

# **NORTHAMPTON COUNTY, VA**

## **Annual Operating Budget**

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**Fiscal Year 2021**

**July 1, 2020 – June 30, 2021**

# **Projected Revenue**

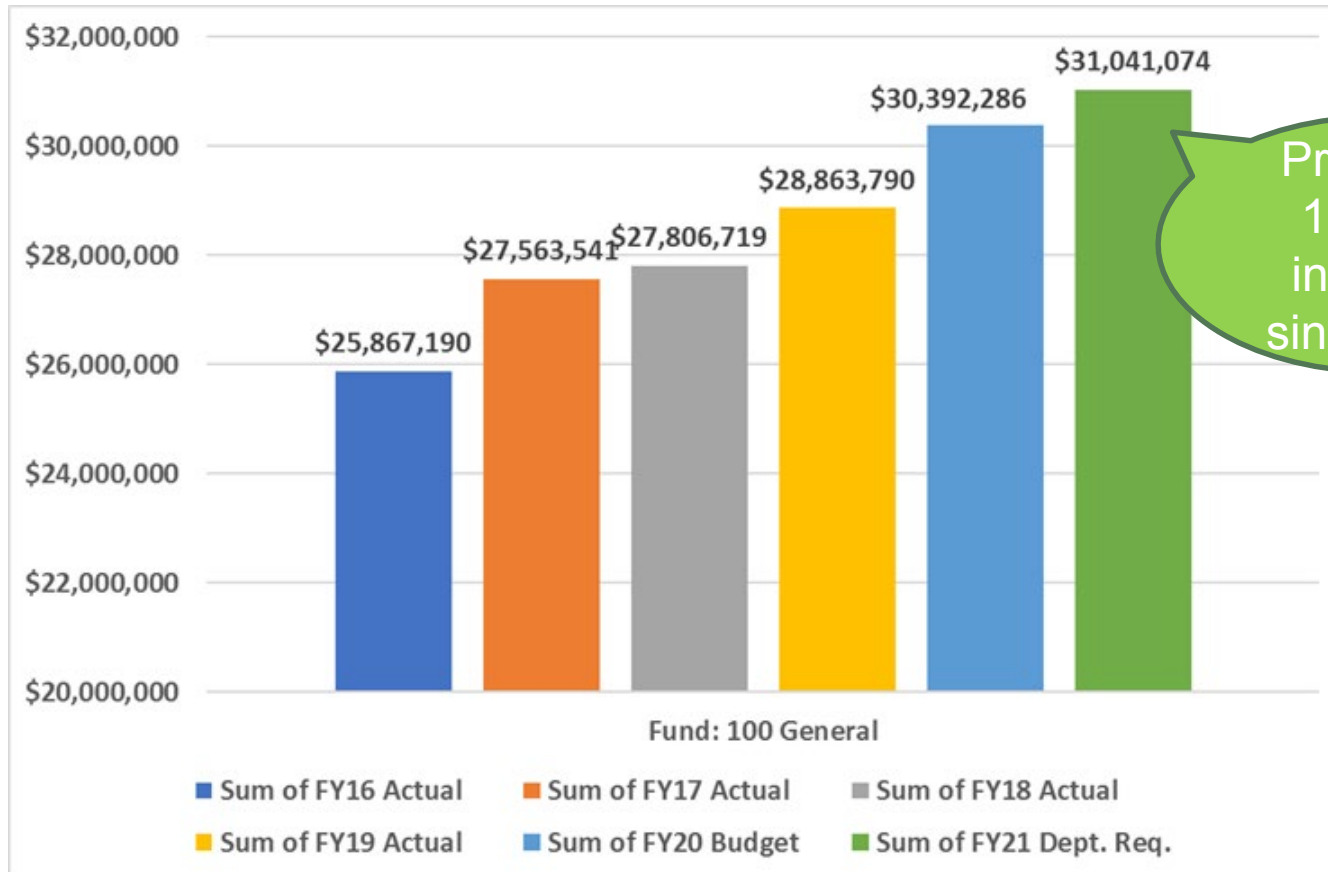
# Summary of projected General Fund revenue FY 2021

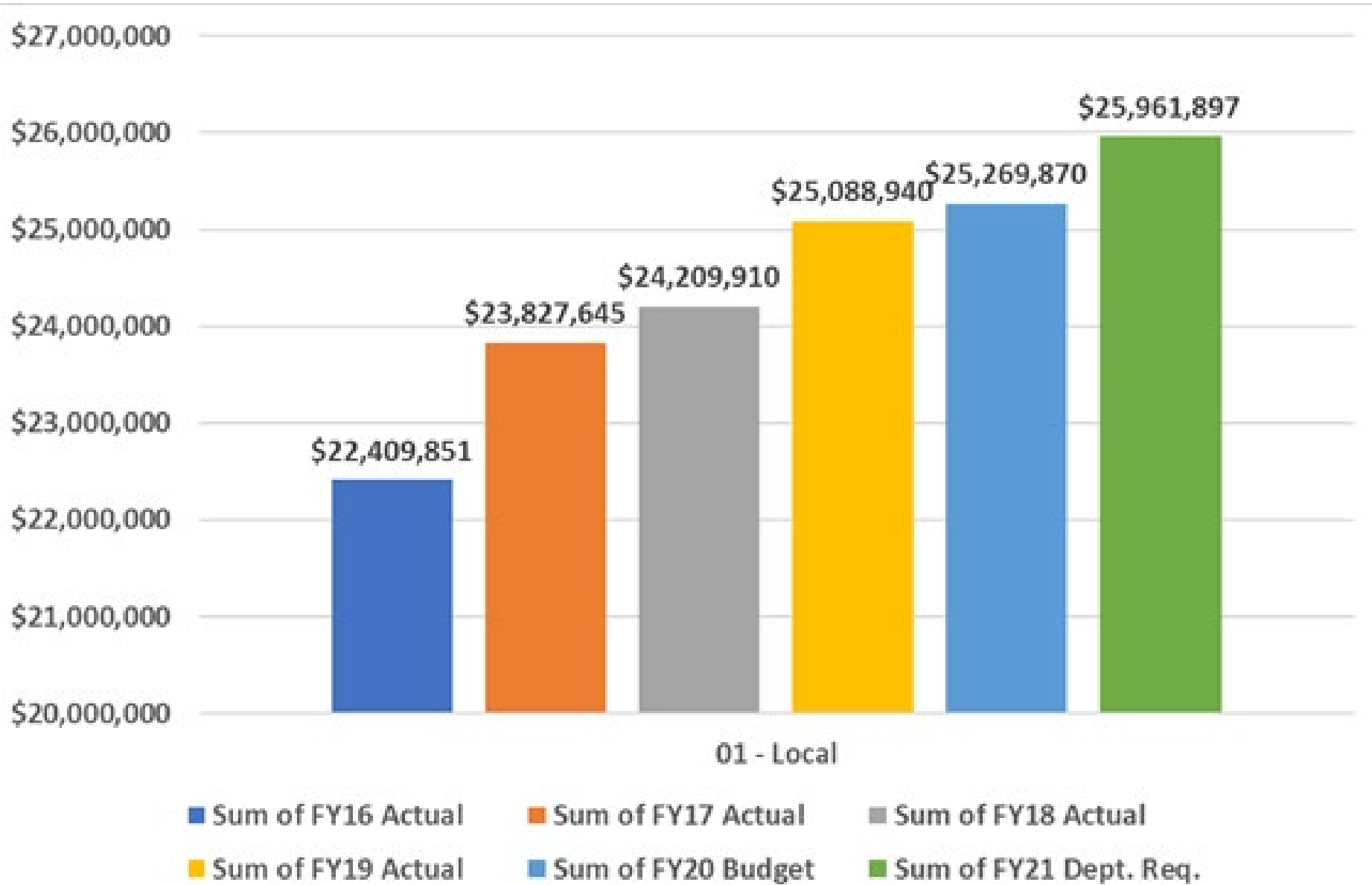
In the following slides, you will find the following information:

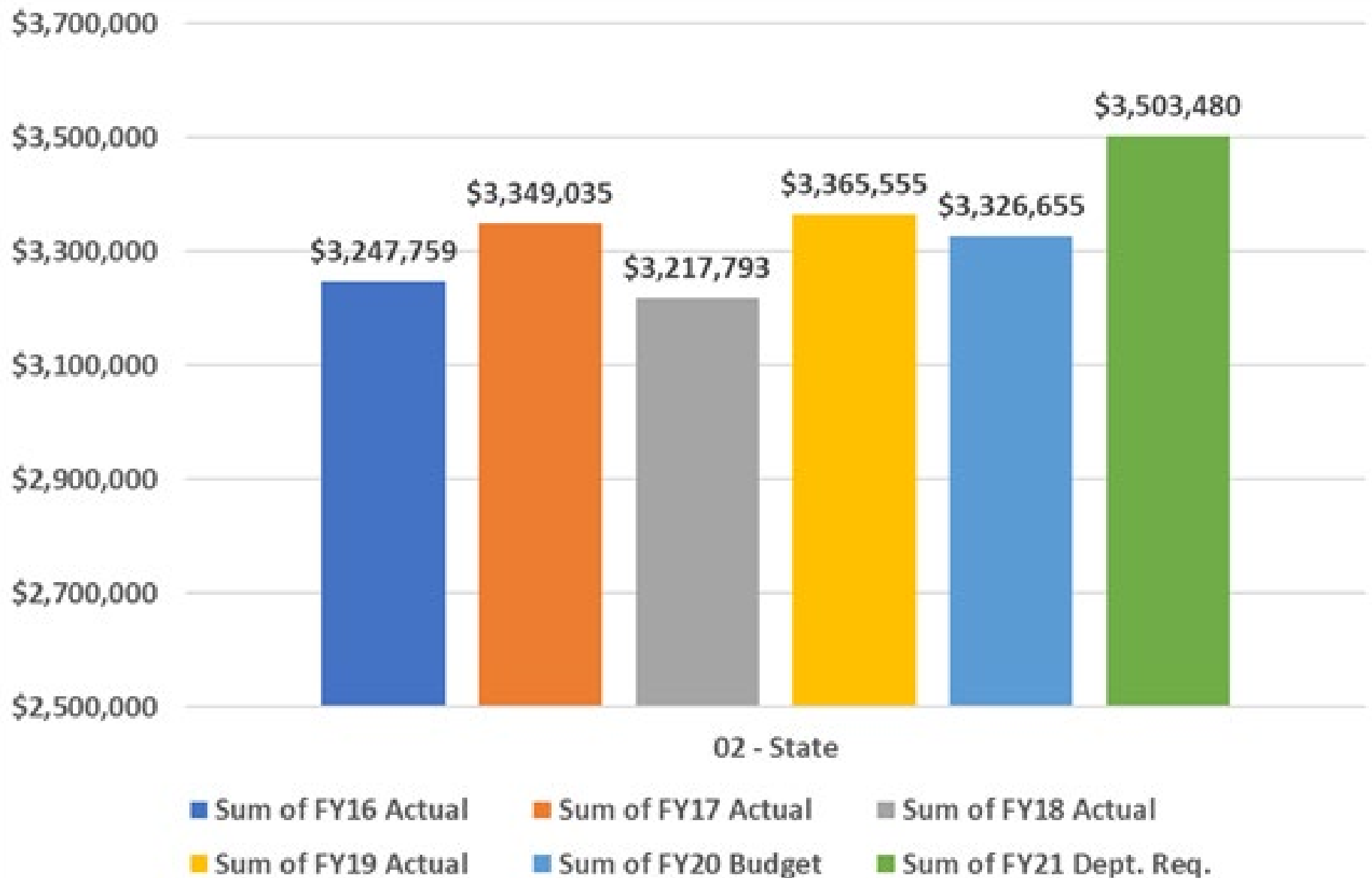
- The last four years of actual history  
(Fiscal Year 2016, 2017, 2018 and 2019)
- The adopted Fiscal Year 2020 Budget
- Fiscal Year 2021 Projected Revenue
- The difference between the FY2021 Projected Revenue column and the FY2020 Adopted Budget
- % Change FY21 vs. FY20 Adopted Budget

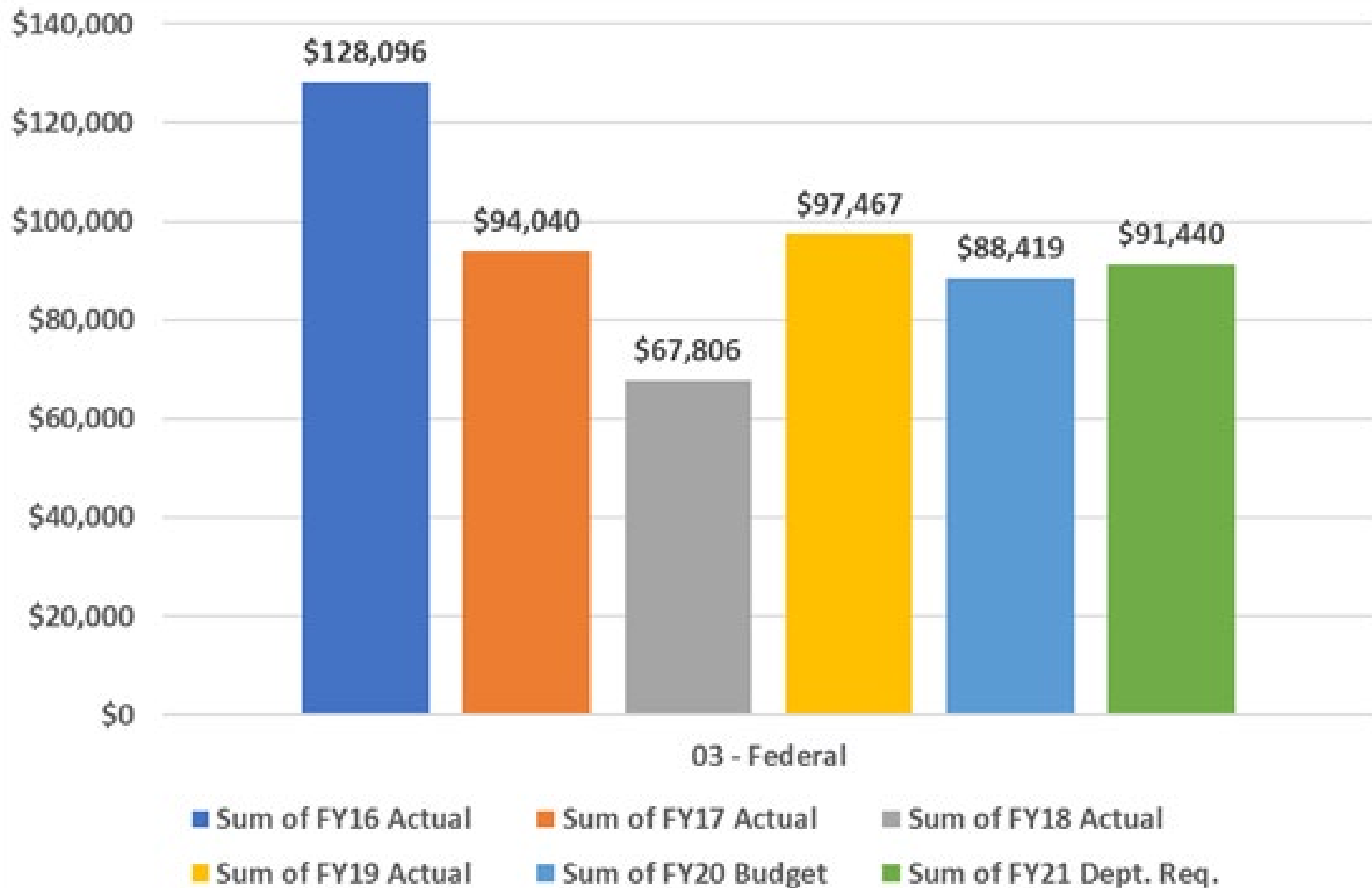
# Northampton County: Annual Budget by Revenue Type Report

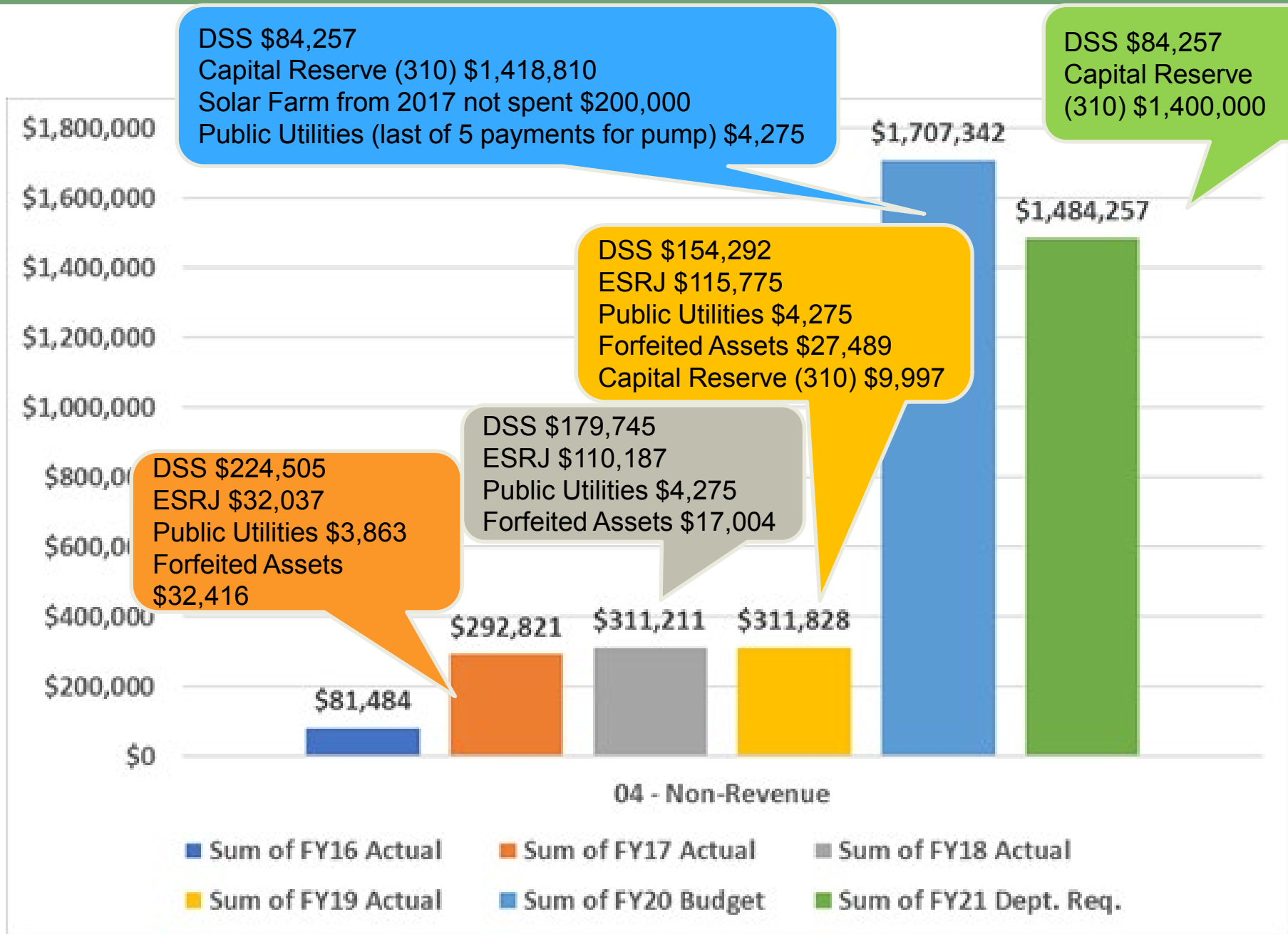
Dept. #	Revenue Type	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
	01 - Local Total	\$22,409,851	\$23,827,645	\$24,209,910	\$25,088,940	\$25,269,870	\$25,961,897	\$692,027	2.7%
	02 - State Total	\$3,247,759	\$3,349,035	\$3,217,793	\$3,365,555	\$3,326,655	\$3,503,480	\$176,825	5.3%
	03 - Federal Total	\$128,096	\$94,040	\$67,806	\$97,467	\$88,419	\$91,440	\$3,021	3.4%
	04 - Non-Revenue Total	\$81,484	\$292,821	\$311,211	\$311,828	\$1,707,342	\$1,484,257	(\$223,085)	-13.1%
Fund: 100	General Total	\$25,867,190	\$27,563,541	\$27,806,719	\$28,863,790	\$30,392,286	\$31,041,074	\$648,788	2.1%







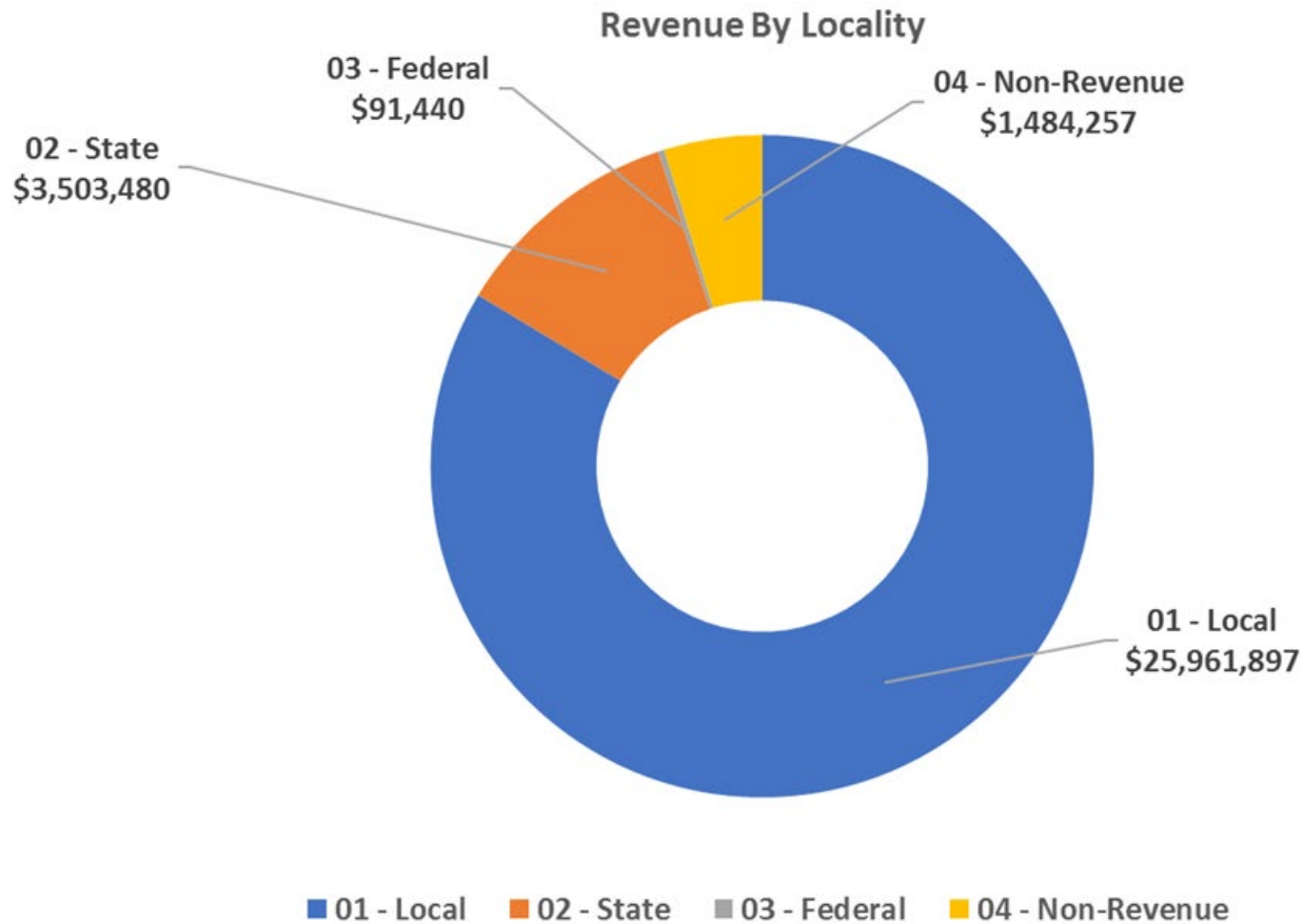




# Northampton County: Annual Budget by Revenue Type Report

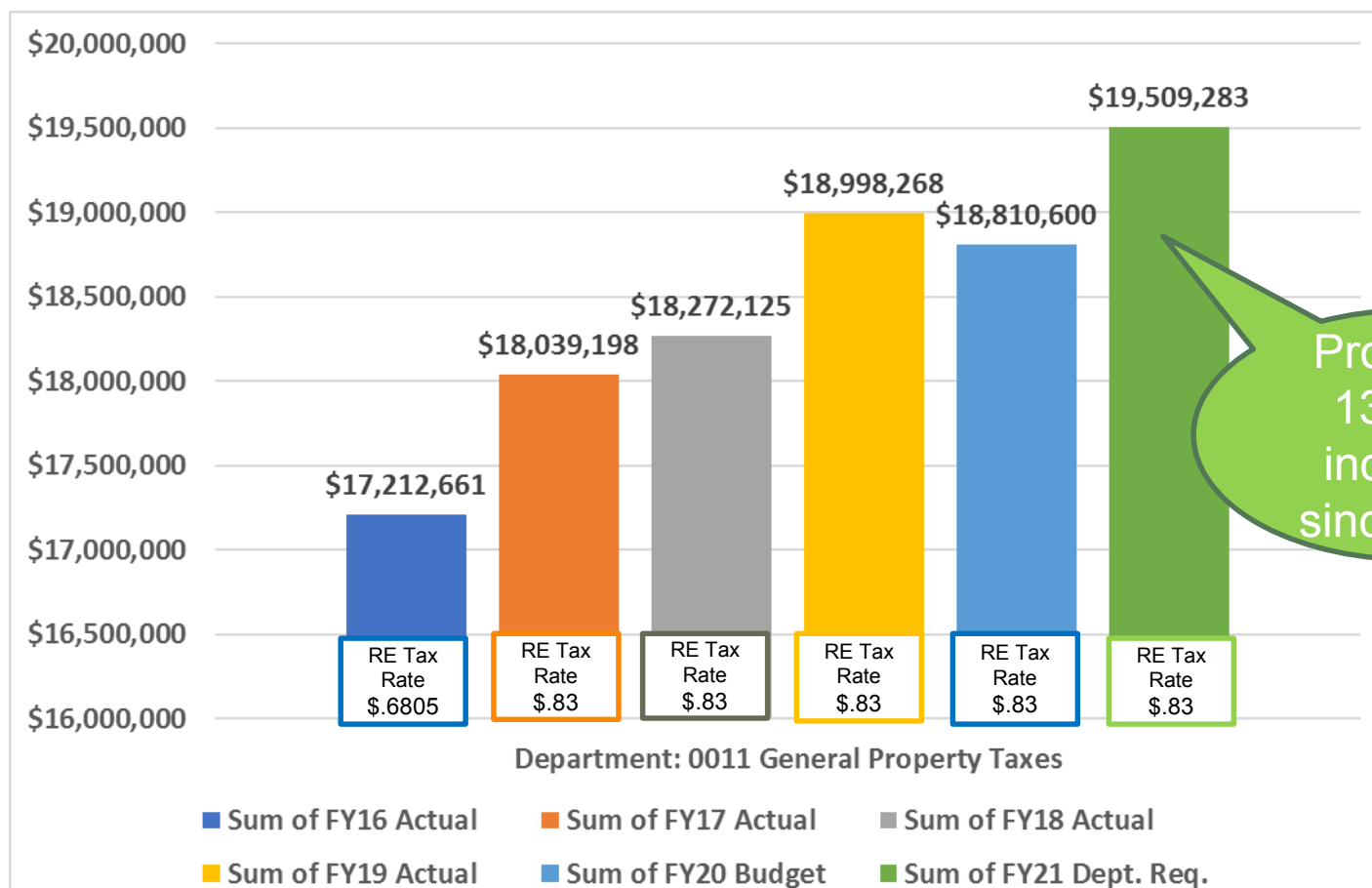
Dept. #	Revenue Type	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
Department: 0011	General Property Taxes Total	\$17,212,661	\$18,039,198	\$18,272,125	\$18,998,268	\$18,810,600	\$19,509,283	\$698,683	3.7%
Department: 0012	Other Local Taxes Total	\$3,200,918	\$3,255,976	\$3,482,426	\$3,564,410	\$3,569,764	\$3,673,457	\$103,693	2.9%
Department: 0013	Permits, Privilege Fees & Reg Lic Total	\$168,928	\$167,599	\$141,646	\$118,752	\$153,400	\$143,850	(\$9,550)	-6.2%
Department: 0014	Fines & Forfeitures Total	\$442,889	\$553,690	\$781,255	\$639,442	\$665,000	\$647,600	(\$17,400)	-2.6%
Department: 0015	Use of Money & Property Total	\$12,583	\$25,032	\$40,290	\$187,394	\$506,647	\$352,779	(\$153,868)	-30.4%
Department: 0016	Charges for Services Total	\$960,742	\$1,131,057	\$1,349,347	\$1,347,732	\$1,385,147	\$1,444,316	\$59,169	4.3%
Department: 0018	Miscellaneous Total	\$171,664	\$334,856	\$33,040	\$89,998	\$9,500	\$10,000	\$500	5.3%
Department: 0019	Recovered Costs Total	\$239,467	\$320,237	\$109,780	\$142,942	\$169,812	\$180,612	\$10,800	6.4%
	<b>01 - Local Total</b>	<b>\$22,409,851</b>	<b>\$23,827,645</b>	<b>\$24,209,910</b>	<b>\$25,088,940</b>	<b>\$25,269,870</b>	<b>\$25,961,897</b>	<b>\$692,027</b>	<b>2.7%</b>
Department: 0022	Non-Categorical Total	\$1,484,435	\$1,493,463	\$1,489,543	\$1,489,251	\$1,487,167	\$1,488,367	\$1,200	0.1%
Department: 0023	Shared Expenses Total	\$1,614,944	\$1,592,435	\$1,647,184	\$1,724,963	\$1,730,427	\$1,803,492	\$73,065	4.2%
Department: 0026	State Categorical Aid-Other Total	\$148,380	\$263,136	\$81,066	\$151,341	\$109,061	\$211,621	\$102,560	94.0%
	<b>02 - State Total</b>	<b>\$3,247,759</b>	<b>\$3,349,035</b>	<b>\$3,217,793</b>	<b>\$3,365,555</b>	<b>\$3,326,655</b>	<b>\$3,503,480</b>	<b>\$176,825</b>	<b>5.3%</b>
Department: 0035	Federal Categorical Aid-Other Total	\$98,851	\$60,911	\$40,827	\$66,566	\$61,440	\$61,440	\$0	0.0%
Department: 0021	Payments in Lieu of Taxes Total	\$29,245	\$33,129	\$26,979	\$30,901	\$26,979	\$30,000	\$3,021	11.2%
	<b>03 - Federal Total</b>	<b>\$128,096</b>	<b>\$94,040</b>	<b>\$67,806</b>	<b>\$97,467</b>	<b>\$88,419</b>	<b>\$91,440</b>	<b>\$3,021</b>	<b>3.4%</b>
Department: 0044	Transfer from Other Funds Total	\$81,484	\$292,821	\$311,211	\$311,828	\$1,507,342	\$1,484,257	(\$23,085)	-1.5%
Department: 0045	Appropriated Fund Balance Total	\$0	\$0	\$0	\$0	\$200,000	\$0	(\$200,000)	-100.0%
	<b>04 - Non-Revenue Total</b>	<b>\$81,484</b>	<b>\$292,821</b>	<b>\$311,211</b>	<b>\$311,828</b>	<b>\$1,707,342</b>	<b>\$1,484,257</b>	<b>(\$223,085)</b>	<b>-13.1%</b>
<b>Fund: 100</b>	<b>General Total</b>	<b>\$25,867,190</b>	<b>\$27,563,541</b>	<b>\$27,806,719</b>	<b>\$28,863,790</b>	<b>\$30,392,286</b>	<b>\$31,041,074</b>	<b>\$648,788</b>	<b>2.1%</b>





# Detailed revenue/support by Account Classification below & on subsequent pages.

**Dept 11 General Property Tax Revenue      \$19,509,283**



## Detailed revenue/support by Account Classification below & on subsequent pages.

**Dept 11 General Property Tax Revenue      \$19,509,283**

	FY21	FY20	Diff.
<b>Dept 11 General Property Tax Revenue</b>	<b>\$19,509,283</b>	<b>\$18,810,600</b>	<b>\$698,683</b>
<b>2020 Tax Billings (FY21)</b>	<b>Change vs. 2019 Tax Billings (FY20)</b>		
<b>Tax Billings -            \$18,502,483</b>	<b>\$583,408</b>		
<b>Late Tax Payments -    \$676,800</b>	<b>\$85,275</b>		
<b>Penalties -                \$180,000</b>	<b>\$5,000</b>		
<b>Interest -                 \$150,000</b>	<b>\$25,000</b>		

# Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
40000 Late Payments - Real Estate Tax Revenue	\$550,279.23	\$452,602.53	\$402,918.74	\$446,425.51	\$408,750.00	\$455,200.00	<b>\$46,450.00</b>	11.36%
40000 On Time - Real Estate Tax Revenue	\$13,651,113.08	\$14,352,779.93	\$14,520,535.78	\$14,924,451.86	\$14,929,456.00	\$15,331,296.00	<b>\$401,840.00</b>	2.69%
40025 Public Service Co.s (Real & PP)	\$356,271.19	\$429,061.04	\$446,456.72	\$483,434.17	\$483,435.00	\$470,081.00	<b>(\$13,354.00)</b>	-2.76%
40050 Late Payments - Personal Property Tax-Other	\$142,125.01	\$144,851.85	\$150,789.80	\$214,196.10	\$172,600.00	\$214,250.00	<b>\$41,650.00</b>	24.13%
40050 On Time - Personal Property Tax-Other	\$1,851,993.66	\$1,965,271.17	\$2,063,570.67	\$2,247,708.15	\$2,164,584.00	\$2,352,327.00	<b>\$187,743.00</b>	8.67%
40075 Late Payments - Boat Tax Revenue	\$2,521.39	\$1,727.89	\$2,714.77	\$2,540.55	\$3,725.00	\$2,600.00	<b>(\$1,125.00)</b>	-30.20%
40075 On Time - Boat Tax Revenue	\$83,645.13	\$94,613.68	\$92,395.91	\$87,809.39	\$95,969.00	\$100,052.00	<b>\$4,083.00</b>	4.25%
40100 Late Payments - Mobile Home Revenue	\$2,436.46	\$2,070.10	\$1,698.78	\$3,426.82	\$1,850.00	\$3,400.00	<b>\$1,550.00</b>	83.78%
40100 On Time - Mobile Home Revenue	\$18,518.67	\$21,026.06	\$21,242.23	\$19,895.56	\$21,206.00	\$20,342.00	<b>(\$864.00)</b>	-4.07%
40125 Late Payments - Farm Equip Tax Revenue	\$20.02	\$3,270.41	\$6,179.03	\$187.33	\$4,000.00	\$500.00	<b>(\$3,500.00)</b>	-87.50%
40125 On Time - Farm Equip Tax Revenue	\$103,602.07	\$122,901.35	\$129,023.18	\$107,395.19	\$105,280.00	\$101,653.00	<b>(\$3,627.00)</b>	-3.45%
40150 - Heavy Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<b>\$0.00</b>	
40150 Late Payment - Heavy Equip Tax Revenue	\$529.95	\$90.64	\$120.12	\$140.76	\$100.00	\$350.00	<b>\$250.00</b>	250.00%
40150 On Time - Heavy Equip Tax Revenue	\$13,121.68	\$33,047.30	\$27,006.98	\$30,290.26	\$25,995.00	\$35,697.00	<b>\$9,702.00</b>	37.32%
40175 Late Payment - Machinery & Tools Tax Rev	\$586.00	\$276.00	\$518.00	\$0.00	\$500.00	\$500.00	<b>\$0.00</b>	0.00%
40175 On Time - Machinery & Tools Tax Rev	\$91,958.00	\$82,566.00	\$95,448.00	\$84,703.33	\$84,150.00	\$82,035.00	<b>(\$2,115.00)</b>	-2.51%
40250 - Penalties	\$184,626.65	\$158,154.38	\$181,293.50	\$182,231.84	\$175,000.00	\$180,000.00	<b>\$5,000.00</b>	2.86%
40275 - Interest	\$151,352.93	\$165,978.29	\$123,940.16	\$151,098.23	\$125,000.00	\$150,000.00	<b>\$25,000.00</b>	20.00%
40300 - BPP Late Filing Penalty	\$7,959.89	\$8,908.91	\$6,272.66	\$12,333.28	\$9,000.00	\$9,000.00	<b>\$0.00</b>	0.00%
	<b>\$17,212,661</b>	<b>\$18,039,198</b>	<b>\$18,272,125</b>	<b>\$18,998,268</b>	<b>\$18,810,600</b>	<b>\$19,509,283</b>	<b>\$698,683</b>	<b>3.7%</b>

Tax year 19 vs. 20 \$43,876,642 additional RE value = \$364,176 > taxes

COUNTY OF NORTHAMPTON, VIRGINIA						
Assessed Value and Estimated Actual Value of Taxable Property						
Last Ten Fiscal Years						
<i>(in thousands of dollars)</i>						
Real Property						
Fiscal Year Ended	(Class 1, 2 & 3) Residential Property	(Class 4) Commercial Property	(Class 5 & 6) Raw Land	Public Service Property	Total	Tax Rate per
2009	1,041,162,452	109,343,300	221,384,100	23,221,600	1,395,111,452	0.7000
2010	1,730,453,549	163,617,300	595,142,800	48,255,100	2,537,468,749	0.4900
2011	2,104,602,800	179,176,900	584,621,300	42,929,400	2,911,330,400	0.4900
2012	2,122,658,500	179,480,200	581,313,900	52,454,600	2,935,907,200	0.4900
2013	2,123,731,600	179,476,700	580,084,700	49,322,500	2,932,615,500	0.4900
2014	1,644,540,300	172,302,700	484,359,100	47,337,675	2,348,539,775	0.5400
2015	1,645,307,200	161,885,000	479,901,300	48,854,329	2,335,947,829	0.6728
2016	1,645,468,057	159,026,800	476,301,901	52,285,130	2,333,081,888	0.6805
2017	1,384,987,850	141,462,300	389,505,900	51,653,101	1,967,609,151	0.8300
2018	1,448,771,200	153,521,800	380,059,700	58,245,081	2,040,597,781	0.8300
2019	1,463,601,100	159,402,100	376,098,200	56,636,303	2,055,737,703	0.8300
2020	1,507,477,745	159,402,100	376,098,200	56,636,303	2,099,614,348	0.8300

2012  
\$2,935,907,200

2020  
\$2,099,614,348

28.5% <  
Since 2012

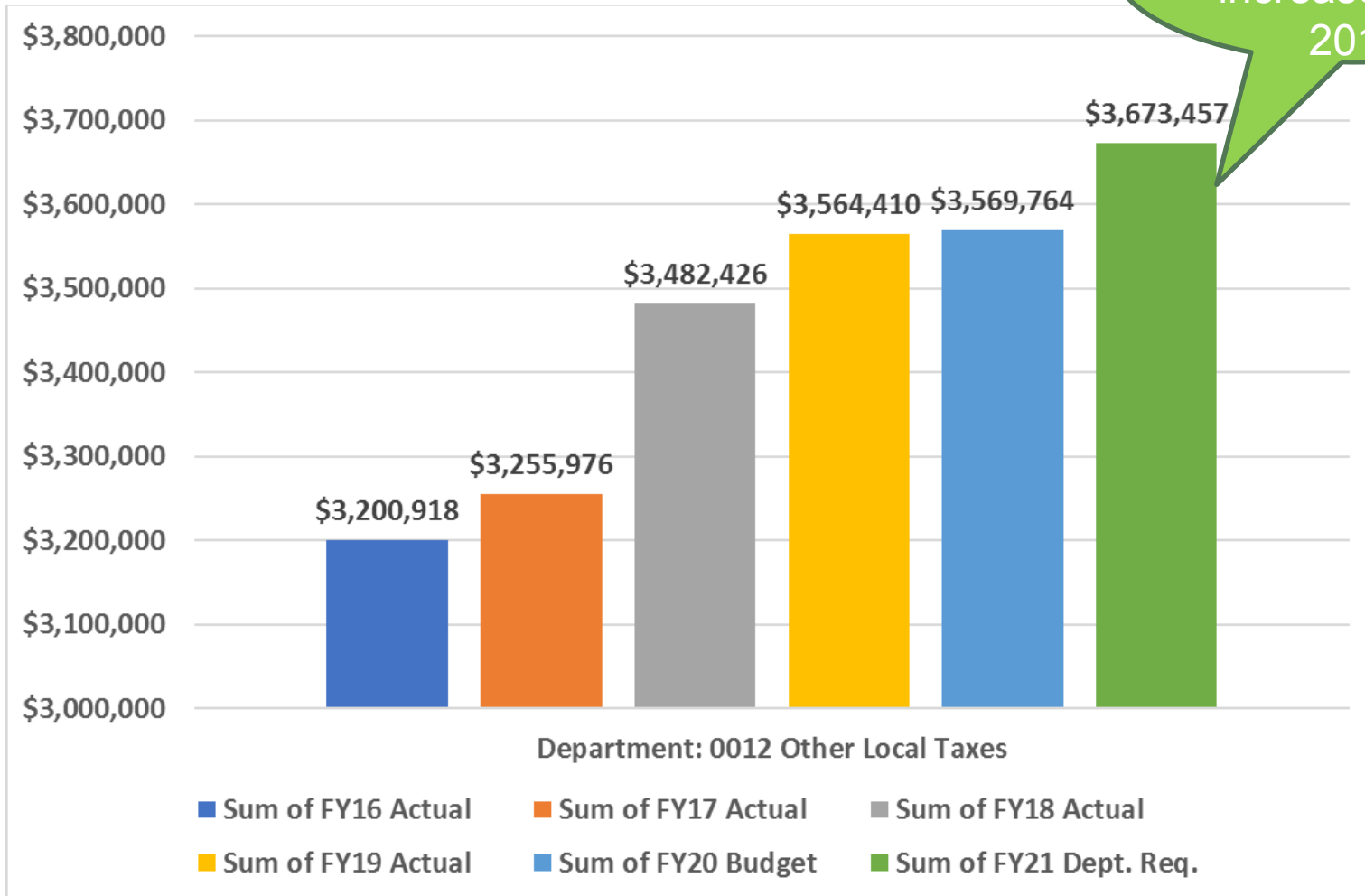
Source: Northampton County Commissioner of Revenue Department

# Dept. 12 Other Local Taxes

# \$3,673,457

Dept. 12 Other Local Taxes	FY21	FY20	Diff.
	\$3,673,457	\$3,569,764	\$103,693

Projected  
14.76%  
increase since  
2016



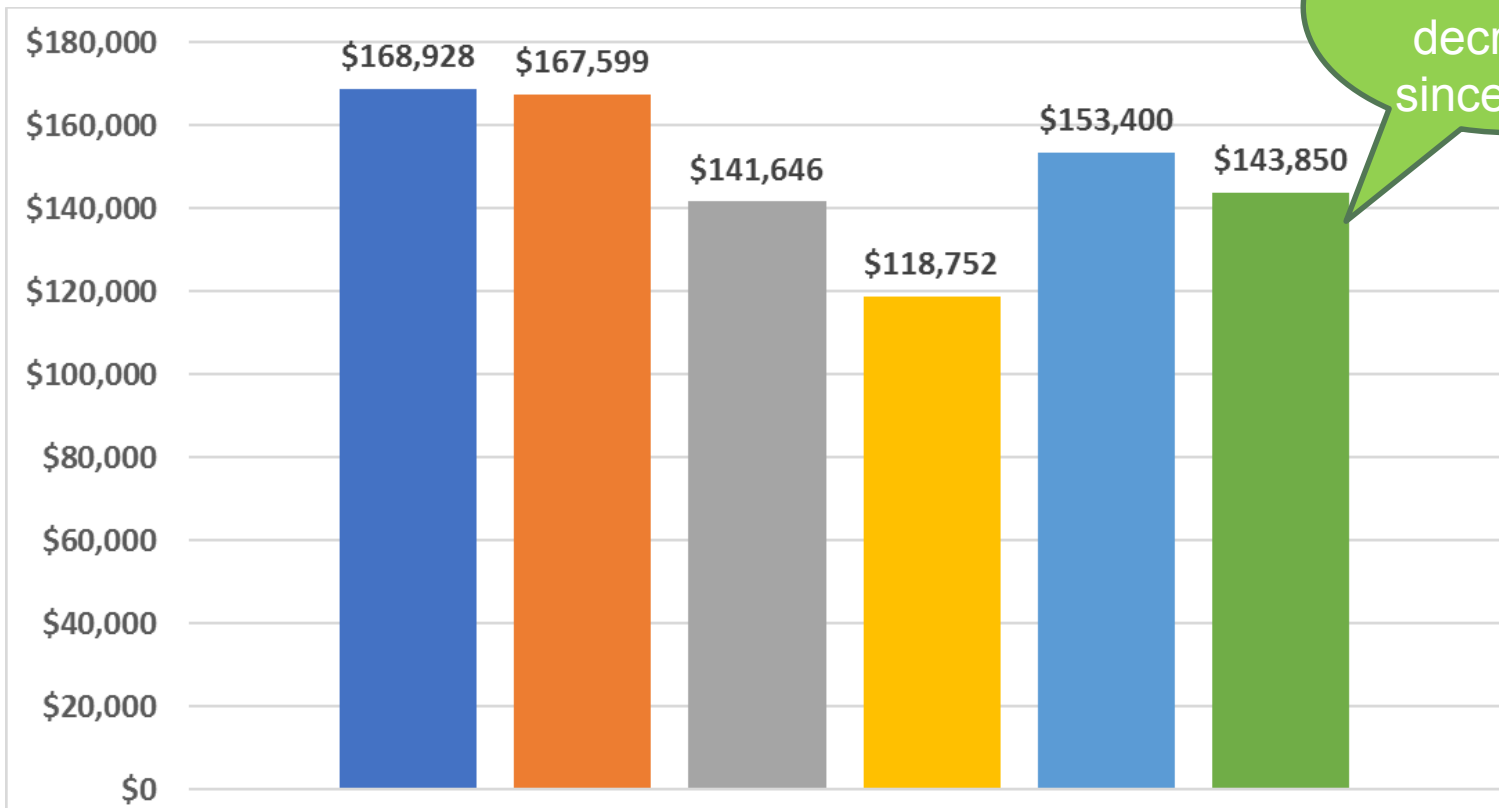
# Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
40325 - Sales & Use Tax	\$1,178,112	\$1,206,730	\$1,278,342	\$1,347,760	\$1,400,000	\$1,424,250	<b>\$24,250</b>	1.73%
40350 - Consumer Utility Tax	\$318,769	\$323,498	\$325,996	\$328,478	\$325,000	\$325,000	<b>\$0</b>	0.00%
40400 - Business License Tax	\$37,220	\$38,221	\$39,668	\$38,126	\$40,000	\$40,000	<b>\$0</b>	0.00%
40450 - Motor Vehicle License Tax	\$373,959	\$328,926	\$337,112	\$351,828	\$349,998	\$349,998	<b>\$0</b>	0.00%
40475 - Bank Stock Tax	\$31,316	\$35,903	\$31,801	\$32,055	\$35,000	\$32,500	<b>(\$2,500)</b>	-7.14%
40500 - Recordation Taxes	\$158,447	\$213,122	\$170,724	\$186,236	\$170,000	\$180,000	<b>\$10,000</b>	5.88%
40525 - Taxes on Wills	\$13,121	\$5,574	\$6,056	\$5,105	\$8,400	\$7,500	<b>(\$900)</b>	-10.71%
40550 - Transient Occupancy Tax -Northampton	\$283,613	\$289,444	\$492,063	\$445,152	\$375,000	\$400,000	<b>\$25,000</b>	6.67%
40555 - Transient Occupancy Tax -Cape Charles	\$0	\$0	\$0	\$23,638	\$75,000	\$100,000	<b>\$25,000</b>	33.33%
40575 - Food & Beverage Tax	\$314,912	\$335,188	\$336,282	\$375,222	\$350,000	\$400,000	<b>\$50,000</b>	14.29%
42675 - Communications Sales & Use Tax	\$491,449	\$479,370	\$464,384	\$430,811	\$441,366	\$414,209	<b>(\$27,157)</b>	-6.15%
	<b>\$3,200,918</b>	<b>\$3,255,976</b>	<b>\$3,482,426</b>	<b>\$3,564,410</b>	<b>\$3,569,764</b>	<b>\$3,673,457</b>	<b>\$103,693</b>	<b>2.9%</b>

# Dept. 13 Permits, Privilege Fees & Reg License **\$143,850**

Dept. 13 Permits, Privilege Fees & Reg License	FY21	FY20	Diff.
	\$143,850	\$153,400	(\$9,550)

Projected  
14.8%  
decrease  
since 2016



- Sum of FY16 Actual
- Sum of FY17 Actual
- Sum of FY18 Actual
- Sum of FY19 Actual
- Sum of FY20 Budget
- Sum of FY21 Dept. Req.



## Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
40640 - Precious Metals Dealer Permit	\$200	\$200	\$200	\$0	\$200	\$0	(\$200)	
40650 - Animal Licenses	\$4,229	\$2,431	\$1,874	\$1,716	\$2,500	\$2,000	(\$500)	
40675 - Building Permits	\$108,246	\$106,720	\$100,271	\$76,472	\$105,000	\$97,500	(\$7,500)	
40700 - 10% BP for Fire Services	\$10,678	\$10,363	\$9,733	\$7,416	\$10,500	\$9,750	(\$750)	
40725 - Rehab. Structure App. Fee	\$1,375	\$375	\$875	\$375	\$1,000	\$750	(\$250)	
40750 - Certificate of Occupancy	\$0	\$9,300	\$420	\$0	\$1,000	\$500	(\$500)	
40810 - AFD Application Fees	\$500	\$500	\$0	\$1,600	\$0	\$650	\$650	
40825 - Transfer Fees	\$681	\$670	\$739	\$781	\$700	\$700	\$0	
40850 - Planning & Zoning Fees	\$43,020	\$37,039	\$27,534	\$30,393	\$32,500	\$32,000	(\$500)	
	<b>\$168,928</b>	<b>\$167,599</b>	<b>\$141,646</b>	<b>\$118,752</b>	<b>\$153,400</b>	<b>\$143,850</b>	<b>(\$9,550)</b>	<b>-6.2%</b>

# Dept. 14 Fines & Forfeitures

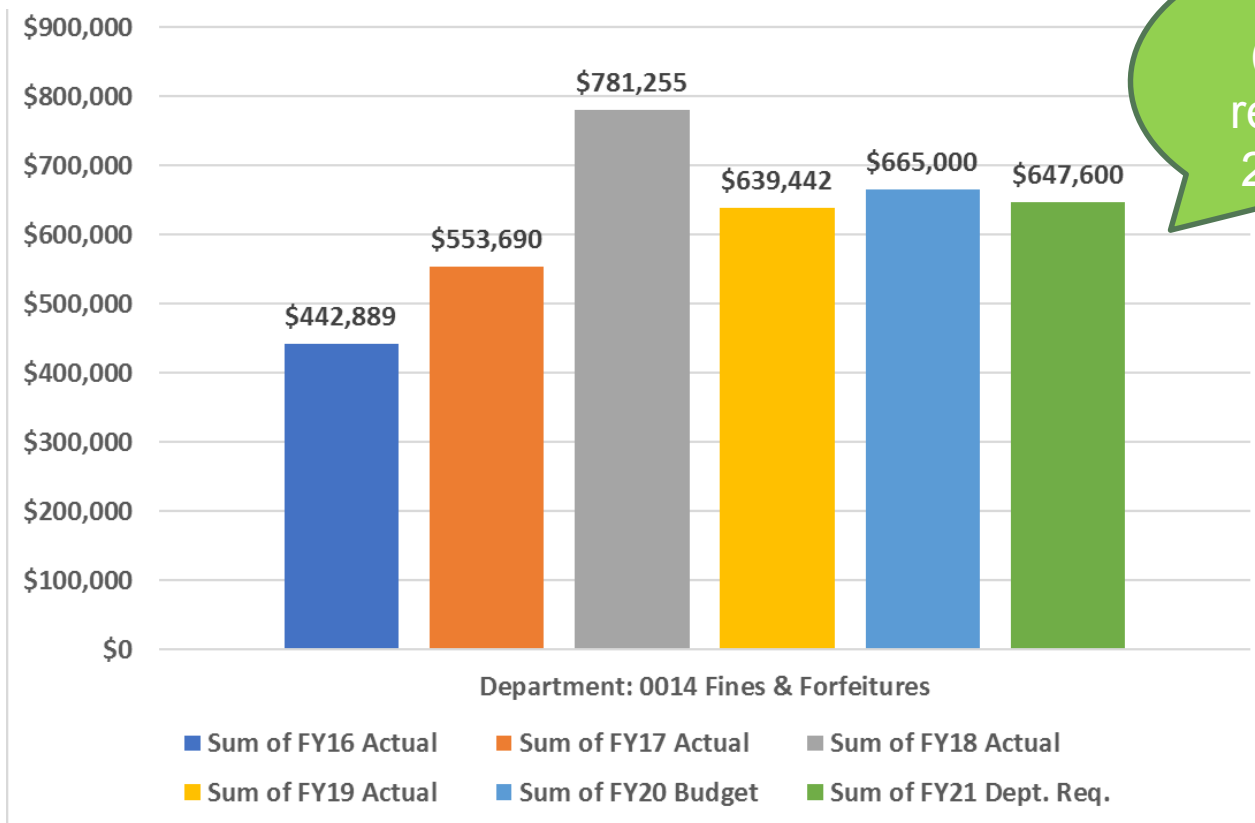
# \$647,600

Dept. 14 Fines & Forfeitures

FY21  
\$647,600

FY20  
\$665,000

Diff.  
**(\$17,400)**

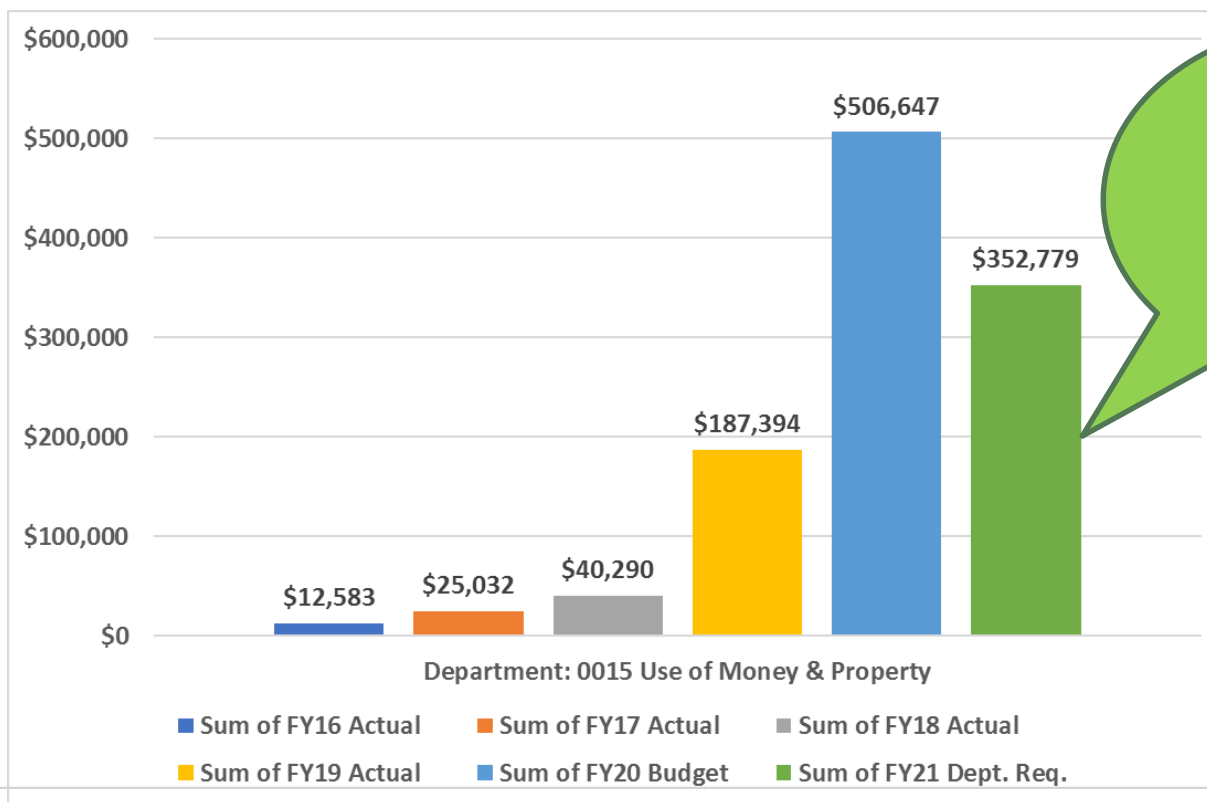


## Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
40875 - County Fines	\$415,695	\$506,976	\$755,372	\$605,724	\$630,000	\$612,600	<b>(\$17,400)</b>	-2.76%
40880 - E-Summons	\$27,194	\$46,714	\$25,882	\$33,718	\$35,000	\$35,000	<b>\$0</b>	0.00%
	<b>\$442,889</b>	<b>\$553,690</b>	<b>\$781,255</b>	<b>\$639,442</b>	<b>\$665,000</b>	<b>\$647,600</b>	<b>(\$17,400)</b>	<b>-2.6%</b>

# Dept. 15 Use of Money & Property \$352,779

Dept. 15 Use of Money & Property      FY21      FY20      Diff.  
**\$352,779**      **\$506,647**      **(\$153,868)**



Projected (\$153,868) reduction vs. 2020 Budget Interest Rates currently 1.71% vs. 2.58% FY20

## Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
40900 - Interest on Bank Deposits	\$35	\$63	\$207	\$50,296	\$200	\$36,000	\$35,800	17900.00%
40925 - Interest on Investments	\$6,848	\$14,669	\$31,738	\$117,698	\$500,000	\$300,000	(\$200,000)	-40.00%
40975 - Rent of General Property	\$5,700	\$10,300	\$8,345	\$19,400	\$6,447	\$16,779	\$10,332	160.26%
	<b>\$12,583</b>	<b>\$25,032</b>	<b>\$40,290</b>	<b>\$187,394</b>	<b>\$506,647</b>	<b>\$352,779</b>	<b>(\$153,868)</b>	<b>-30.4%</b>

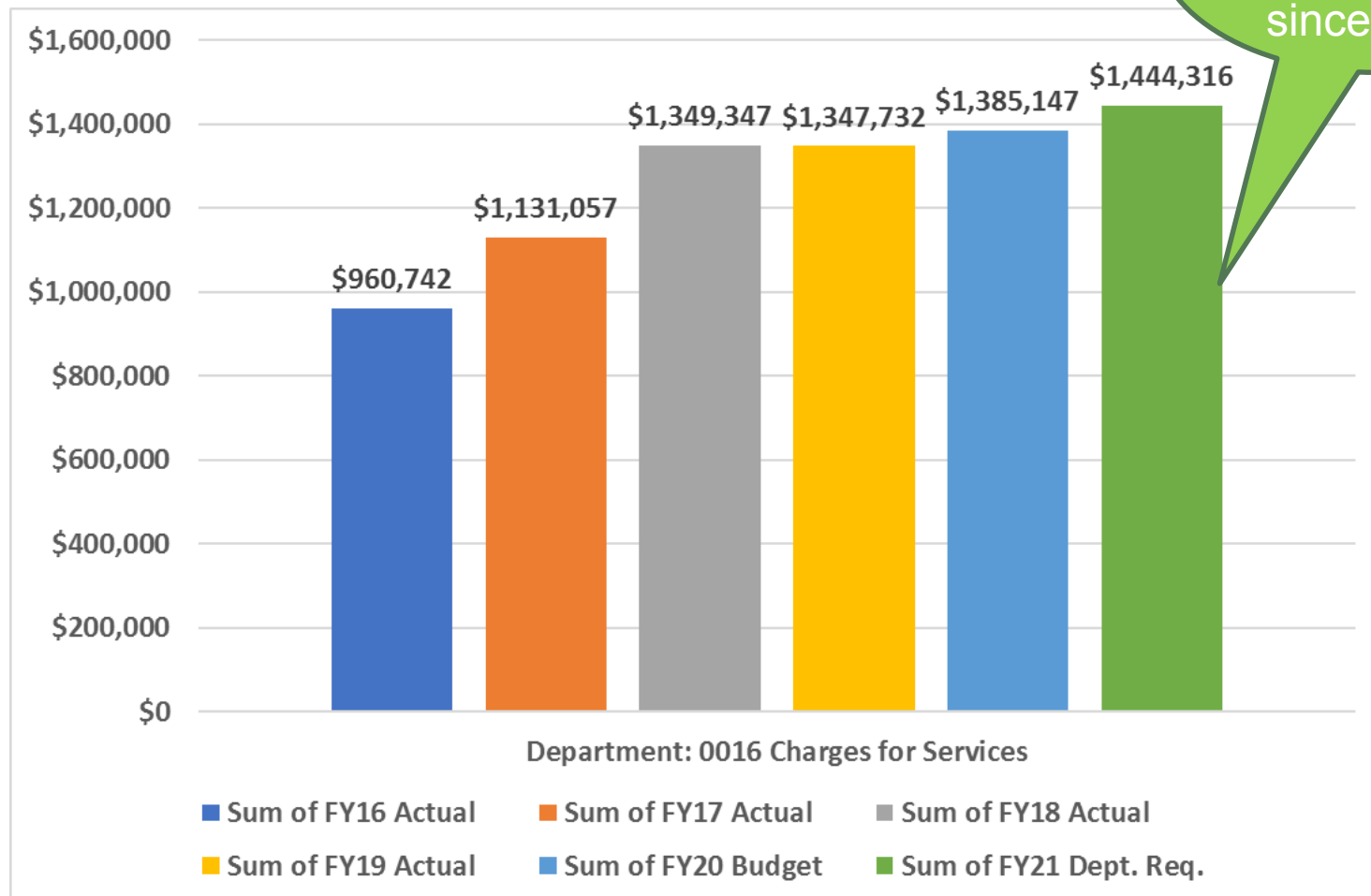
# Dept. 16 Charges for Services

# \$1,444,316

Dept. 16 Charges for Services

	FY21	FY20	Diff.
Dept. 16 Charges for Services	\$1,444,316	\$1,385,147	\$59,169

Projected  
50.33%  
increase  
since 2016



# Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
41000 - Court Cost - Other	\$61	\$17	\$0	\$25	\$0	\$0	\$0	#DIV/0!
41010 - Sheriff Secondary Employment	\$0	\$103,608	\$40,728	\$48,482	\$50,809	\$50,809	\$0	0.00%
41020 - Broadwater - School Officer	\$0	\$0	\$0	\$0	\$58,191	\$58,191	\$0	0.00%
41225 - Courthouse Security Fees	\$172,767	\$175,068	\$200,027	\$218,652	\$210,000	\$221,000	\$11,000	5.24%
41250 - Courthouse Maintenance Fees	\$35,631	\$36,536	\$41,633	\$41,470	\$45,000	\$45,000	\$0	0.00%
41275 - Chgs. for Commonwealth Attorney	\$3,162	\$3,549	\$3,495	\$3,713	\$0	\$3,240	\$3,240	
41280 - Ambulance Fees	\$122,831	\$188,120	\$206,914	\$254,086	\$196,271	\$247,500	\$51,229	26.10%
41325 - Chgs. Waste Collection&Disposal	\$94,569	\$93,462	\$177,412	\$155,547	\$170,520	\$170,520	\$0	0.00%
41350 - Residential Waste	\$64,258	\$50,595	\$5,213	\$6,224	\$6,135	\$6,135	\$0	0.00%
41375 - Commercial Waste	\$303,390	\$341,390	\$393,906	\$467,670	\$473,078	\$473,078	\$0	0.00%
41425 - Construction Debris	\$110,955	\$88,107	\$142,227	\$95,175	\$114,585	\$114,585	\$0	0.00%
41450 - Tires	\$482	\$378	\$1,898	\$614	\$800	\$800	\$0	0.00%
41475 - Metal	\$0	\$0	\$85,318	\$1,302	\$1,043	\$1,043	\$0	0.00%
41500 - Brush	\$1,435	\$383	\$574	\$2,308	\$315	\$315	\$0	0.00%
41525 - Recreation Fees - Other	\$773	\$334	\$1,681	\$1,484	\$1,600	\$1,500	(\$100)	-6.25%
41530 - Parks & Rec - Admission Fees	\$0	\$0	\$225	\$0	\$300	\$300	\$0	0.00%
41550 - Facilities Rental	\$4,110	\$4,850	\$3,770	\$4,650	\$6,000	\$5,000	(\$1,000)	-16.67%
41575 - Summer Camp Fees	\$16,784	\$23,599	\$28,582	\$30,246	\$32,000	\$32,000	\$0	0.00%
41600 - Softball fees	\$1,840	(\$200)	\$1,590	\$1,500	\$3,000	\$1,200	(\$1,800)	-60.00%
41625 - Basketball Fees	\$9,094	\$8,781	\$9,250	\$8,965	\$9,300	\$6,500	(\$2,800)	-30.11%
41650 - Volleyball Fees	\$271	\$1,500	\$1,255	\$1,630	\$1,200	\$1,600	\$400	33.33%
41660 - Flag Football Fees	\$1,295	\$485	\$905	\$1,600	\$2,000	\$1,500	(\$500)	-25.00%
41675 - Soccer Fees	\$3,576	\$3,205	\$2,745	\$2,390	\$3,000	\$2,500	(\$500)	-16.67%
41725 - Boat Slip Rentals	\$13,457	\$7,290	\$0	\$0	\$0	\$0	\$0	
	<b>\$960,742</b>	<b>\$1,131,057</b>	<b>\$1,349,347</b>	<b>\$1,347,732</b>	<b>\$1,385,147</b>	<b>\$1,444,316</b>	<b>\$59,169</b>	<b>4.3%</b>

FY21  
Projected  
\$766,476

FY21  
Projected  
\$52,100

# Dept. 18 Other Miscellaneous

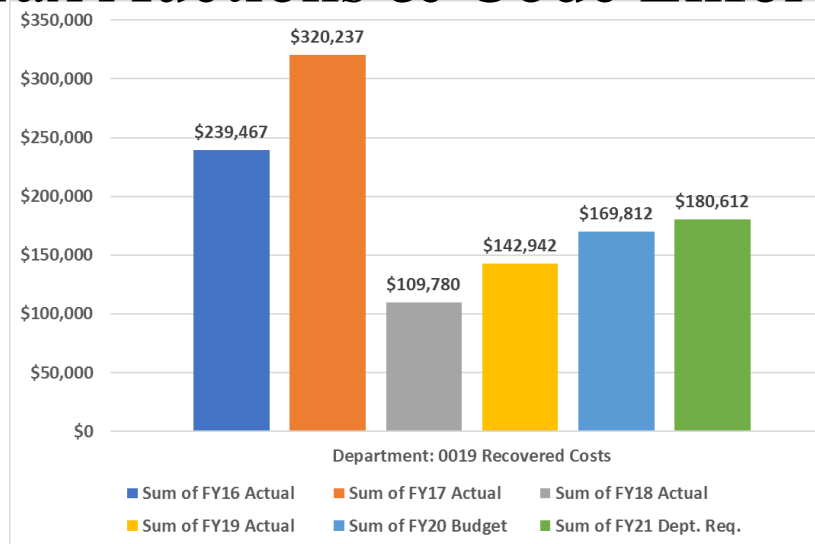
# \$10,000

A \$500 increase in projected revenue

# Dept. 19 Recovered Costs

# \$180,612

(General, RE Tax Auctions & Code Enforcement Other)



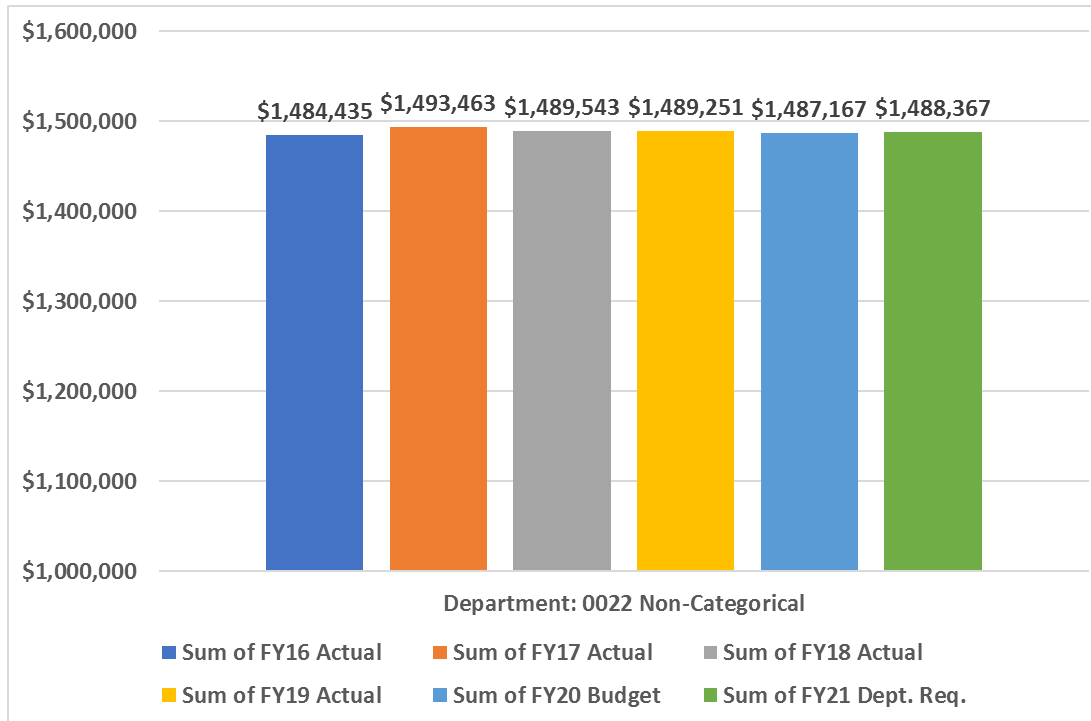
## Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
42400 - Recovered Costs - General	\$83,585	\$105,021	\$81,199	\$92,604	\$60,000	\$60,000	\$0	0.00%
42415 - Recovered costs from RE Tax Auc.	\$147,945	\$208,423	\$25,699	\$0	\$64,953	\$64,953	\$0	0.00%
42420 - Recovered Costs - Recruiting Grant	\$0	\$0	\$0	\$0	\$40,659	\$40,659	\$0	0.00%
42475 - Reimb. Code Enforcement-Other	\$7,936	\$5,492	\$2,883	\$50,338	\$4,200	\$15,000	\$10,800	257.14%
42485 - Reimb. Cost - Recycling	\$0	\$1,301	\$0	\$0	\$0	\$0	\$0	
	<b>\$239,467</b>	<b>\$320,237</b>	<b>\$109,780</b>	<b>\$142,942</b>	<b>\$169,812</b>	<b>\$180,612</b>	<b>\$10,800</b>	<b>6.4%</b>

# Dept. 22 Non-Categorical \$1,488,367

Dept. 22 Non-Categorical

	FY21	FY20	Diff.
	\$1,488,367	\$1,487,167	\$1,200

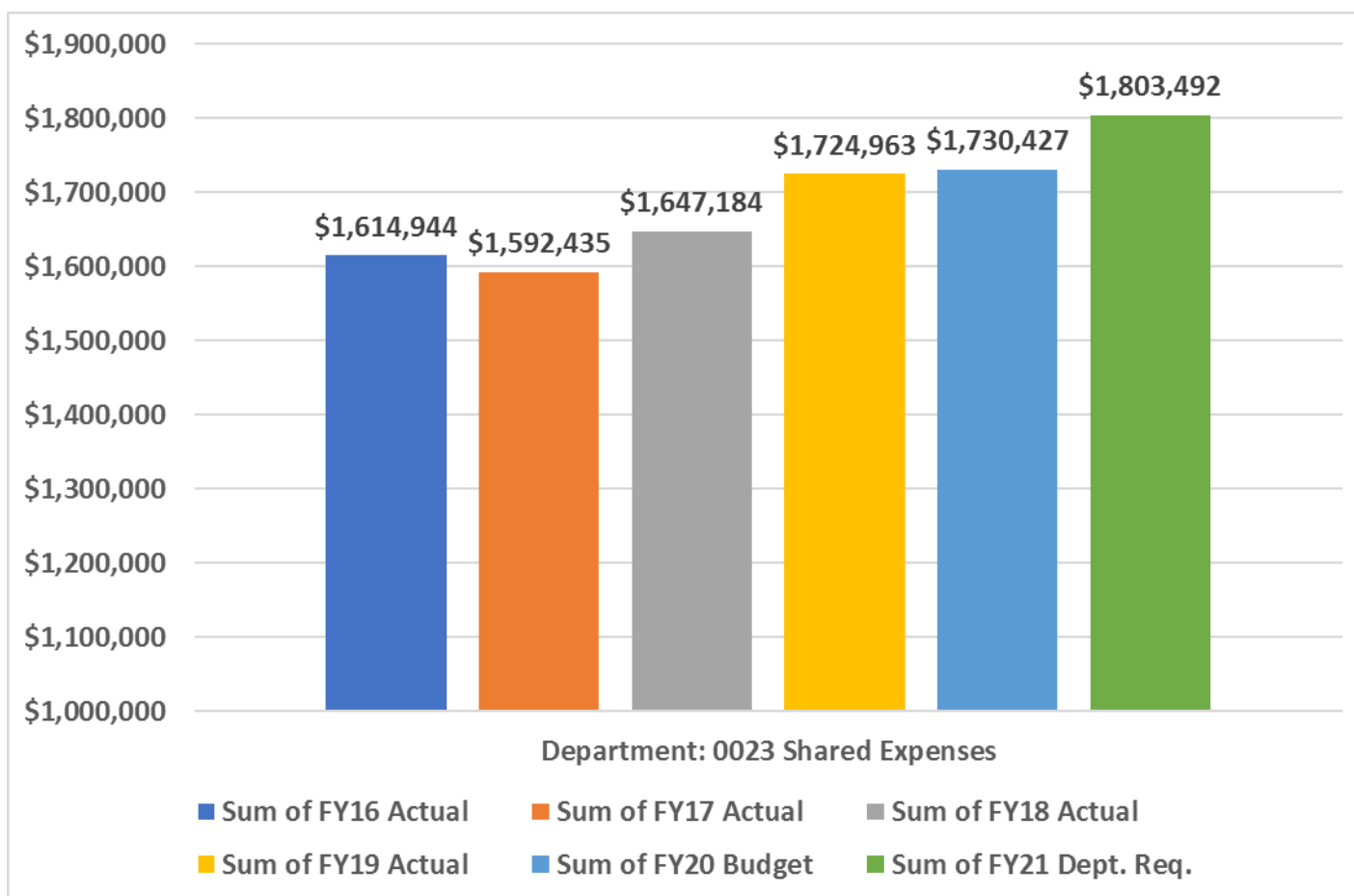


## Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
42575 - Mobile Home Titling Taxes	\$10,567	\$11,887	\$17,248	\$14,066	\$15,000	\$13,500	(\$1,500)	-10.00%
42600 - Recordation Taxes - State	\$42,967	\$52,963	\$42,220	\$47,438	\$46,000	\$46,000	\$0	0.00%
42625 - Rolling Stock Taxes	\$2,860	\$2,492	\$3,653	\$1,835	\$0	\$2,700	\$2,700	
42650 - Auto Rental Taxes	\$6,075	\$4,153	\$4,454	\$3,945	\$4,200	\$4,200	\$0	0.00%
42700 - PPTRA Reimbursement	\$1,421,967	\$1,421,967	\$1,421,967	\$1,421,967	\$1,421,967	\$1,421,967	\$0	0.00%
	<b>\$1,484,435</b>	<b>\$1,493,463</b>	<b>\$1,489,543</b>	<b>\$1,489,251</b>	<b>\$1,487,167</b>	<b>\$1,488,367</b>	<b>\$1,200</b>	<b>0.1%</b>

# Dept. 23 Shared Expenses \$1,803,492

Dept. 23 Shared Expenses	FY21	FY20	Diff.
	\$1,803,492	\$1,730,427	\$73,065





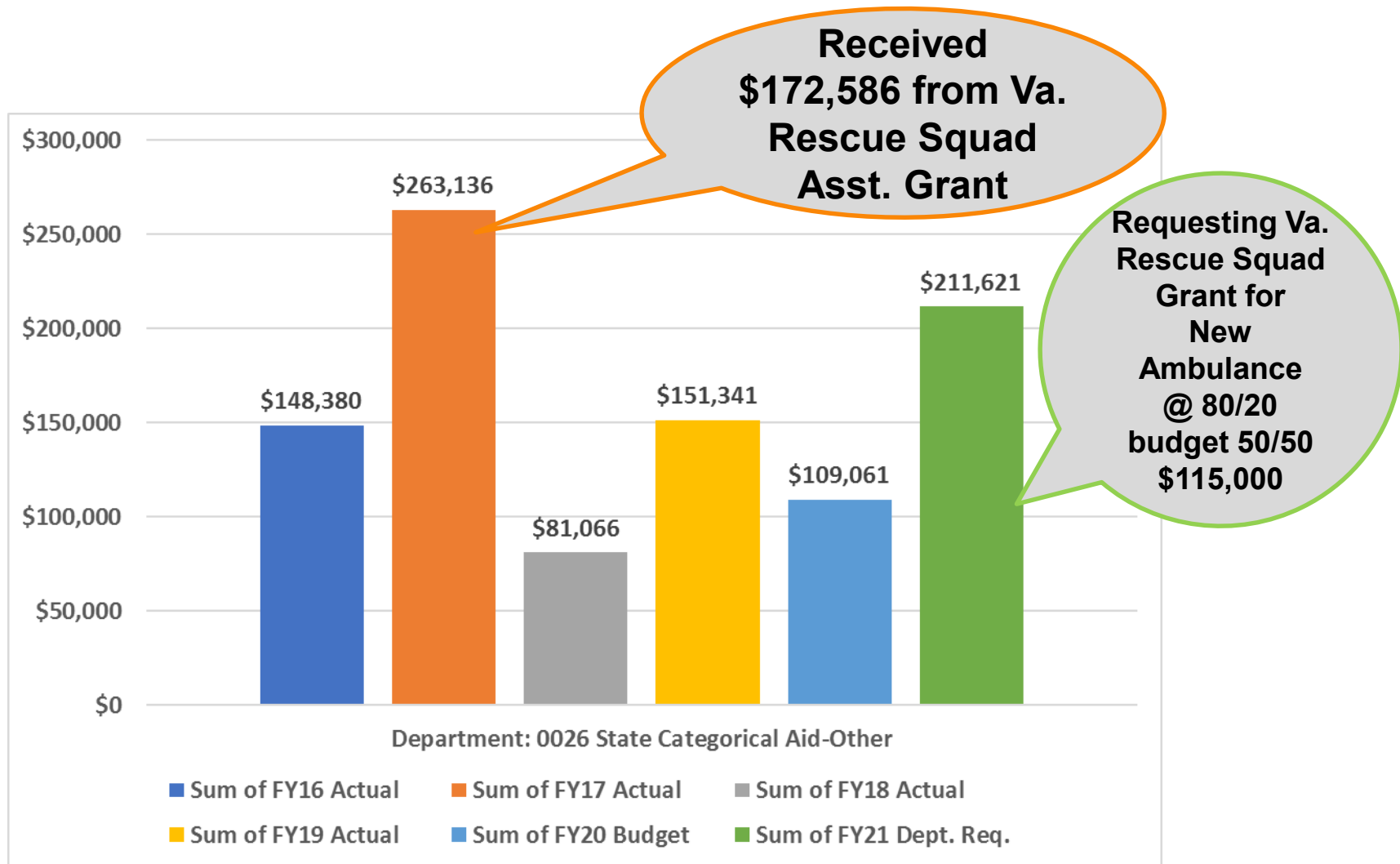
# Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
42725 - Clerk of Circuit Court	\$202,694	\$209,315	\$209,183	\$243,064	\$211,200	\$249,852	<b>\$38,652</b>	18.3%
42750 - Commissioner of the Revenue	\$90,449	\$87,681	\$89,734	\$89,136	\$93,000	\$91,260	<b>(\$1,740)</b>	-1.9%
42775 - Commonwealth's Attny	\$234,701	\$235,180	\$217,888	\$208,412	\$214,800	\$240,000	<b>\$25,200</b>	11.7%
42800 - Treasurer	\$78,414	\$78,390	\$80,137	\$80,417	\$84,120	\$81,480	<b>(\$2,640)</b>	-3.1%
42825 - Sheriff	\$964,991	\$944,839	\$1,012,843	\$1,066,434	\$1,089,600	\$1,103,400	<b>\$13,800</b>	1.3%
42875 - Registrar/Electoral Board	\$43,695	\$37,029	\$37,399	\$37,500	\$37,707	\$37,500	<b>(\$207)</b>	-0.5%
	<b>\$1,614,944</b>	<b>\$1,592,435</b>	<b>\$1,647,184</b>	<b>\$1,724,963</b>	<b>\$1,730,427</b>	<b>\$1,803,492</b>	<b>\$73,065</b>	<b>4.2%</b>

***Note** - Commonwealth does not fund all positions within a department nor do they fund the complete position. Northampton County pays a % of all positions. For the above positions, County funds approximately an additional 750,000 (43%), excluding an additional \$425,000 (21%) of funded positions for the ESRJ.*

# Dept. 26 State Categorical Aid \$211,621

Dept. 26 State Categorical Aid	FY21	FY20	Diff.
	\$211,621	\$109,061	\$102,560

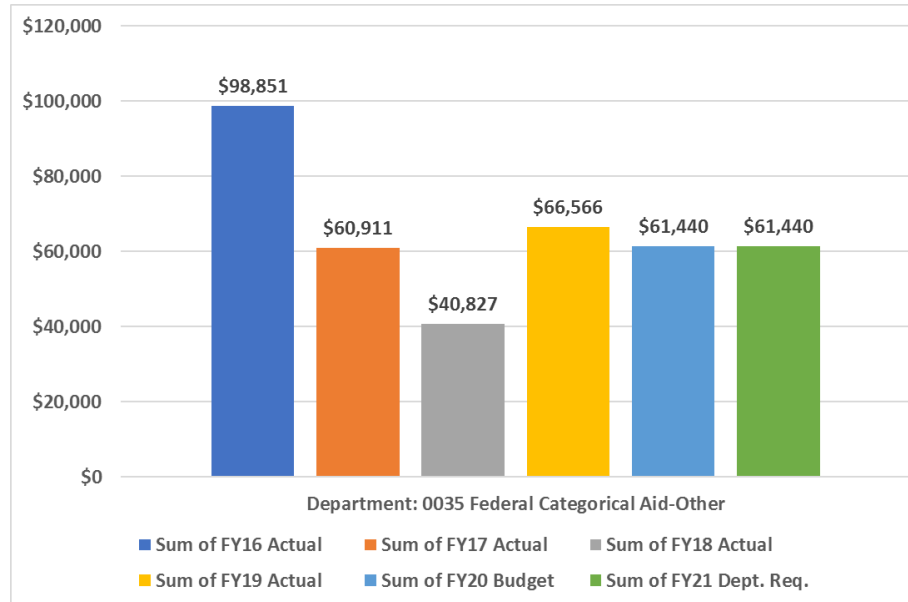


# Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
43950 - Litter Control	\$10,711	\$10,384	\$10,194	\$10,343	\$10,100	\$10,100	\$0	0.0%
43975 - Fire Program	\$27,349	\$28,002	\$28,848	\$29,868	\$29,868	\$31,428	\$1,560	5.22%
44025 - Health Dept. Settlement	\$0	\$0	\$19,551	\$23,321	\$0	\$20,000	\$20,000	
44075 - Four for Life	\$11,909	\$10,339	\$0	\$24,185	\$11,771	\$11,771	\$0	0.00%
44125 - Va. Rescue Squad Asst. Grant	\$10,818	\$172,522	\$11,558	\$37,579	\$34,000	\$115,000	\$81,000	238.24%
44150 - Va. Port Authority Grant	\$42,869	\$8,949	\$0	\$0	\$0	\$0	\$0	#DIV/0!
44200 - Pesticide Recycling/Johnson Gr	\$1,468	\$0	\$0	\$1,819	\$0	\$0	\$0	#DIV/0!
44280 - VA Dept. of Emergency Mgmt.	\$0	\$0	\$0	\$3,500	\$0	\$0	\$0	#DIV/0!
44285 - The Library of Virginia	\$0	\$20,650	\$0	\$6,875	\$8,166	\$8,166	\$0	0.00%
44290 - Records Preservation Grant	\$20,575	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
45175 - Victim/Witness Grant	\$22,680	\$12,291	\$10,914	\$13,851	\$15,156	\$15,156	\$0	0.00%
45225 - Off. Of Emerg. Services Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$148,380</b>	<b>\$263,136</b>	<b>\$81,066</b>	<b>\$151,341</b>	<b>\$109,061</b>	<b>\$211,621</b>	<b>\$102,560</b>	<b>94.0%</b>

# Dept. 35 Federal Categorical Aid \$61,440

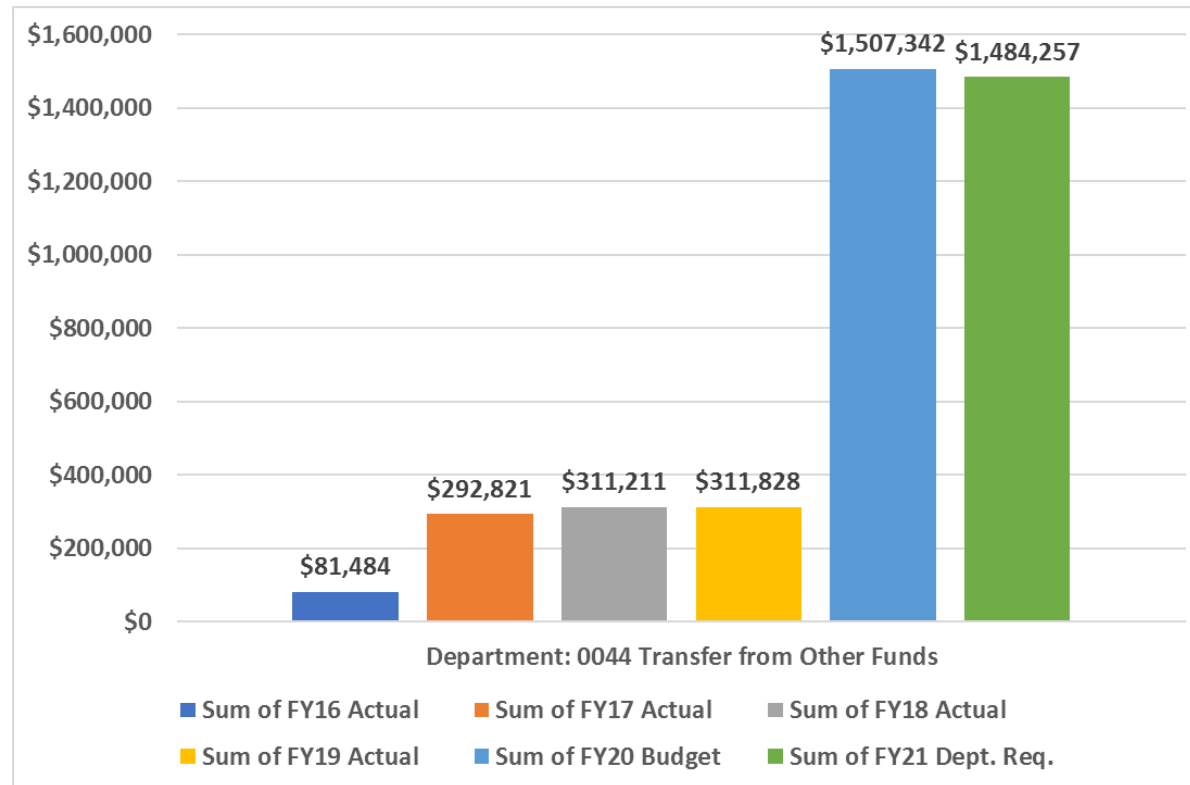
Dept. 35 Federal Categorical Aid      FY21 \$61,440      FY20 \$61,440      Diff. \$0



## Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
43955 - Stormwater Program Developm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44175 - DMV Grant	\$24,488	\$20,335	\$8,085	\$10,013	\$8,085	\$8,085	\$8,085	0.00%
45175 - Victim/Witness Grant	\$0	\$24,131	\$32,742	\$41,554	\$45,855	\$45,855	\$45,855	0.00%
45200 - ADA- Reimb.-Voting	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	
45225 - Off. Of Emerg. Services Grant	\$7,500	\$15,000	\$0	\$15,000	\$7,500	\$7,500	\$7,500	0.00%
45250 - Terrorism Prevention-DCJS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45325 - VDEM Homeland Security Grant	\$62,000	\$0	\$0	\$0	\$0	\$0	\$0	
45350 - Byrne Justice Asst. Grant	\$1,363	\$1,445	\$0	\$0	\$0	\$0	\$0	
	<b>\$98,851</b>	<b>\$60,911</b>	<b>\$40,827</b>	<b>\$66,566</b>	<b>\$61,440</b>	<b>\$61,440</b>	<b>\$0</b>	<b>0.0%</b>

# Dept. 44. Transfer from other Funds \$1,484,257



## Northampton County: Annual Budget by Revenue Type Report

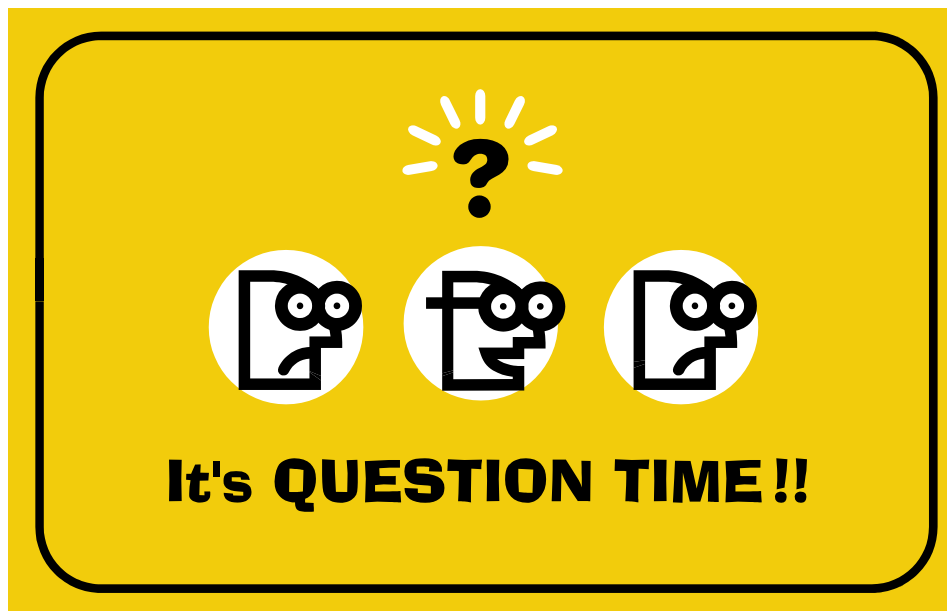
Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
48025 - Transfer from Social Services Fu	\$73,558	\$224,505	\$179,745	\$154,292	\$84,257	\$84,257	\$0	0.00%
48040 - Transfer from ESRJ	\$0	\$32,037	\$110,187	\$115,774	\$0	\$0	\$0	
48045 - Transfer from Public Utilities Fund	\$4,275	\$3,863	\$4,275	\$4,275	\$4,275	\$0	(\$4,275)	-100.00%
48050 - Transfer from Forfeited Assets F	\$3,651	\$32,416	\$17,004	\$27,489	\$0	\$0	\$0	
48076 - Transfer from Capital Reserve (310)	\$0	\$0	\$0	\$9,998	\$1,418,810	\$1,400,000	(\$18,810)	-1.33%
	<b>\$81,484</b>	<b>\$292,821</b>	<b>\$311,211</b>	<b>\$311,828</b>	<b>\$1,507,342</b>	<b>\$1,484,257</b>	<b>(\$23,085)</b>	<b>-1.5%</b>

# Dept. 45. Appropriated Fund Balance \$0

	FY21 \$200,000	FY20 \$0	Diff. <b>(\$200,000)</b>
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## Northampton County: Annual Budget by Revenue Type Report

Account #	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Dept. Req.	FY21 Vs. FY20	% Change
49000 - Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$200,000	\$0	<b>(\$200,000)</b>	
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>-100.0%</b>



Property Class	2020 Reassessed Value	Rate/\$100	Tax Levy	Proration Factor	PPTRA Applied	Net Levy	Coll. Rate	Projected FY21 Tax Revenue	Tax \$ to Gen. Fund	RE Tax \$ Debt
<b>Real Estate</b>	\$2,026,923,125	\$ 0.83	\$16,823,462			\$16,823,462	97.00%	\$16,318,758		
R Estate-New Construction billings (3 Year Avg.)	\$16,054,920	\$ 0.83	\$133,256			\$133,256	97.00%	\$129,258		
AFD's Existing Prior to Land Use Taxation Repeal	(\$79,517,300)	\$ 0.83	(\$659,994)			(\$659,994)	100.00%	(\$659,994)		
AFD's-Approved after repeal of Land Use Taxation		\$ 0.83	\$0			\$0	100.00%	\$0		
Preservation/Conservation Easements	(\$34,059,700)	\$ 0.83	(\$282,696)			(\$282,696)	100.00%	(\$282,696)		
Disabled Veteran's Exemption	(\$4,669,759)	\$ 0.83	(\$38,759)			(\$38,759)	100.00%	(\$38,759)		
Elderly Exemption	(\$3,797,470)	\$ 0.83	(\$31,519)			(\$31,519)	100.00%	(\$31,519)		
Rehab Exemption	(\$12,500,361)	\$ 0.83	(\$103,753)			(\$103,753)	100.00%	(\$103,753)		
<b>Subtotal Real Estate</b>	<b>\$1,908,433,455</b>		<b>\$15,839,998</b>			<b>\$15,839,998</b>		<b>\$15,331,296</b>	<b>\$12,573,329</b>	<b>\$2,757,967</b>
									<b>82.01%</b>	<b>17.99%</b>
<b>Public Service Companies</b>	\$56,636,303	\$ 0.83	\$470,081			\$470,081	100.00%	\$470,081	\$470,081	
Pers. Property-Public Service Cos.	\$0	\$ 3.90	\$0			\$0	100.00%	\$0	\$0	
<b>Subtotal Public Service Companies</b>	<b>\$56,636,303</b>		<b>\$470,081</b>			<b>\$470,081</b>		<b>\$470,081</b>	<b>\$470,081</b>	
<b>Personal Property - Vehicle, Business, motorcycles, motorhomes, aircraft, trailers</b>	\$99,207,400	\$ 3.90	\$3,869,089	3.8787%	(\$1,269,025)	\$2,449,995.20	87.00%	\$2,131,496	\$2,131,496	
Pers. Prop-Supp. Billings-regular	\$20,000,000	\$ 3.90	\$780,000	47.85%	(\$152,942)	\$253,828.00	87.00%	\$220,830	\$220,830	
Disabled Veteran Exemption		\$ 3.90				\$0.00	100.00%	\$0		
<b>Subtotal Personal Property-Regular</b>	<b>\$119,207,400</b>		<b>\$4,649,089</b>		<b>(\$1,421,967)</b>	<b>\$2,703,823</b>		<b>\$2,352,326</b>	<b>\$2,352,326</b>	

Property Class	2020 Reassessed Value	Rate/\$100	Tax Levy	Proration Factor	PPTRA Applied	Net Levy	Coll. Rate	Projected FY21 Tax Revenue	Tax \$ to Gen. Fund	RE Tax \$ Debt
<b>Boats - Regular</b>	\$11,229,100	\$ 0.99	\$111,168							
Plus Boats supplement billing		\$ 0.99	\$0							
<b>Subtotal Boats</b>	<b>\$11,229,100</b>	<b>\$ 0.99</b>	<b>\$111,168</b>			<b>\$111,168</b>	<b>90.00%</b>	<b>\$100,051</b>	<b>\$100,051</b>	
<b>Subtotal Farm Equipment</b>	<b>\$8,643,900</b>	<b>\$ 1.20</b>	<b>\$103,727</b>			<b>\$103,727</b>	<b>98.00%</b>	<b>\$101,652</b>	<b>\$101,652</b>	
<b>Mobile Homes</b>	\$2,721,400	\$ 0.83	\$22,588	0.3900%		\$22,499.53	85.00%	\$19,125	\$19,125	
Mobile Homes Personal Property	\$36,700	\$ 3.90	\$1,431			\$1,431	85.00%	\$1,217	\$1,217	
Mobile Homes - RE Supplement		\$ 0.83	\$0			\$0	85.00%	\$0	\$0	
Mobile Homes - PP Supplement		\$ 3.90	\$0			\$0	85.00%	\$0	\$0	
<b>Subtotal Mobile Homes</b>	<b>\$2,758,100</b>		<b>\$24,019</b>			<b>\$23,931</b>		<b>\$20,341</b>	<b>\$20,341</b>	
<b>Machinery &amp; Tools</b>	\$4,015,300	\$ 2.00	\$80,306			\$80,306	100.00%	\$80,306	\$80,306	
Machinery & Tools - Supplements		\$ 2.00	\$0			\$0	97.00%	\$0	\$0	
Machinery & Tools - Vehicles	\$45,700	\$ 3.90	\$1,782			\$1,782	97.00%	\$1,729	\$1,729	
Machinery & Tools -Vehicles - Supplements		\$ 3.90	\$0			\$0	97.00%	\$0	\$0	
<b>Subtotal Machinery &amp; Tools</b>	<b>\$4,061,000</b>		<b>\$82,088</b>			<b>\$82,088</b>		<b>\$82,035</b>	<b>\$82,035</b>	
<b>Heavy Equipment</b>	\$1,468,400	\$ 2.86	\$41,996			\$41,996	85.00%	\$35,697	\$35,697	
<b>Subtotal Heavy Equipment</b>	<b>\$1,468,400</b>		<b>\$41,996</b>			<b>\$41,996</b>		<b>\$35,697</b>	<b>\$35,697</b>	
<b>Business Personal Property Late Filing Fees</b>	<b>\$11,272</b>		<b>\$11,272</b>			<b>\$11,272</b>	<b>71.34%</b>	<b>\$8,042</b>	<b>\$8,042</b>	
<b>Totals</b>	<b>\$2,112,448,930</b>		<b>\$21,333,438</b>		<b>(\$1,421,967)</b>	<b>\$19,388,084</b>		<b>\$18,501,522</b>	<b>\$15,743,555</b>	<b>\$2,757,967</b>
Revenue generated by \$.01 on the tax rate at the current collection rate for RE, Public Service Co RE and Mobile Home RE.								<b>\$190,608</b>		
Percentage of Real Estate Taxes Going to Fund Debt Service					<b>17.99%</b>					