

APPROPRIATION RESOLUTION

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY2022 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 2021, and ending the thirtieth day of June 2022, 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, 2022:

GENERAL FUND

Revenues

General Property Taxes	\$20,026,443
Other Local Taxes	\$ 5,142,850
Permits, Privilege Fees & Reg Licenses	\$ 136,650
Fines & Forfeitures	\$ 409,000
Use of Money & Property	\$ 64,480
Charges for Service	\$ 1,495,778
Miscellaneous	\$ 10,000
Recovered Costs	\$ 241,569
Payments in Lieu of Taxes	\$ 30,000
Non-Categorical	\$ 1,484,967
Shared Expenses	\$ 1,903,870
Categorical Aid	\$ 2,191,068
Other Financing Sources	\$ 1,480,585
Revenue Totals	\$34,617,260

Expenditures

General Government Administration	\$ 2,578,888
Judicial Administration	\$ 880,113
Public Safety	\$ 6,875,006
Public Works	\$ 5,597,401
Health & Welfare	\$ 691,066
Education	\$ 24,702
Parks, Recreation & Culture	\$ 720,459
Community Development	\$ 1,549,489
Non-Departmental	\$15,700,136
Expenditure Totals	\$34,617,260

SOCIAL SERVICES FUND

Revenue	
Categorical Aid	\$ 2,185,191
Other Financing Sources	\$ 515,000
Revenue Totals	\$ 2,700,191

Expenditures	
Health & Welfare	\$ 2,606,104
Non-Departmental	\$ 94,087
Expenditure Totals	\$ 2,700,191

HARBOR IMPROVEMENT FUND

Revenue	
Charges for Services	\$ 13,500
Categorical Aid	\$ 396,750
Other Financing Sources	\$ 118,750
Revenue Totals	\$ 529,000

Expenditures	
Parks, Recreation & Culture	\$ 529,000
Expenditure Totals	\$ 529,000

EASTERN SHORE REGIONAL JAIL FUND

Revenue	
Charges for Service	\$ 274,301
Recovered Costs	\$ 3,000
Shared Expenses	\$ 2,117,154
Categorical Aid	\$ 240,888
Other Financing Sources	\$ 1,935,800
Revenue Totals	\$ 4,571,143

Expenditures	
Public Safety	\$ 4,571,143
Expenditure Totals	\$ 4,571,143

CAPITAL RESERVE FUND

Revenue	
Other Financing Sources	\$ 1,313,773
Revenue Totals	\$ 1,313,773

Expenditures	
Reserve	\$ 1,313,773

Expenditure Totals \$ 1,313,773

SCHOOL ENHANCEMENT PROJECT

Revenue

Other Financing Sources \$ 939,739

Revenue Totals \$ 939,739

Expenditures

Transfers to Other Funds \$ 939,739

Expenditure Totals \$ 939,739

GENERAL DEBT SERVICE FUND

Revenue

Recovered Costs \$ 161,145

Other Financing Sources \$ 2,306,153

Revenue Totals \$ 2,467,298

Expenditures

Non-Departmental \$ 2,467,298

Expenditure Totals \$ 2,467,298

SCHOOL DEBT SERVICE FUND

Revenue

Other Financing Sources \$ 1,169,457

Revenue Totals \$ 1,169,457

Expenditures

Non-Departmental \$ 1,169,457

Expenditure Totals \$ 1,169,457

PUBLIC UTILITIES FUND

Revenue

Charges for Service \$ 199,055

Other Financing Sources \$ 10,000

Revenue Totals \$ 209,055

Expenditures

Public Works \$ 209,055

Expenditure Totals \$ 209,055

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	\$ 82,500
Revenue Totals	\$ 82,500

Expenditures

Community Development	\$ 82,500
Expenditure Totals	\$ 82,500

SCHOOL OPERATING FUND

Revenue

Miscellaneous	\$ 201,072
Categorical Aid	\$ 10,319,440
Financing Proceeds	\$ 0
Other Financing Sources	\$ 9,437,619
Revenue Totals	\$19,958,131

Expenditures

School Instruction	\$13,129,134
School Administration, Attendance & Health	\$ 1,755,695
School Pupil Transportation Services	\$ 1,388,056
School Operation & Maintenance Svcs	\$ 2,378,509
School Technology	\$ 987,255
Transfers Out	\$ 319,482
Expenditure Totals	\$19,958,131

SCHOOL FEDERAL GRANTS FUND

Revenue

Categorical Aid	\$ 2,997,539
Revenue Totals	\$ 2,997,539

Expenditures

School Instruction	\$ 2,400,513
School Administration, Attendance & Health	\$ 23,517
School Pupil Transportation Services	\$ 90,277
School Operation & Maintenance Services	\$ 295,962
School Technology	\$ 187,270
Expenditure Totals	\$ 2,997,539

SCHOOL FOOD SERVICE FUND**Revenue**

Charges for Service	\$ 53,013
Categorical Aid	\$ 1,022,740
Other Financing Sources	\$ 50,000
Revenue Totals	\$ 1,125,753

Expenditures

School Food Services	\$ 1,125,753
Expenditure Totals	\$ 1,125,753

SCHOOL CAPITAL PROJECTS FUND**Revenue**

Other Financing Sources	\$ 1,946,274
Revenue Totals	1,946,274

Expenditures

Capital Outlay	\$ 1,876,274
Transfers to Other Funds	\$ 70,000
Expenditure Totals	\$ 1,946,274

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 FY21 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, 2021, shall receive personal property tax relief in the following manner:

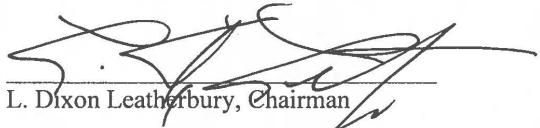
- a. Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief;
- b. Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 48.7% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 48.7% tax relief on the first \$20,000 of 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 2021 are proposed to be set as follows:

	<u>Tax Year 2020 (Current)</u>	<u>Tax Year 2021 (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	\$0.99 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

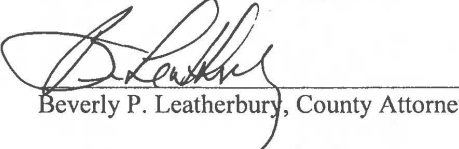
Approved this 8 day of June, 2021.


L. Dixon Leatherbury, Chairman

ATTEST:


Charles Kolakowski, County Administrator

APPROVED AS TO FORM:


Beverly P. Leatherbury, County Attorney