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 2017 Budget as set out below at a public hearing scheduled for Tuesday, May 31, 2016, at 7:00 p.m., in the Board Room, 16404 Courthouse Road, Eastville, VA.

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**

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**

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**

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 sitused

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:

	Tax Year 2015 (Current)	Tax Year 2016 (Proposed)
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

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.