

## 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 2019 Budget as set out below at a public hearing scheduled for Tuesday, May 29, 2018, at 7:00 p.m., in the Board Room, 16404 Courthouse Road, Eastville, VA.

### GENERAL FUND

#### Revenues

General Property Taxes	\$18,420,145
Other Local Taxes	\$ 3,568,690
Permits, Privilege Fees & Reg Licenses	\$ 155,800
Fines & Forfeitures	\$ 760,000
Use of Money & Property	\$ 16,522
Charges for Service	\$ 1,198,456
Miscellaneous	\$ 6,500
Recovered Costs	\$ 120,958
Payments in Lieu of Taxes	\$ 33,129
Non-Categorical	\$ 1,483,958
Shared Expenses	\$ 1,597,243
Categorical Aid	\$ 117,797
Other Financing Sources	\$ 655,448
<b>Revenue Totals</b>	<b>\$28,134,646</b>

#### Expenditures

General Government Administration	\$ 2,135,154
Judicial Administration	\$ 703,483
Public Safety	\$ 5,534,775
Public Works	\$ 2,439,681
Health & Welfare	\$ 645,661
Education	\$ 20,723
Parks, Recreation & Culture	\$ 442,691
Community Development	\$ 1,320,855
Non-Departmental	\$14,891,623
<b>Expenditure Totals</b>	<b>\$28,134,646</b>

### SOCIAL SERVICES FUND

#### Revenue

Categorical Aid	\$ 2,169,278
Other Financing Sources	\$ 506,317
<b>Revenue Totals</b>	<b>\$ 2,675,595</b>

<b>Expenditures</b>	
Health & Welfare	\$ 2,591,338
Non-Departmental	\$ 84,257
<b>Expenditure Totals</b>	<b>\$ 2,675,595</b>

#### HARBOR IMPROVEMENT FUND

<b>Revenue</b>	
Charges for Services	\$ 14,460
<b>Revenue Totals</b>	<b>\$ 14,460</b>

<b>Expenditures</b>	
Harbor Improvements	\$ 14,460
<b>Expenditure Totals</b>	<b>\$ 14,460</b>

#### EASTERN SHORE REGIONAL JAIL FUND

<b>Revenue</b>	
Charges for Service	\$ 9,000
Recovered Costs	\$ 2,500
Shared Expenses	\$ 1,990,200
Categorical Aid	\$ 270,000
Other Financing Sources	\$ 1,845,379
<b>Revenue Totals</b>	<b>\$ 4,117,079</b>

<b>Expenditures</b>	
Public Safety	\$ 4,117,079
<b>Expenditure Totals</b>	<b>\$ 4,117,079</b>

#### CAPITAL RESERVE FUND

<b>Revenue</b>	
Other Financing Sources	\$ 0.00
<b>Revenue Totals</b>	<b>\$ 0.00</b>

<b>Expenditures</b>	
Reserve	\$ 0.00
<b>Expenditure Totals</b>	<b>\$ 0.00</b>

#### GENERAL DEBT SERVICE FUND

<b>Revenue</b>	
Recovered Costs	\$ 161,139
Other Financing Sources	\$ 2,597,791
<b>Revenue Totals</b>	<b>\$ 2,758,930</b>

<b>Expenditures</b>	
Non-Departmental	\$ 2,758,930
<b>Expenditure Totals</b>	<b>\$ 2,758,930</b>

### SCHOOL DEBT SERVICE FUND

<b>Revenue</b>	
Other Financing Sources	\$ 344,732
<b>Revenue Totals</b>	<b>\$ 344,732</b>

<b>Expenditures</b>	
Non-Departmental	\$ 344,732
<b>Expenditure Totals</b>	<b>\$ 344,732</b>

### PUBLIC UTILITIES FUND

<b>Revenue</b>	
Charges for Service	\$ 244,475
<b>Revenue Totals</b>	<b>\$ 244,475</b>

<b>Expenditures</b>	
Public Works	\$ 240,200
Non-Departmental	\$ 4,275
<b>Expenditure Totals</b>	<b>\$ 244,475</b>

### INDUSTRIAL DEVELOPMENT AUTHORITY

<b>Revenue</b>	
Charges for Service	\$ 34,634
<b>Revenue Totals</b>	<b>\$ 34,634</b>

<b>Expenditures</b>	
Community Development	\$ 34,634
<b>Expenditure Totals</b>	<b>\$ 34,634</b>

### NORTHAMPTON COUNTY TOURISM CAPITAL FUND

<b>Revenue</b>	
Other Financing Sources	\$ 52,500
<b>Revenue Totals</b>	<b>\$ 52,500</b>

<b>Expenditures</b>	
Community Development	\$ 52,500
<b>Expenditure Totals</b>	<b>\$ 52,500</b>

## SCHOOL OPERATING FUND

<b>Revenue</b>	
Miscellaneous	\$ 193,374
Categorical Aid	\$ 9,209,497
Financing Proceeds	\$ 419,978
Other Financing Sources	\$ 9,149,659
<b>Revenue Totals</b>	<b>\$18,972,508</b>

<b>Expenditures</b>	
School Instruction	\$12,350,235
School Administration, Attendance & Health	\$ 2,005,458
School Pupil Transportation Services	\$ 1,793,534
School Operation & Maintenance Services	\$ 2,288,274
School Technology	\$ 535,007
<b>Expenditure Totals</b>	<b>\$18,972,508</b>

## SCHOOL FEDERAL GRANTS FUND

<b>Revenue</b>	
Categorical Aid	\$ 2,145,059
<b>Revenue Totals</b>	<b>\$ 2,145,059</b>

<b>Expenditures</b>	
School Instruction	\$ 2,145,059
<b>Expenditure Totals</b>	<b>\$ 2,145,059</b>

## SCHOOL FOOD SERVICE FUND

<b>Revenue</b>	
Charges for Service	\$ 163,007
Miscellaneous	\$ 0
Categorical Aid	\$ 776,157
Other Financing Sources	\$ 30,000
<b>Revenue Totals</b>	<b>\$ 969,164</b>

<b>Expenditures</b>	
School Food Services	\$ 969,164
<b>Expenditure Totals</b>	<b>\$ 969,164</b>

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, 2018 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 52% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 52% 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 2018 are proposed to be set as follows:

	<u>Tax Year 2017 (Current)</u>	<u>Tax Year 2018 (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	\$1.20 per \$100 assessed value
Heavy Construction	\$2.86 per \$100 assessed value	\$2.86 per \$100 assessed value
Solar Installations	\$0.83 per \$100 assessed value	\$0.83 per \$100 assessed value
Wind Generation	\$0.83 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](http://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.