

## APPROPRIATION RESOLUTION

### A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY2023 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 2022, and ending the thirtieth day of June 2023, 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, 2023:

#### GENERAL FUND

##### Revenues

General Property Taxes	\$21,973,524
Other Local Taxes	\$ 6,363,500
Permits, Privilege Fees & Reg Licenses	\$ 144,850
Fines & Forfeitures	\$ 222,001
Use of Money & Property	\$ 45,383
Charges for Service	\$ 1,631,051
Miscellaneous	\$ 10,000
Recovered Costs	\$ 96,062
Payments in Lieu of Taxes	\$ 30,000
Non-Categorical	\$ 1,852,824
Shared Expenses	\$ 1,999,066
Categorical Aid	\$ 8,615,118
Other Financing Sources	\$ 2,024,987
<b>Revenue Totals</b>	<b>\$45,008,366</b>

##### Expenditures

General Government Administration	\$ 2,975,638
Judicial Administration	\$ 966,186
Public Safety	\$ 7,171,015
Public Works	\$ 4,482,327
Health & Welfare	\$ 830,304
Education	\$ 26,694
Parks, Recreation & Culture	\$ 535,750
Community Development	\$ 1,985,276
Non-Departmental	\$26,035,176
<b>Expenditure Totals</b>	<b>\$45,008,366</b>

## SOCIAL SERVICES FUND

<b>Revenue</b>	
Categorical Aid	\$ 2,173,174
Other Financing Sources	\$ 525,000
<b>Revenue Totals</b>	<b>\$ 2,698,174</b>

<b>Expenditures</b>	
Health & Welfare	\$ 2,599,293
Non-Departmental	\$ 98,881
<b>Expenditure Totals</b>	<b>\$ 2,698,174</b>

## AMERICAN RESCUE PLAN ACT (ARPA) FUND

<b>Revenue</b>	
Categorical Aid	\$ 1,137,265
Other Financing Sources	\$ 0
<b>Revenue Totals</b>	<b>\$ 1,137,265</b>

<b>Expenditures</b>	
Community Development	\$ 1,064,594
Non-Departmental	\$ 72,671
<b>Expenditure Totals</b>	<b>\$ 1,137,265</b>

## HARBOR IMPROVEMENT FUND

<b>Revenue</b>	
Charges for Services	\$ 13,500
Categorical Aid	\$ 65,391
Other Financing Sources	\$ 81,015
<b>Revenue Totals</b>	<b>\$ 159,906</b>

<b>Expenditures</b>	
Parks, Recreation & Culture	\$ 159,906
<b>Expenditure Totals</b>	<b>\$ 159,906</b>

## EASTERN SHORE REGIONAL JAIL FUND

<b>Revenue</b>	
Charges for Service	\$ 4,202
Recovered Costs	\$ 3,000
Shared Expenses	\$ 2,223,011
Categorical Aid	\$ 215,065
Other Financing Sources	\$ 2,352,431
<b>Revenue Totals</b>	<b>\$ 4,797,709</b>

<b>Expenditures</b>	
Public Safety	\$ 4,797,709
<b>Expenditure Totals</b>	<b>\$ 4,797,709</b>

#### CAPITAL RESERVE FUND

<b>Revenue</b>	
Other Financing Sources	\$ 1,791,435
<b>Revenue Totals</b>	<b>\$ 1,791,435</b>

<b>Expenditures</b>	
Reserve	\$ 1,791,435
<b>Expenditure Totals</b>	<b>\$ 1,791,435</b>

#### SCHOOL ENHANCEMENT PROJECT

<b>Revenue</b>	
Other Financing Sources	\$ 52,956,287
<b>Revenue Totals</b>	<b>\$ 52,956,287</b>

<b>Expenditures</b>	
Non-Departmental	\$ 52,956,287
<b>Expenditure Totals</b>	<b>\$ 52,956,287</b>

#### GENERAL DEBT SERVICE FUND

<b>Revenue</b>	
Recovered Costs	\$ 161,139
Other Financing Sources	\$ 2,301,008
<b>Revenue Totals</b>	<b>\$ 2,462,147</b>

<b>Expenditures</b>	
Non-Departmental	\$ 2,462,147
<b>Expenditure Totals</b>	<b>\$ 2,462,147</b>

#### SCHOOL DEBT SERVICE FUND

<b>Revenue</b>	
Other Financing Sources	\$ 2,844,320
<b>Revenue Totals</b>	<b>\$ 2,844,320</b>

<b>Expenditures</b>	
Non-Departmental	\$ 2,844,320
<b>Expenditure Totals</b>	<b>\$ 2,844,320</b>

#### PUBLIC UTILITIES FUND

<b>Revenue</b>	
Charges for Service	\$ 215,811
Other Financing Sources	\$ 158,500
<b>Revenue Totals</b>	<b>\$ 374,311</b>

<b>Expenditures</b>	
Public Works	\$ 374,311
<b>Expenditure Totals</b>	<b>\$ 374,311</b>

#### ECONOMIC DEVELOPMENT AUTHORITY

<b>Revenue</b>	
Charges for Service	\$ 22,349
<b>Revenue Totals</b>	<b>\$ 22,349</b>

<b>Expenditures</b>	
Community Development	\$ 22,349
<b>Expenditure Totals</b>	<b>\$ 22,349</b>

#### NORTHAMPTON COUNTY TOURISM CAPITAL FUND

<b>Revenue</b>	
Other Financing Sources	\$ 200,562
<b>Revenue Totals</b>	<b>\$ 200,562</b>

<b>Expenditures</b>	
Non-Departmental	\$ 21,798
Community Development	\$ 178,764
<b>Expenditure Totals</b>	<b>\$ 200,562</b>

#### SCHOOL OPERATING FUND

<b>Revenue</b>	
Miscellaneous	\$ 229,915
Categorical Aid	\$13,381,218
Financing Proceeds	\$ 9,917,752
Other Financing Sources	\$ 0
<b>Revenue Totals</b>	<b>\$23,528,885</b>

<b>Expenditures</b>	
School Instruction	\$15,124,680
School Administration, Attendance & Health	\$ 1,925,725
School Pupil Transportation Services	\$ 1,239,297

School Operation & Maintenance Svcs	\$ 3,869,172
School Technology	\$ 1,008,318
Transfers Out	\$ 361,693
<b>Expenditure Totals</b>	<b>\$23,528,885</b>

### SCHOOL FEDERAL GRANTS FUND

<b>Revenue</b>	
Categorical Aid	\$10,175,430
<b>Revenue Totals</b>	<b>\$10,175,430</b>

<b>Expenditures</b>	
School Instruction	\$ 5,113,452
School Administration, Attendance & Health	\$ 121,771
School Pupil Transportation Services	\$ 392,383
School Operation & Maintenance Services	\$ 4,427,304
School Technology	\$ 120,520
<b>Expenditure Totals</b>	<b>\$10,175,430</b>

### SCHOOL FOOD SERVICE FUND

<b>Revenue</b>	
Charges for Service	\$ 63,013
Categorical Aid	\$ 1,134,898
Other Financing Sources	\$ 50,000
<b>Revenue Totals</b>	<b>\$ 1,247,911</b>

<b>Expenditures</b>	
School Food Services	\$ 1,247,911
<b>Expenditure Totals</b>	<b>\$ 1,247,911</b>

### SCHOOL CAPITAL PROJECTS FUND

<b>Revenue</b>	
Other Financing Sources	\$ 3,202,849
<b>Revenue Totals</b>	<b>3,202,849</b>

<b>Expenditures</b>	
Capital Outlay	\$ 614,959
Transfers to Other Funds	\$ 2,587,890
<b>Expenditure Totals</b>	<b>\$ 3,202,849</b>

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 FY22 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, 2022, 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 44.0% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 44.0% 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 2022 are proposed to be set as follows:

	<u>Tax Year 2021 (Current)</u>	<u>Tax Year 2022 (Proposed)</u>
Real Estate:	\$0.835 per \$100 assessed value	\$0.76 per \$100 assessed value
Mobile Homes:	\$0.835 per \$100 assessed value	\$0.76 per \$100 assessed value
Tangible Pers. Property	\$3.90 per \$100 assessed value	\$3.60 per \$100 assessed value
Aircraft	\$3.90 per \$100 assessed value	\$3.60 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.	\$0.99 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	\$0.835 per \$100 assessed value	\$0.76 per \$100 assessed value
Wind Generation	\$0.835 per \$100 assessed value	\$0.76 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 28th day of June, 2022.

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M. E. Mapp, Chairman

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Charles Kolakowski, County Administrator

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Beverly P. Leatherbury, County Attorney