



Board of Supervisors of Northampton County
P.O. Box 66 • Eastville, Virginia 23347


Katherine H. Nunez
County Administrator

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BOARD OF SUPERVISORS
Willie C. Randall, Chairman
Samuel J. Long, Jr., Vice Chairman
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MEMORANDUM:

TO: Glenda Bradley
Director of Finance

FROM: Katie H. Nunez
County Administrator 

DATE: May 24, 2011

SUBJECT: Appropriations Resolution, FY 2012

At its meeting of May 23, 2011, the Northampton County Board of Supervisors adopted the enclosed Appropriations Resolution for Fiscal Year 2012.

If you have any questions, please advise.

enclosure

APPROPRIATION RESOLUTION

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY12 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 2011, and ending the thirtieth day of June, 2012, 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, 2012:

General Fund

Revenues

General Property Taxes	\$15,331,288
Other Local Taxes	\$3,081,895
Permits, Privilege Fees & Reg Licenses	\$163,387
Fines & Forfeitures	\$205,942
Use of Money & Property	\$87,789
Charges for Service	\$753,510
Miscellaneous	\$1,000
Recovered Costs	\$122,724
Payments in Lieu of Taxes	\$35,500
Non-Categorical	\$1,290,850
Shared Expenses	\$1,420,999
Categorical Aid	\$120,154
Other Financing Sources	\$295,337
Total	<u><u>\$22,910,375</u></u>

Expenditures

General Government Administration	\$1,908,963
Judicial Administration	\$600,814
Public Safety	\$3,454,708
Public Works	\$1,858,970
Health & Welfare	\$620,974
Education	\$21,136
Parks, Recreation & Culture	\$338,664
Community Development	\$1,098,045
Non-Departmental	\$13,008,101
Total	<u><u>\$22,910,375</u></u>

Social Services Fund

Revenues

Miscellaneous	\$1,321
Categorical Aid	\$2,786,280
Other Financing Sources	\$506,630
Total	<u><u>\$3,294,231</u></u>

Expenditures	
Welfare/Social Services	\$3,216,731
Non-Departmental	\$77,500
Total	\$3,294,231

Eastern Shore Regional Jail

Revenues	
Charges for Service	\$64,000
Recovered Costs	\$500
Shared Expenses	\$1,879,656
Categorical Aid	\$300,000
Other Financing Sources	\$1,248,939
Total	\$3,493,095

Expenditures	
Public Safety	\$3,493,095
Total	\$3,493,095

Purchase of Devpt. Rights Fund

Revenues	
Other Financing Sources	\$25,012
Total	\$25,012

Expenditures	
Community Development	\$25,012
Total	\$25,012

General Debt Service

Revenues	
Recovered Costs	\$3,261,100
Other Financing Sources	\$2,011,675
Total	\$5,272,775

Expenditures	
Non-Departmental	\$5,272,775
Total	\$5,272,775

School Debt Service

Revenues	
Other Financing Sources	\$1,343,087
Total	\$1,343,087

Expenditures	
Non-Departmental	\$1,343,087
Total	\$1,343,087

Public Utilities Fund

Revenues

Charges for Service	\$141,637
Total	\$141,637

Expenditures

Public Works	\$141,637
Total	\$141,637

School Operating

Revenues

Miscellaneous	\$350,820
Categorical Aid	\$8,501,169
Other Financing Sources	\$7,819,497
Total	\$16,671,486

Expenditures

School Instruction	\$10,542,001
School Admin., Attendance & Health	\$1,882,371
School Pupil Transportation Services	\$1,514,792
School Operation & Maintenance Services	\$2,000,332
Technology	\$379,230
Non-Departmental	\$352,760
Total	\$16,671,486

School Federal Grants Fund

Revenues

Categorical Aid	\$2,435,858
Total	\$2,435,858

Expenditures

School Instruction	\$2,435,858
Total	\$2,435,858

School Food Services Fund

Revenues

Charges for Service	\$150,000
Miscellaneous	\$0
Categorical Aid	\$735,196
Total	\$885,196

Expenditures

School Food Services	\$885,196
Total	\$885,196

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. Because the Board of Supervisors has determined that it may be necessary or desirable to advance money to pay initial costs of acquiring the equipment approved for lease-purchase as part of the annual budget process, the Board of Supervisors declares official intent under Treasury Regulations Section 1.150-2 that it reasonably expects to reimburse advances made by the County to pay the initial costs of acquiring the equipment approved for lease-purchase as part of this annual appropriation resolution. For FY12, these items include the following:

<u>DEPARTMENT</u>	<u>ITEM</u>	<u>PAYMENT</u>	<u>TOTAL</u>
Reassessment	Pickup (1)	\$4,617.55	\$17,000
Information Technology	Server for Sheriff's Dept.	\$4,061.22	\$15,000
Sheriff	Vehicles (3)	\$24,200.42	\$89,458
Animal Control	Vehicle (1)	\$7,510.47	\$27,673
Emergency Medical Services	Quick Response Vehicle (1)	\$13,073.79	\$48,328
Eastern Shore Regional Jail	DVR (1)	\$2,169.69	\$8,000
<i>Financing over three years (Assumes three quarterly payments during FY12)</i>			
School	Buses (3)	\$53,704	\$268,520 <i>(includes interest)</i>
<i>Financing over five years; funds included in Operating Contribution to the Schools This is Fourth Year of Scheduled Bus Replacement for the next round of buses.</i>			

5. Per the Code of Virginia, any supplemental appropriation which increases the total budget by more than \$500,000 or 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.
6. Any unspent appropriations in the School Operating Fund for FY11 will be recorded as reserved fund balance within that fund for the purpose of funding projects in the adopted School's Capital Improvement Plan.
7. 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.

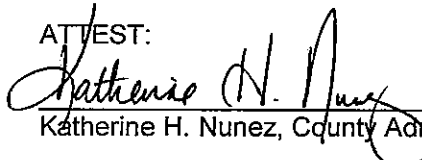
8. In accordance with the requirements set forth in Section 58.1-3524(C) (2) and Section 58.1-3912(E) of the Code of Virginia, as amended by Chapter 1 of the Acts of Assembly (2004 Special Session 1) and as set forth in item 503.E (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts of Assembly any qualifying vehicle situated within the County commencing January 1, 2011 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 58% tax relief;
 - c. Personal use vehicles valued at \$20,001 or more shall only receive 58% 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.

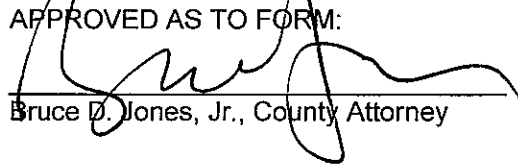
9. Tax Rates for FY12 (Tax Year 2011) are proposed to be set as follows:

	<u>Tax Year 2010 (Current)</u>	<u>Tax Year 2011 (Proposed)</u>
Real Estate:	\$.49 per \$100 assessed value	\$.49 per \$100 assessed value
Mobile Homes:	\$.49 per \$100 assessed value	\$.49 per \$100 assessed value
Tangible Pers. Property	\$4.10 per \$100 assessed value	\$4.10 per \$100 assessed value
Boats	\$.99 per \$100 assessed value	\$.99 per \$100 assessed value
Machinery & Tools	\$2.25 per \$100 assessed value	\$2.25 per \$100 assessed value
Merchant's Capital	\$0.00 per \$100 assessed value	\$0.00 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

Approved this 23th day of May, 2011.


 Willie C. Randall, Chairman

ATTEST:

 Katherine H. Nunez, County Administrator

APPROVED AS TO FORM:

 Bruce D. Jones, Jr., County Attorney