

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 2011 Budget as set out below at a public hearing scheduled for Tuesday, June 8, 2010, at 7:00 p.m., in the former Machipongo Middle School auditorium located at 7247 Young Street in Machipongo, VA.

General Fund

Revenues

General Property Taxes	\$16,281,842
Other Local Taxes	\$2,941,172
Permits, Privilege Fees & Reg Licenses	\$222,050
Fines & Forfeitures	\$105,000
Use of Money & Property	\$34,500
Charges for Service	\$562,732
Miscellaneous	\$1,000
Recovered Costs	\$177,598
Payments in Lieu of Taxes	\$38,000
Non-Categorical	\$1,256,880
Shared Expenses	\$1,478,553
Categorical Aid	\$230,712
Other Financing Sources	\$323,108

Total \$23,653,147

Expenditures

General Government Administration	\$1,664,381
Judicial Administration	\$588,107
Public Safety	\$3,211,949
Public Works	\$1,796,481
Health & Welfare	\$690,307
Education	\$20,723
Parks, Recreation & Culture	\$278,747
Community Development	\$1,061,791
Non-Departmental	\$14,340,661

Total \$23,653,147

Social Services Fund

Revenues

Categorical Aid	\$2,913,143
Other Financing Sources	\$466,966

Total \$3,380,109

Expenditures

Welfare/Social Services	\$3,302,609
Transfers Out	\$77,500

Total \$3,380,109

Eastern Shore Regional Jail

Revenues

Charges for Service	\$102,300
Recovered Costs	\$1,500
Shared Expenses	\$1,939,957
Categorical Aid	\$370,800
Other Financing Sources	\$1,050,801
Total	<u><u>\$3,465,358</u></u>

Expenditures

Public Safety	\$3,465,358
Total	<u><u>\$3,465,358</u></u>

General Debt Service

Revenues

Recovered Costs	\$161,100
Other Financing Sources	\$2,779,179
Total	<u><u>\$2,940,279</u></u>

Expenditures

Non-Departmental	\$2,940,279
Total	<u><u>\$2,940,279</u></u>

School Debt Service

Revenues

Other Financing Sources	\$1,319,056
Total	<u><u>\$1,319,056</u></u>

Expenditures

Non-Departmental	\$1,319,056
Total	<u><u>\$1,319,056</u></u>

Public Utilities Fund

Revenues

Charges for Service	\$119,960
Total	<u><u>\$119,960</u></u>

Expenditures

Public Works	\$119,960
Total	<u><u>\$119,960</u></u>

School Operating

Revenues

Miscellaneous	\$570,300
Categorical Aid	\$8,445,194
Other Financing Sources	\$8,087,881
Total	<u><u>\$17,103,375</u></u>

Expenditures	
School Instruction	\$11,100,351
School Admin., Attendance & Health	\$2,013,821
School Pupil Transportation Services	\$1,457,015
School Operation & Maintenance Services	\$2,101,416
Technology	\$430,772
Total	\$17,103,375

School Federal Grants Fund

Revenues	
Categorical Aid	\$2,920,544
Total	\$2,920,544

Expenditures	
School Instruction	\$2,920,544
Total	\$2,920,544

School Food Services Fund

Revenues	
Charges for Service	\$200,000
Miscellaneous	\$0
Categorical Aid	\$644,314
Total	\$844,314

Expenditures	
School Food Services	\$844,314
Total	\$844,314

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, 2010 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 60% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 60% 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 2010 are proposed to be set as follows:

	<u>Tax Year 2009 (Current)</u>	<u>Tax Year 2010 (Proposed)</u>
Real Estate:	\$.49 per \$100 assessed value	\$.53 per \$100 assessed value
Mobile Homes:	\$.49 per \$100 assessed value	\$.53 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	\$.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	\$0.00 per \$100 assessed value	\$.53 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 and on the County’s web site at www.co.northampton.va.us . The above synopsis is compiled from data contained in that document.

Handicap Assistance Available: Call 757/678-0440.