 per \$100 assessed value
Boats	\$0.99 per \$100 assessed value	\$0.99 per \$100 assessed value
Machinery & Tools	\$2.00 per \$100 assessed value	\$2.00 per \$100 assessed value
Farm Mach. & Equip.	\$1.20 per \$100 assessed value	\$1.20 per \$100 assessed value
Heavy Construction	\$2.86 per \$100 assessed value	\$2.86 per \$100 assessed value
Solar Installations	\$0.83 per \$100 assessed value	\$0.835 per \$100 assessed value
Wind Generation	\$0.83 per \$100 assessed value	\$0.835 per \$100 assessed value
Motor Vehicle, Limit of One for Qualified Disabled Veterans, pursuant to Code of Virginia §58.1-3506 A (19) & B	\$0.00 per \$100 assessed value	\$0.00 per \$100 assessed value

Approved this 23 day of June, 2020.

Oliver H. Bennett, Chairman

ATTEST:

APPROVED AS TO FORM:

Charles Kolakowski, County Administrator

Beverly P. Leatherbury, County Attorney