

APPROPRIATION RESOLUTION

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY17 FOR THE ANNUAL OPERATING BUDGET FOR THE COUNTY OF NORTHAMPTON

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

1. For the fiscal period beginning the first day of July, 2016, and ending the thirtieth day of June, 2017, 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, 2017:

GENERAL FUND

Revenues

| | |
|--|---------------------|
| General Property Taxes | \$17,750,591 |
| Other Property Taxes | \$ 3,143,740 |
| Permits, Privilege Fees & Reg Licenses | \$ 120,400 |
| Fines & Forfeitures | \$ 510,000 |
| Use of Money & Property | \$ 12,050 |
| Charges for Service | \$ 900,385 |
| Miscellaneous | \$ 3,000 |
| Recovered Costs | \$ 182,497 |
| Payments in Lieu of Taxes | \$ 26,000 |
| Non-Categorical | \$ 1,484,846 |
| Shared Expenses | \$ 1,658,238 |
| Categorical Aid | \$ 112,823 |
| Other Financing Sources | \$ 77,421 |
| Revenue Totals | \$25,981,991 |

Expenditures

| | |
|-----------------------------------|---------------------|
| General Government Administration | \$ 2,012,305 |
| Judicial Administration | \$ 695,367 |
| Public Safety | \$ 4,621,059 |
| Public Works | \$ 2,194,787 |
| Health & Welfare | \$ 597,340 |
| Education | \$ 131,723 |
| Parks, Recreation & Culture | \$ 410,692 |
| Community Development | \$ 1,171,710 |
| Non-Departmental | \$14,147,008 |
| Expenditure Totals | \$25,981,991 |

SOCIAL SERVICES FUND

| | |
|-------------------------|---------------------|
| Revenue | |
| Categorical Aid | \$ 2,015,628 |
| Other Financing Sources | \$ 485,057 |
| Revenue Totals | \$ 2,500,685 |

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|---------------------------|---------------------|
| Expenditures | |
| Health & Welfare | \$ 2,408,191 |
| Non-Departmental | \$ 92,494 |
| Expenditure Totals | \$ 2,500,685 |

HARBOR IMPROVEMENT FUND

| | |
|-------------------------|------------------|
| Revenue | |
| Charges for Services | \$ 15,150 |
| Other Financing Sources | \$ 4,850 |
| Revenue Totals | \$ 20,000 |

| | |
|---------------------------|------------------|
| Expenditures | |
| Construction/Improvements | \$ 20,000 |
| Expenditure Totals | \$ 20,000 |

EASTERN SHORE REGIONAL JAIL FUND

| | |
|-------------------------|---------------------|
| Revenue | |
| Charges for Service | \$ 14,500 |
| Recovered Costs | \$ 1,500 |
| Shared Expenses | \$ 1,919,175 |
| Categorical Aid | \$ 266,381 |
| Other Financing Sources | \$ 1,504,819 |
| Revenue Totals | \$ 3,706,375 |

| | |
|---------------------------|---------------------|
| Expenditures | |
| Public Safety | \$ 3,706,375 |
| Expenditure Totals | \$ 3,706,375 |

CAPITAL RESERVE FUND

| | |
|-------------------------|-------------------|
| Revenue | |
| Other Financing Sources | \$ 300,000 |
| Revenue Totals | \$ 300,000 |

| | |
|---------------------------|-------------------|
| Expenditures | |
| Reserve | \$ 300,000 |
| Expenditure Totals | \$ 300,000 |

GENERAL DEBT SERVICE FUND

| | |
|-------------------------|---------------------|
| Revenue | |
| Recovered Costs | \$ 161,139 |
| Other Financing Sources | \$ 2,596,368 |
| Revenue Totals | \$ 2,757,507 |

| | |
|---------------------------|---------------------|
| Expenditures | |
| Non-Departmental | \$ 2,757,507 |
| Expenditure Totals | \$ 2,757,507 |

SCHOOL DEBT SERVICE FUND

| | |
|-------------------------|-------------------|
| Revenue | |
| Other Financing Sources | \$ 342,914 |
| Revenue Totals | \$ 342,914 |

| | |
|---------------------------|------------------|
| Expenditures | |
| Non-Departmental | \$ 342,914 |
| Expenditure Totals | \$342,914 |

PUBLIC UTILITIES FUND

| | |
|-----------------------|-------------------|
| Revenue | |
| Charges for Service | \$ 187,298 |
| Revenue Totals | \$ 187,298 |

| | |
|---------------------------|-------------------|
| Expenditures | |
| Public Works | \$ 183,435 |
| Non-Departmental | \$ 3,863 |
| Expenditure Totals | \$ 187,298 |

INDUSTRIAL DEVELOPMENT AUTHORITY

| | |
|-----------------------|------------------|
| Revenue | |
| Charges for Service | \$ 16,673 |
| Revenue Totals | \$ 16,673 |

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|---------------------------|------------------|
| Expenditures | |
| Community Development | \$ 16,673 |
| Expenditure Totals | \$ 16,673 |

NORTHAMPTON COUNTY TOURISM CAPITAL FUND

| | |
|-------------------------|------------------|
| Revenue | |
| Other Financing Sources | \$ 40,500 |
| Revenue Totals | \$ 40,500 |

| | |
|---------------------------|------------------|
| Expenditures | |
| Community Development | \$ 40,500 |
| Expenditure Totals | \$ 40,500 |

SCHOOL OPERATING FUND

| | |
|-------------------------|---------------------|
| Revenue | |
| Miscellaneous | \$ 159,840 |
| Categorical Aid | \$ 8,833,969 |
| Financing Proceeds | \$ 373,326 |
| Other Financing Sources | \$ 8,684,553 |
| Revenue Totals | \$18,051,688 |

| | |
|--|---------------------|
| Expenditures | |
| School Instruction | \$11,545,628 |
| School Administration, Attendance & Health | \$ 1,915,291 |
| School Pupil Transportation Services | \$ 1,828,033 |
| School Operation & Maintenance Services | \$ 2,198,148 |
| School Technology | \$ 564,588 |
| Expenditure Totals | \$18,051,688 |

SCHOOL FEDERAL GRANTS FUND

| | |
|-----------------------|---------------------|
| Revenue | |
| Categorical Aid | \$ 1,490,191 |
| Revenue Totals | \$ 1,490,191 |

| | |
|---------------------------|---------------------|
| Expenditures | |
| School Instruction | \$ 1,490,191 |
| Expenditure Totals | \$ 1,490,191 |

SCHOOL FOOD SERVICE FUND

| | |
|-----------------------|-------------------|
| Revenue | |
| Charges for Service | \$ 159,685 |
| Miscellaneous | \$ 3,337 |
| Categorical Aid | \$ 743,727 |
| Revenue Totals | \$ 906,749 |

| | |
|---------------------------|-------------------|
| Expenditures | |
| School Food Services | \$ 906,749 |
| Expenditure Totals | \$ 906,749 |

2. The County Administrator is authorized to transfer budgeted amounts 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, amends or eliminates 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 unspent appropriations in the School Operating Fund for FY 16 will be recorded as reserved fund balance within that fund and 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 situated within the County commencing January 1, 2016 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 54% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 54% 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 2016 are proposed to be set as follows:

| | <u>Tax Year 2015 (Current)</u> | <u>Tax Year 2016 (Proposed)</u> |
|--|-----------------------------------|-----------------------------------|
| Real Estate: | \$0.6805 per \$100 assessed value | \$0.8453 per \$100 assessed value |
| Mobile Homes: | \$0.6805 per \$100 assessed value | \$0.8453 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 | \$1.43 per \$100 assessed value |
| Heavy Construction | \$2.86 per \$100 assessed value | \$2.86 per \$100 assessed value |
| Solar Installations | \$0.49 per \$100 assessed value | \$0.49 per \$100 assessed value |
| Wind Generation | \$0.49 per \$100 assessed value | \$0.49 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 ____ day of _____, 2016.

Northampton County Board of Supervisors

By: _____
Its Chairman

ATTEST:

County Administrator/Clerk

APPROVED AS TO FORM:

Bruce D. Jones, Jr., County Attorney