

## 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 2021 Budget as set out below at a public hearing scheduled for Tuesday, June 16, 2020, at 5:00 p.m., in the Board Room, 16404 Courthouse Road, Eastville, VA.

## GENERAL FUND

<b>Revenues</b>	<b>FY20</b>	<b>Change</b>	<b>FY21</b>
General Property Taxes	\$18,810,600	(\$216,440)	\$18,594,160
Other Local Taxes	\$3,569,764	(\$475,869)	\$3,093,895
Permits, Privilege Fees & Reg Licenses	\$153,400	(\$31,000)	\$122,400
Fines & Forfeitures	\$665,000	(\$276,440)	\$388,560
Use of Money & Property	\$506,647	(\$253,868)	\$252,779
Charges for Service	\$1,385,147	\$102,429	\$1,487,576
Miscellaneous	\$9,500	\$500	\$10,000
Recovered Costs	\$169,812	\$55,797	\$225,609
Payments in Lieu of Taxes	\$26,979	\$3,021	\$30,000
Non-Categorical	\$1,487,167	\$1,200	\$1,488,367
Shared Expenses	\$1,730,427	\$56,246	\$1,786,673
Categorical Aid	\$170,501	\$105,210	\$275,711
Other Financing Sources	\$1,707,342	\$990,797	\$2,698,139
<b><u>Revenue Totals</u></b>	<b><u>\$30,392,286</u></b>	<b><u>\$61,583</u></b>	<b><u>\$30,453,869</u></b>
<b>Expenditures</b>			
General Government Administration	\$2,537,829	\$6,780	\$2,544,609
Judicial Administration	\$737,736	\$89,910	\$827,646
Public Safety	\$6,118,369	\$387,655	\$6,506,024
Public Works	\$3,259,749	\$363,418	\$3,623,167
Health & Welfare	\$679,260	(\$4,669)	\$674,591
Education	\$20,723	\$3,982	\$24,705
Parks, Recreation & Culture	\$474,489	\$22,368	\$496,857
Community Development	\$1,393,008	\$55,411	\$1,448,419
Non-Departmental	\$15,171,123	(\$863,272)	\$14,307,851
<b><u>Expenditure Totals</u></b>	<b><u>\$30,392,286</u></b>	<b><u>\$61,583</u></b>	<b><u>\$30,453,869</u></b>

## SOCIAL SERVICES FUND

Revenue	FY20	Change	FY21
Categorical Aid	\$2,172,420	\$12,772	\$2,185,192
Other Financing Sources	\$515,000	(\$50,000)	\$465,000
<b><u>Revenue Totals</u></b>	<b><u>\$2,687,420</u></b>	<b><u>(\$37,228)</u></b>	<b><u>\$2,650,192</u></b>
<b>Expenditures</b>			
Health & Welfare	\$2,603,163	(\$37,228)	\$2,565,935
Non-Departmental	\$84,257	\$0	\$84,257
<b><u>Expenditure Totals</u></b>	<b><u>\$2,687,420</u></b>	<b><u>(\$37,228)</u></b>	<b><u>\$2,650,192</u></b>

## HARBOR IMPROVEMENT FUND

Revenue	FY20	Change	FY21
Charges for Services	\$14,460	\$1,791	\$16,251
Categorical Aid	\$43,313	\$5,437	\$48,750
<b><u>Revenue Totals</u></b>	<b><u>\$57,773</u></b>	<b><u>\$7,228</u></b>	<b><u>\$65,001</u></b>
<b>Expenditures</b>			
Harbor Improvements	\$57,773	\$7,228	\$65,001
<b><u>Expenditure Totals</u></b>	<b><u>\$57,773</u></b>	<b><u>\$7,228</u></b>	<b><u>\$65,001</u></b>

## EASTERN SHORE REGIONAL JAIL FUND

Revenue	FY20	Change	FY21
Charges for Service	\$62,601	(\$54,600)	\$8,001
Recovered Costs	\$6,000	\$0	\$6,000
Shared Expenses	\$1,993,200	\$115,084	\$2,108,284
Categorical Aid	\$240,000	(\$9,786)	\$230,214
Other Financing Sources	\$2,337,245	(\$431,342)	\$1,905,903
<b><u>Revenue Totals</u></b>	<b><u>\$4,639,046</u></b>	<b><u>(\$380,644)</u></b>	<b><u>\$4,258,402</u></b>
<b>Expenditures</b>			
Public Safety	\$4,639,046	(\$380,644)	\$4,258,402
<b><u>Expenditure Totals</u></b>	<b><u>\$4,639,046</u></b>	<b><u>(\$380,644)</u></b>	<b><u>\$4,258,402</u></b>

## CAPITAL RESERVE FUND

Revenue	FY20	Change	FY21
Other Financing Sources	\$1,418,810	\$126,518	\$1,545,328
<b><u>Revenue Totals</u></b>	<b><u>\$1,418,810</u></b>	<b><u>\$126,518</u></b>	<b><u>\$1,545,328</u></b>
<b>Expenditures</b>			
Reserve	\$1,418,810	\$126,518	\$1,545,328
<b><u>Expenditure Totals</u></b>	<b><u>\$1,418,810</u></b>	<b><u>\$126,518</u></b>	<b><u>\$1,545,328</u></b>

## SCHOOL ENHANCEMENT PROJECT

Revenue	FY20	Change	FY21
Recovered Costs	\$0	\$0	\$0
Other Financing Sources	\$0	\$1,245,817	\$1,245,817
<b><u>Revenue Totals</u></b>	<b><u>\$0</u></b>	<b><u>\$1,245,817</u></b>	<b><u>\$1,245,817</u></b>
<b>Expenditures</b>			
Non-Departmental	\$0	\$1,245,817	\$1,245,817
<b><u>Expenditure Totals</u></b>	<b><u>\$0</u></b>	<b><u>\$1,245,817</u></b>	<b><u>\$1,245,817</u></b>

## GENERAL DEBT SERVICE FUND

Revenue	FY20	Change	FY21
Recovered Costs	\$161,145	\$0	\$161,145
Other Financing Sources	\$2,596,822	\$27,826	\$2,624,648
<b><u>Revenue Totals</u></b>	<b><u>\$2,757,967</u></b>	<b><u>\$27,826</u></b>	<b><u>\$2,785,793</u></b>
<b>Expenditures</b>			
Non-Departmental	\$2,757,967	\$27,826	\$2,785,793
<b><u>Expenditure Totals</u></b>	<b><u>\$2,757,967</u></b>	<b><u>\$27,826</u></b>	<b><u>\$2,785,793</u></b>

## SCHOOL DEBT SERVICE FUND

Revenue	FY20	Change	FY21
Other Financing Sources	\$228,151	\$1,146,914	\$1,375,065
<b><u>Revenue Totals</u></b>	<b><u>\$228,151</u></b>	<b><u>\$1,146,914</u></b>	<b><u>\$1,375,065</u></b>
<b>Expenditures</b>			
Non-Departmental	\$228,151	\$1,146,914	\$1,375,065
<b><u>Expenditure Totals</u></b>	<b><u>\$228,151</u></b>	<b><u>\$1,146,914</u></b>	<b><u>\$1,375,065</u></b>

## PUBLIC UTILITIES FUND

Revenue	FY20	Change	FY21
Charges for Service	\$314,849	(\$102,982)	\$211,867
Other Financing Sources	\$0	\$110,000	\$110,000
<b><u>Revenue Totals</u></b>	<b><u>\$314,849</u></b>	<b><u>\$7,018</u></b>	<b><u>\$321,867</u></b>
<b>Expenditures</b>			
Public Works	\$310,574	\$11,293	\$321,867
Non-Departmental	\$4,275	(\$4,275)	-
<b><u>Expenditure Totals</u></b>	<b><u>\$314,849</u></b>	<b><u>\$7,018</u></b>	<b><u>\$321,867</u></b>

## INDUSTRIAL DEVELOPMENT AUTHORITY

Revenue	FY20	Change	FY21
Other Financing Sources	\$43,227	\$0	\$43,227
<b><u>Revenue Totals</u></b>	<b><u>\$43,227</u></b>	<b><u>\$0</u></b>	<b><u>\$43,227</u></b>
<b>Expenditures</b>			
Community Development	\$43,227	\$0	\$43,227
<b><u>Expenditure Totals</u></b>	<b><u>\$43,227</u></b>	<b><u>\$0</u></b>	<b><u>\$43,227</u></b>

## NORTHAMPTON COUNTY TOURISM CAPITAL FUND

Revenue	FY20	Change	FY21
Charges for Service	\$112,500	(\$67,500)	\$45,000
<b><u>Revenue Totals</u></b>	<b><u>\$112,500</u></b>	<b><u>(\$67,500)</u></b>	<b><u>\$45,000</u></b>
<b>Expenditures</b>			
Community Development	\$112,500	(\$67,500)	\$45,000
<b><u>Expenditure Totals</u></b>	<b><u>\$112,500</u></b>	<b><u>(\$67,500)</u></b>	<b><u>\$45,000</u></b>

## SCHOOL OPERATING FUND

Revenue	FY20	Change	FY21
Miscellaneous	\$199,119	\$1,347	\$200,466
Categorical Aid	\$9,543,375	\$31,224	\$9,574,599
Financing Proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources	<u>\$9,230,002</u>	<u>\$63,969</u>	<u>\$9,293,971</u>
<b><u>Revenue Totals</u></b>	<b><u>\$18,972,496</u></b>	<b><u>\$96,540</u></b>	<b><u>\$19,069,036</u></b>
<b>Expenditures</b>			
School Instruction	\$12,593,946	\$17,557	\$12,611,503
School Administration, Attendance & Health	\$1,572,920	\$107,944	\$1,680,864
School Pupil Transportation Services	\$1,374,926	(\$34,285)	\$1,340,641
School Operation & Maintenance Services	\$2,273,410	(\$4,806)	\$2,268,604
School Technology	\$989,219	(\$40,652)	\$948,567
Transfers Out	<u>\$168,075</u>	<u>\$50,782</u>	<u>\$218,857</u>
<b><u>Expenditure Totals</u></b>	<b><u>\$18,972,496</u></b>	<b><u>\$96,540</u></b>	<b><u>\$19,069,036</u></b>

## SCHOOL FEDERAL GRANTS FUND

Revenue	FY20	Change	FY21
Categorical Aid	<u>\$2,228,952</u>	<u>\$13,967</u>	<u>\$2,242,919</u>
<b><u>Revenue Totals</u></b>	<b><u>\$2,228,952</u></b>	<b><u>\$13,967</u></b>	<b><u>\$2,242,919</u></b>
<b>Expenditures</b>			
School Instruction	\$2,158,721	(\$884)	\$2,157,837
School Administration, Attendance & Health	\$36,095	(\$1,291)	\$34,804
School Pupil Transportation Services	<u>\$34,136</u>	<u>\$16,142</u>	<u>\$50,278</u>
<b><u>Expenditure Totals</u></b>	<b><u>\$2,228,952</u></b>	<b><u>\$13,967</u></b>	<b><u>\$2,242,919</u></b>

## SCHOOL FOOD SERVICE FUND

Revenue	FY20	Change	FY21
Charges for Service	\$163,007	\$0	\$163,007
Categorical Aid	\$848,699	\$33,264	\$881,963
Other Financing Sources	\$50,000	\$0	\$50,000
<b><u>Revenue Totals</u></b>	<b><u>\$1,061,706</u></b>	<b><u>\$33,264</u></b>	<b><u>\$1,094,970</u></b>
<b>Expenditures</b>			
School Food Services	\$1,061,706	\$33,264	\$1,094,970
<b><u>Expenditure Totals</u></b>	<b><u>\$1,061,706</u></b>	<b><u>\$33,264</u></b>	<b><u>\$1,094,970</u></b>

## SCHOOL CAPITAL PROJECTS FUND

Revenue	FY20	Change	FY21
Other Financing Sources	\$499,350	(\$113,448)	\$385,902
<b><u>Revenue Totals</u></b>	<b><u>\$499,350</u></b>	<b><u>(\$113,448)</u></b>	<b><u>\$385,902</u></b>
<b>Expenditures</b>			
Capital Outlay	\$431,550	(\$176,048)	\$255,502
Transfers to Other Funds	\$67,800	\$62,600	\$130,400
<b><u>Expenditure Totals</u></b>	<b><u>\$499,350</u></b>	<b><u>(\$113,448)</u></b>	<b><u>\$385,902</u></b>

# Annual Budget by Account Classification Report

	2020 Adopted Budget	FY21 - FY20	2021 Budget Comm. Rec.
<b>Fund: 100 General</b>			
<b>Revenue</b>			
01 - General Property Taxes	\$18,810,600	(\$216,440)	\$18,594,160
02 - Other Local Taxes	\$3,569,764	(\$475,869)	\$3,093,895
03 - Permits, Privilege Fees & Reg Licenses	\$153,400	(\$31,000)	\$122,400
04 - Fines & Forfeitures	\$665,000	(\$276,440)	\$388,560
05 - Use of Money & Property	\$506,647	(\$253,868)	\$252,779
06 - Charges for Service	\$1,385,147	\$102,429	\$1,487,576
07 - Miscellaneous	\$9,500	\$500	\$10,000
08 - Recovered Costs	\$169,812	\$55,797	\$225,609
09 - Payments in Lieu of Taxes	\$26,979	\$3,021	\$30,000
10 - Non-Categorical	\$1,487,167	\$1,200	\$1,488,367
11 - Shared Expenses	\$1,730,427	\$56,246	\$1,786,673
12 - Categorical Aid	\$170,501	\$105,210	\$275,711
13 - Other Financing Sources	<u>\$1,707,342</u>	<u>\$990,797</u>	<u>\$2,698,139</u>
<b>Revenue Totals</b>	<u>\$30,392,286</u>	<u>\$61,583</u>	<u>\$30,453,869</u>
<b>Expenditures</b>			
1 - Personnel	\$8,783,073	\$249,095	\$9,032,168
2 - Operating	\$5,890,180	\$6,583	\$5,896,763
3 - Capital Outlay	\$967,113	\$415,496	\$1,382,609
5 - Transfers to Other Funds	<u>\$14,751,920</u>	(\$609,591)	<u>\$14,142,329</u>
<b>Expenditure Totals</b>	<u>\$30,392,286</u>	<u>\$61,583</u>	<u>\$30,453,869</u>
<b>Fund: 210 Social Services</b>			
<b>Revenue</b>			
12 - Categorical Aid	\$2,172,420	\$12,772	\$2,185,192
13 - Other Financing Sources	<u>\$515,000</u>	(\$50,000)	<u>\$465,000</u>
<b>Revenue Totals</b>	<u>\$2,687,420</u>	(\$37,228)	<u>\$2,650,192</u>
<b>Expenditures</b>			
1 - Personnel	\$2,006,962	(\$105,066)	\$1,901,896
2 - Operating	\$596,201	\$67,838	\$664,039
5 - Transfers to Other Funds	<u>\$84,257</u>	\$0	<u>\$84,257</u>
<b>Expenditure Totals</b>	<u>\$2,687,420</u>	(\$37,228)	<u>\$2,650,192</u>
<b>Fund: 221 Harbor Improvement</b>			
	<b>2020 Adopted</b>	<b>FY21 - FY20</b>	<b>2021 Budget Comm. Rec.</b>

Fund	Budget		
<b>Revenue</b>			
06 - Charges for Service	\$14,460	\$1,791	\$16,251
12 - Categorical Aid	<u>\$43,313</u>	<u>\$5,437</u>	<u>\$48,750</u>
<b>Revenue Totals</b>	<u>\$57,773</u>	<u>\$7,228</u>	<u>\$65,001</u>
<b>Expenditures</b>			
3 - Capital Outlay	<u>\$57,773</u>	<u>\$7,228</u>	<u>\$65,001</u>
<b>Expenditure Totals</b>	<u>\$57,773</u>	<u>\$7,228</u>	<u>\$65,001</u>
<b>Fund: 225 Eastern Shore Regional Jail</b>			
<b>Revenue</b>			
06 - Charges for Service	\$62,601	(\$54,600)	\$8,001
08 - Recovered Costs	\$6,000	\$0	\$6,000
11 - Shared Expenses	\$1,993,200	\$115,084	\$2,108,284
12 - Categorical Aid	\$240,000	(\$9,786)	\$230,214
13 - Other Financing Sources	<u>\$2,337,245</u>	<u>(\$431,342)</u>	<u>\$1,905,903</u>
<b>Revenue Totals</b>	<u>\$4,639,046</u>	<u>(\$380,644)</u>	<u>\$4,258,402</u>
<b>Expenditures</b>			
1 - Personnel	\$3,243,186	(\$28,066)	\$3,215,120
2 - Operating	\$1,095,860	(\$52,578)	\$1,043,282
3 - Capital Outlay	<u>\$300,000</u>	<u>(\$300,000)</u>	<u>\$0</u>
<b>Expenditure Totals</b>	<u>\$4,639,046</u>	<u>(\$380,644)</u>	<u>\$4,258,402</u>
<b>Fund: 310 Capital Reserve</b>			
<b>Revenue</b>			
13 - Other Financing Sources	<u>\$1,418,810</u>	<u>\$126,518</u>	<u>\$1,545,328</u>
<b>Revenue Totals</b>	<u>\$1,418,810</u>	<u>\$126,518</u>	<u>\$1,545,328</u>
<b>Expenditures</b>			
5 - Transfers to Other Funds	<u>\$1,418,810</u>	<u>\$126,518</u>	<u>\$1,545,328</u>
<b>Expenditure Totals</b>	<u>\$1,418,810</u>	<u>\$126,518</u>	<u>\$1,545,328</u>
<b>Fund: 393 School Enhancement Project</b>			
<b>Revenue</b>			
13 - Other Financing Sources	<u>\$0</u>	<u>\$1,245,817</u>	<u>\$1,245,817</u>
<b>Revenue Totals</b>	<u>\$0</u>	<u>\$1,245,817</u>	<u>\$1,245,817</u>
<b>Expenditures</b>			
5 - Transfers to Other Funds	<u>\$0</u>	<u>\$1,245,817</u>	<u>\$1,245,817</u>
<b>Expenditure Totals</b>	<u>\$0</u>	<u>\$1,245,817</u>	<u>\$1,245,817</u>
	<b>2020</b>	<b>FY21 - FY20</b>	<b>2021 Budget</b>

	<b>Adopted Budget</b>		<b>Comm. Rec.</b>
<b>Fund: 401 General Debt Service</b>			
<b>Revenue</b>			
08 - Recovered Costs	\$161,145	\$0	\$161,145
13 - Other Financing Sources	<u>\$2,596,822</u>	<u>\$27,826</u>	<u>\$2,624,648</u>
<b>Revenue Totals</b>	<u>\$2,757,967</u>	<u>\$27,826</u>	<u>\$2,785,793</u>
<b>Expenditures</b>			
4 - Debt	<u>\$2,757,967</u>	<u>\$27,826</u>	<u>\$2,785,793</u>
<b>Expenditure Totals</b>	<u>\$2,757,967</u>	<u>\$27,826</u>	<u>\$2,785,793</u>

<b>Fund: 490 School Debt Service</b>			
<b>Revenue</b>			
13 - Other Financing Sources	<u>\$228,151</u>	<u>\$1,146,914</u>	<u>\$1,375,065</u>
<b>Revenue Totals</b>	<u>\$228,151</u>	<u>\$1,146,914</u>	<u>\$1,375,065</u>
<b>Expenditures</b>			
4 - Debt	<u>\$228,151</u>	<u>\$1,146,914</u>	<u>\$1,375,065</u>
<b>Expenditure Totals</b>	<u>\$228,151</u>	<u>\$1,146,914</u>	<u>\$1,375,065</u>

<b>Fund: 501 Public Utilities Fund</b>			
<b>Revenue</b>			
06 - Charges for Service	\$314,849	(\$102,982)	\$211,867
13 - Other Financing Sources	\$0	<u>\$110,000</u>	<u>\$110,000</u>
<b>Revenue Totals</b>	<u>\$314,849</u>	<u>\$7,018</u>	<u>\$321,867</u>
<b>Expenditures</b>			
1 - Personnel	\$75,594	(\$16,567)	\$59,027
2 - Operating	\$179,980	(\$27,140)	\$152,840
3 - Capital Outlay	\$55,000	\$55,000	\$110,000
5 - Transfers to Other Funds	<u>\$4,275</u>	<u>(\$4,275)</u>	<u>\$0</u>
<b>Expenditure Totals</b>	<u>\$314,849</u>	<u>\$7,018</u>	<u>\$321,867</u>

<b>Fund: 710 IDA Operating</b>			
<b>Revenue</b>			
06 - Charges for Service	<u>\$43,227</u>	<u>\$0</u>	<u>\$43,227</u>
<b>Revenue Totals</b>	<u>\$43,227</u>	<u>\$0</u>	<u>\$43,227</u>
<b>Expenditures</b>			
2 - Operating	<u>\$43,227</u>	<u>\$0</u>	<u>\$43,227</u>
<b>Expenditure Totals</b>	<u>\$43,227</u>	<u>\$0</u>	<u>\$43,227</u>

	<b>2020 Adopted Budget</b>	<b>FY21 - FY20</b>	<b>2021 Budget Comm. Rec.</b>
<b>Fund: 725 NC Tourism Comm Capital Fund</b>			

<b>Revenue</b>			
13 - Other Financing Sources	<u>\$112,500</u>	<u>(\$67,500)</u>	<u>\$45,000</u>
<b>Revenue Totals</b>	<u>\$112,500</u>	<u>(\$67,500)</u>	<u>\$45,000</u>
<b>Expenditures</b>			
2 - Operating	<u>\$112,500</u>	<u>(\$67,500)</u>	<u>\$45,000</u>
<b>Expenditure Totals</b>	<u>\$112,500</u>	<u>(\$67,500)</u>	<u>\$45,000</u>

**Fund: 730 911 Capital Projects Fund**

<b>Revenue</b>			
07 - Miscellaneous	\$37,142	\$259,276	\$296,418
12 - Categorical Aid	\$3,000	\$24,000	\$27,000
13 - Other Financing Sources	<u>\$2,001</u>	<u>(\$1)</u>	<u>\$2,000</u>
<b>Revenue Totals</b>	<u>\$42,143</u>	<u>\$283,275</u>	<u>\$325,418</u>
<b>Expenditures</b>			
2 - Operating	\$0	\$32,750	\$32,750
3 - Capital Outlay	<u>\$42,143</u>	<u>\$250,525</u>	<u>\$292,668</u>
<b>Expenditure Totals</b>	<u>\$42,143</u>	<u>\$283,275</u>	<u>\$325,418</u>

**Fund: 731 911 Operating Fund**

<b>Revenue</b>			
06 - Charges for Service	\$250,539	\$4,954	\$255,493
07 - Miscellaneous	<u>\$869,032</u>	<u>\$86,403</u>	<u>\$955,435</u>
<b>Revenue Totals</b>	<u>\$1,119,571</u>	<u>\$91,357</u>	<u>\$1,210,928</u>
<b>Expenditures</b>			
1 - Personnel	\$818,368	\$5,087	\$823,455
2 - Operating	\$289,703	\$93,270	\$382,973
3 - Capital Outlay	<u>\$11,500</u>	<u>(\$7,000)</u>	<u>\$4,500</u>
<b>Expenditure Totals</b>	<u>\$1,119,571</u>	<u>\$91,357</u>	<u>\$1,210,928</u>

**Fund: 910 School Operating**

<b>Revenue</b>			
07 - Miscellaneous	\$199,119	\$1,347	\$200,466
12 - Categorical Aid	\$9,543,375	\$31,224	\$9,574,599
13 - Other Financing Sources	<u>\$9,230,002</u>	<u>\$63,969</u>	<u>\$9,293,971</u>
<b>Revenue Totals</b>	<u>\$18,972,496</u>	<u>\$96,540</u>	<u>\$19,069,036</u>
<b>Expenditures</b>			
2 - Operating	\$18,804,421	\$45,758	\$18,850,179
5 - Transfers to Other Funds	<u>\$168,075</u>	<u>\$50,782</u>	<u>\$218,857</u>
<b>Expenditure Totals</b>	<u>\$18,972,496</u>	<u>\$96,540</u>	<u>\$19,069,036</u>

<b>Fund: 920 School Federal Grants</b>	<b>2020 Adopted</b>	<b>FY21 - FY20</b>	<b>2021 Budget Comm. Rec.</b>
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Fund	Budget		
<b>Revenue</b>			
12 - Categorical Aid	\$2,228,952	\$13,967	\$2,242,919
<b>Revenue Totals</b>	<u>\$2,228,952</u>	<u>\$13,967</u>	<u>\$2,242,919</u>
<b>Expenditures</b>			
2 - Operating	\$2,228,952	\$13,967	\$2,242,919
<b>Expenditure Totals</b>	<u>\$2,228,952</u>	<u>\$13,967</u>	<u>\$2,242,919</u>
 <b>Fund: 921 School Food Service</b>			
<b>Revenue</b>			
06 - Charges for Service	\$163,007	\$0	\$163,007
12 - Categorical Aid	\$848,699	\$33,264	\$881,963
13 - Other Financing Sources	<u>\$50,000</u>	<u>\$0</u>	<u>\$50,000</u>
<b>Revenue Totals</b>	<u>\$1,061,706</u>	<u>\$33,264</u>	<u>\$1,094,970</u>
<b>Expenditures</b>			
2 - Operating	\$1,061,706	\$33,264	\$1,094,970
<b>Expenditure Totals</b>	<u>\$1,061,706</u>	<u>\$33,264</u>	<u>\$1,094,970</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 site used within the County commencing January 1, 2020 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 48.75% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 48.75% 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 2020 are proposed to be set as follows:

	<u>Tax Year 2019 (Current)</u>	<u>Tax Year 2020 (Proposed)</u>
Real Estate:	\$0.83 per \$100 assessed value	\$0.835 per \$100 assessed value
Mobile Homes:	\$0.83 per \$100 assessed value	\$0.835 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.	\$1.20 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	\$0.835 per \$100 assessed value
Wind Generation	\$0.83 per \$100 assessed value	\$0.835 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.