

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 2018 Budget as set out below at a public hearing scheduled for Monday, May 22, 2017, at 7:00 p.m., in the Board Room, 16404 Courthouse Road, Eastville, VA.

GENERAL FUND

Revenues

General Property Taxes	\$17,781,133
Other Local Taxes	\$ 3,409,105
Permits, Privilege Fees & Reg Licenses	\$ 123,700
Fines & Forfeitures	\$ 633,000
Use of Money & Property	\$ 15,550
Charges for Service	\$ 1,081,630
Miscellaneous	\$ 3,000
Recovered Costs	\$ 124,734
Payments in Lieu of Taxes	\$ 26,000
Non-Categorical	\$ 1,481,696
Shared Expenses	\$ 1,682,112
Categorical Aid	\$ 117,343
Other Financing Sources	\$ 347,821
Revenue Totals	<u>\$26,826,824</u>

Expenditures

General Government Administration	\$ 2,101,691
Judicial Administration	\$ 701,677
Public Safety	\$ 5,223,258
Public Works	\$ 2,209,216
Health & Welfare	\$ 601,787
Education	\$ 20,723
Parks, Recreation & Culture	\$ 432,352
Community Development	\$ 1,237,956
Non-Departmental	\$14,298,164
Expenditure Totals	<u>\$26,826,824</u>

SOCIAL SERVICES FUND

Revenue

Categorical Aid	\$ 2,080,419
Other Financing Sources	\$ 485,609
Revenue Totals	<u>\$ 2,566,028</u>

Expenditures	
Health & Welfare	\$ 2,491,482
Non-Departmental	\$ 74,546
Expenditure Totals	\$ 2,566,028

HARBOR IMPROVEMENT FUND

Revenue	
Charges for Services	\$ 14,460
Other Financing Sources	\$ 113,833
Revenue Totals	\$ 128,293

Expenditures	
Construction/Improvements	\$ 128,293
Expenditure Totals	\$ 128,293

EASTERN SHORE REGIONAL JAIL FUND

Revenue	
Charges for Service	\$ 14,500
Recovered Costs	\$ 2,000
Shared Expenses	\$ 1,891,875
Categorical Aid	\$ 266,381
Other Financing Sources	\$ 1,664,077
Revenue Totals	\$ 3,838,833

Expenditures	
Public Safety	\$ 3,838,833
Expenditure Totals	\$ 3,838,833

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	\$ 2,601,184
Revenue Totals	\$ 2,762,323

Expenditures	
Non-Departmental	\$ 2,762,323
Expenditure Totals	\$ 2,762,323

SCHOOL DEBT SERVICE FUND

Revenue	
Other Financing Sources	\$ 343,778
Revenue Totals	\$ 343,778

Expenditures	
Non-Departmental	\$ 343,778
Expenditure Totals	\$343,778

PUBLIC UTILITIES FUND

Revenue	
Charges for Service	\$ 193,116
Revenue Totals	\$ 193,116

Expenditures	
Public Works	\$ 188,841
Non-Departmental	\$ 4,275
Expenditure Totals	\$ 193,116

INDUSTRIAL DEVELOPMENT AUTHORITY

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

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

NORTHAMPTON COUNTY TOURISM CAPITAL FUND

Revenue	
Other Financing Sources	\$ 48,000
Revenue Totals	\$ 48,000

Expenditures	
Community Development	\$ 48,000
Expenditure Totals	\$ 48,000

SCHOOL OPERATING FUND

Revenue

Miscellaneous	\$ 159,840
Categorical Aid	\$ 9,246,895
Financing Proceeds	\$ 430,851
Other Financing Sources	\$ 8,667,077
Revenue Totals	\$18,504,663

Expenditures

School Instruction	\$11,884,416
School Administration, Attendance & Health	\$ 1,936,348
School Pupil Transportation Services	\$ 1,793,305
School Operation & Maintenance Services	\$ 2,258,193
School Technology	\$ 632,401
Expenditure Totals	\$18,504,663

SCHOOL FEDERAL GRANTS FUND

Revenue

Categorical Aid	\$ 1,483,708
Revenue Totals	\$ 1,483,708

Expenditures

School Instruction	\$ 1,483,708
Expenditure Totals	\$ 1,483,708

SCHOOL FOOD SERVICE FUND

Revenue

Charges for Service	\$ 161,314
Miscellaneous	\$ 0
Categorical Aid	\$ 753,562
Other Financing Sources	\$ 20,000
Revenue Totals	\$ 934,876

Expenditures

School Food Services	\$ 934,876
Expenditure Totals	\$ 934,876

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, 2017 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 53.7% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 53.7% 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 2017 are proposed to be set as follows:

	<u>Tax Year 2016 (Current)</u>	<u>Tax Year 2017 (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	\$1.43 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	\$0.83 per \$100 assessed value
Wind Generation	\$0.49 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

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, ext. 516.