

APPROPRIATION RESOLUTION

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY19 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 2018, and ending the thirtieth day of June 2019, 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, 2019:

GENERAL FUND

Revenues

General Property Taxes	\$18,420,145
Other Local Taxes	\$ 3,568,690
Permits, Privilege Fees & Reg Licenses	\$ 155,800
Fines & Forfeitures	\$ 760,000
Use of Money & Property	\$ 16,522
Charges for Service	\$ 1,198,456
Miscellaneous	\$ 6,500
Recovered Costs	\$ 120,958
Payments in Lieu of Taxes	\$ 33,129
Non-Categorical	\$ 1,483,958
Shared Expenses	\$ 1,597,243
Categorical Aid	\$ 117,797
Other Financing Sources	\$ 655,448
Revenue Totals	\$28,134,646

Expenditures

General Government Administration	\$ 2,135,154
Judicial Administration	\$ 703,483
Public Safety	\$ 5,534,775
Public Works	\$ 2,439,681
Health & Welfare	\$ 645,661
Education	\$ 20,723
Parks, Recreation & Culture	\$ 442,691
Community Development	\$ 1,320,855
Non-Departmental	\$14,891,623
Expenditure Totals	\$28,134,646

SOCIAL SERVICES FUND

Revenue	
Categorical Aid	\$ 2,169,278
Other Financing Sources	\$ 506,317
Revenue Totals	\$ 2,675,595

Expenditures	
Health & Welfare	\$ 2,591,338
Non-Departmental	\$ 84,257
Expenditure Totals	\$ 2,675,595

HARBOR IMPROVEMENT FUND

Revenue	
Charges for Services	\$ 14,460
Revenue Totals	\$ 14,460

Expenditures	
Harbor Improvements	\$ 14,460
Expenditure Totals	\$ 14,460

EASTERN SHORE REGIONAL JAIL FUND

Revenue	
Charges for Service	\$ 9,000
Recovered Costs	\$ 2,500
Shared Expenses	\$ 1,990,200
Categorical Aid	\$ 270,000
Other Financing Sources	\$ 1,845,379
Revenue Totals	\$ 4,117,079

Expenditures	
Public Safety	\$ 4,117,079
Expenditure Totals	\$ 4,117,079

CAPITAL RESERVE FUND

Revenue	
Other Financing Sources	\$ 0.00
Revenue Totals	\$ 0.00

Expenditures	
Reserve	\$ 0.00
Expenditure Totals	\$ 0.00

GENERAL DEBT SERVICE FUND

Revenue	
Recovered Costs	\$ 161,139
Other Financing Sources	\$ 2,597,791
Revenue Totals	\$ 2,758,930

Expenditures	
Non-Departmental	\$ 2,758,930
Expenditure Totals	\$ 2,758,930

SCHOOL DEBT SERVICE FUND

Revenue	
Other Financing Sources	\$ 344,732
Revenue Totals	\$ 344,732

Expenditures	
Non-Departmental	\$ 344,732
Expenditure Totals	\$ 344,732

PUBLIC UTILITIES FUND

Revenue	
Charges for Service	\$ 244,475
Revenue Totals	\$ 244,475

Expenditures	
Public Works	\$ 240,200
Non-Departmental	\$ 4,275
Expenditure Totals	\$ 244,475

INDUSTRIAL DEVELOPMENT AUTHORITY

Revenue	
Charges for Service	\$ 34,634
Revenue Totals	\$ 34,634

Expenditures	
Community Development	\$ 34,634
Expenditure Totals	\$ 34,634

NORTHAMPTON COUNTY TOURISM CAPITAL FUND

Revenue

Other Financing Sources	\$ 52,500
Revenue Totals	\$ 52,500

Expenditures

Community Development	\$ 52,500
Expenditure Totals	\$ 52,500

SCHOOL OPERATING FUND

Revenue

Miscellaneous	\$ 193,374
Categorical Aid	\$ 9,209,497
Financing Proceeds	\$ 419,978
Other Financing Sources	\$ 9,149,659
Revenue Totals	\$18,972,508

Expenditures

School Instruction	\$12,350,235
School Administration, Attendance & Health	\$ 2,005,458
School Pupil Transportation Services	\$ 1,793,534
School Operation & Maintenance Services	\$ 2,288,274
School Technology	\$ 535,007
Expenditure Totals	\$18,972,508

SCHOOL FEDERAL GRANTS FUND

Revenue

Categorical Aid	\$ 2,145,059
Revenue Totals	\$ 2,145,059

Expenditures

School Instruction	\$ 2,145,059
Expenditure Totals	\$ 2,145,059

SCHOOL FOOD SERVICE FUND

Revenue

Charges for Service	\$ 163,007
Miscellaneous	\$ 0
Categorical Aid	\$ 776,157
Other Financing Sources	\$ 30,000
Revenue Totals	\$ 969,164

Expenditures

School Food Services	\$ 969,164
Expenditure Totals	\$ 969,164

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. The School Operating Fund is estimated to be \$705,071 under-budget for FY 2018 ending June 30, 2018. A total of \$200,000 of this amount shall be added to the FY 2019 School Operating Fund in addition to the proposed increase. This totals an increase of \$414,736 over FY 2018 funding. The Board of Supervisors believes this amount, together with historical salary vacancies, will provide all additional funds requested for FY 2019. The Board is excited that these funds will be used for the significant pay increase proposed by the School Board in the FY 2019 request. Any remaining unspent appropriations in the School Operating Fund for FY2018 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 sitused within the County commencing January 1, 2018 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 52% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 52% 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.
- e. 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.

8. The tax rates for Tax Year 2018 are proposed to be set as follows:

	<u>Tax Year 2017 (Current)</u>	<u>Tax Year 2018 (Proposed)</u>
Real Estate:	\$0.83 per \$100 assessed value	\$0.83 per \$100 assessed value
Mobile Homes:	\$0.83 per \$100 assessed value	\$0.83 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.	\$1.43 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	\$0.83 per \$100 assessed value
Wind Generation	\$0.83 per \$100 assessed value	\$0.83 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 12 day of June, 2018.



 H. Spencer Murray, Chairman

ATTEST:



 Charles Kolakowski, County Administrator

APPROVED AS TO FORM:



 Beverly P. Leatherbury, County Attorney