

NOTICE OF PUBLIC HEARING

The Board of Supervisors of the County of Northampton, Virginia, will hear public comments on the estimated revenues, projected expenditures and supporting tax rates of the Fiscal Year 2010 Budget as set out below at a public hearing scheduled for Tuesday, May 26, 2009, at 7:00 p.m., in the former circuit courtroom at 16404 Courthouse Rd., Eastville, Virginia.

General Fund

Revenues

General Property Taxes	\$15,438,655
Other Local Taxes	\$2,916,019
Permits, Privilege Fees & Reg Licenses	\$232,280
Fines & Forfeitures	\$130,000
Use of Money & Property	\$143,500
Charges for Service	\$389,124
Miscellaneous	\$0
Recovered Costs	\$175,500
Payments in Lieu of Taxes	\$44,031
Non-Categorical	\$1,511,554
Shared Expenses	\$1,578,787
Categorical Aid	\$103,187
Other Financing Sources	\$414,514
Total	<u><u>\$23,077,151</u></u>

Expenditures

General Government Administration	\$1,699,462
Judicial Administration	\$608,877
Public Safety	\$3,068,914
Public Works	\$1,839,626
Health & Welfare	\$690,307
Education	\$39,271
Parks, Recreation & Culture	\$331,909
Community Development	\$1,117,315
Non-Departmental	\$13,681,470
Total	<u><u>\$23,077,151</u></u>

Social Services Fund

Revenues

Categorical Aid	\$2,926,161
Other Financing Sources	\$491,543
Total	<u><u>\$3,417,704</u></u>

Expenditures

Welfare/Social Services	\$3,348,704
Transfers Out	\$69,000
Total	<u><u>\$3,417,704</u></u>

Eastern Shore Regional Jail

Revenues

Charges for Service	\$160,000
Shared Expenses	\$2,132,276
Categorical Aid	\$224,703
Other Financing Sources	\$1,067,146
Total	<u><u>\$3,584,125</u></u>

Expenditures

Public Safety	\$3,584,125
Total	<u><u>\$3,584,125</u></u>

General Debt Service

Revenues

Recovered Costs	\$3,515,092
Other Financing Sources	\$1,933,772
Total	<u><u>\$5,448,864</u></u>

Expenditures

Non-Departmental	\$5,448,864
Total	<u><u>\$5,448,864</u></u>

School Debt Service

Revenues

Other Financing Sources	\$1,396,782
Total	<u><u>\$1,396,782</u></u>

Expenditures

Non-Departmental	\$1,396,782
Total	<u><u>\$1,396,782</u></u>

Public Utilities Fund

Revenues

Charges for Service	\$133,487
Total	<u><u>\$133,487</u></u>

Expenditures

Public Works	\$133,487
Total	<u><u>\$133,487</u></u>

School Operating

Revenues

Miscellaneous	\$928,701
Categorical Aid - State	\$8,808,565
Other Financing Sources	\$8,047,081
Total	<u><u>\$17,784,347</u></u>

Expenditures	
School Instruction	\$11,830,094
School Admin., Attendance & Health	\$2,180,571
School Pupil Transportation Services	\$1,411,282
School Operation & Maintenance Services	\$2,148,600
Technology	\$213,800
Total	<u><u>\$17,784,347</u></u>

School Federal Grants Fund

Revenues	
Categorical Aid - Federal	\$2,394,427
Total	<u><u>\$2,394,427</u></u>

Expenditures	
School Instruction	\$2,394,427
Total	<u><u>\$2,394,427</u></u>

School Food Services Fund

Revenues	
Charges for Service	\$282,315
Miscellaneous	\$133,490
Categorical Aid - State	\$21,529
Categorical Aid - Federal	\$437,415
Total	<u><u>\$874,749</u></u>

Expenditures	
School Food Services	\$874,749
Total	<u><u>\$874,749</u></u>

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, 2009 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.

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 shall expire 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 2009 are proposed to be set as follows:

	<u>Tax Year 2008 (Current)</u>	<u>Tax Year 2009 (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	\$6.25 per \$100 assessed value	\$.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

A copy of the estimated revenues and expenditures is available in detail for public inspection at the offices of the County Treasurer and County Administrator during normal business hours. It is also available on the County’s website at: www.co.northampton.va.us. The above synopsis is compiled from data contained in that document.

Handicap Assistance Available: Call 757/678-0440.