

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 2023 Budget as set out below at a public hearing scheduled for Tuesday, June 21, 2022, at 5:00 p.m., in the Board Room, 16404 Courthouse Road, Eastville, VA.

GENERAL FUND (100)

Revenues	FY22	Change	FY23
General Property Taxes	\$20,026,443	\$2,599,478	\$22,625,921
Other Local Taxes	\$5,142,850	\$1,591,507	\$6,734,357
Permits, Privilege Fees & Reg Licenses	\$136,650	\$8,200	\$144,850
Fines & Forfeitures	\$409,000	(\$186,999)	\$222,001
Use of Money & Property	\$64,480	(\$19,097)	\$45,383
Charges for Service	\$1,495,778	\$135,273	\$1,631,051
Miscellaneous	\$10,000	\$0	\$10,000
Recovered Costs	\$241,569	(\$145,507)	\$96,062
Payments in Lieu of Taxes	\$30,000	\$0	\$30,000
Non-Categorical	\$1,484,967	(\$3,000)	\$1,481,967
Shared Expenses	\$1,903,870	\$95,196	\$1,999,066
Categorical Aid	\$2,191,068	\$6,424,050	\$8,615,118
Other Financing Sources	\$1,480,585	\$544,402	\$2,024,987
<u>Revenue Totals</u>	<u>\$34,617,260</u>	<u>\$11,043,503</u>	<u>\$45,660,763</u>
Expenditures			
General Government Administration	\$2,578,888	\$396,750	\$2,975,638
Judicial Administration	\$880,113	\$86,073	\$966,186
Public Safety	\$6,875,006	\$296,009	\$7,171,015
Public Works	\$5,597,401	(\$1,113,814)	\$4,483,587
Health & Welfare	\$691,066	\$139,238	\$830,304
Education	\$24,702	\$1,992	\$26,694
Parks, Recreation & Culture	\$720,459	(\$184,709)	\$535,750
Community Development	\$1,549,489	\$434,527	\$1,984,016
Non-Departmental	\$15,700,136	\$10,987,437	\$26,687,573
<u>Expenditure Totals</u>	<u>\$34,617,260</u>	<u>\$11,043,503</u>	<u>\$45,660,763</u>

SOCIAL SERVICES FUND (210)

Revenue	FY22	Change	FY23
Categorical Aid	\$2,185,191	(\$12,017)	\$2,173,174
Other Financing Sources	\$515,000	\$10,000	\$525,000
<u>Revenue Totals</u>	<u>\$2,700,191</u>	<u>(\$2,017)</u>	<u>\$2,698,174</u>
Expenditures			
Health & Welfare	\$2,606,104	(\$6,811)	\$2,599,293
Non-Departmental	\$94,087	\$4,794	\$98,881
<u>Expenditure Totals</u>	<u>\$2,700,191</u>	<u>(\$2,017)</u>	<u>\$2,698,174</u>

AMERICAN RESCUE PLAN ACT (ARPA) FUND (212)

Revenue	FY22	Change	FY23
Categorical Aid	\$0	\$1,137,265	\$1,137,265
Other Financing Sources	\$0	\$0	\$0
<u>Revenue Totals</u>	<u>\$0</u>	<u>\$1,137,265</u>	<u>\$1,137,265</u>
Expenditures			
Community Development	\$0	\$1,064,594	\$1,064,594
Non-Departmental	\$0	\$72,671	\$72,671
<u>Expenditure Totals</u>	<u>\$0</u>	<u>\$1,137,265</u>	<u>\$1,137,265</u>

HARBOR IMPROVEMENT FUND (221)

Revenue	FY22	Change	FY23
Charges for Services	\$13,500	\$0	\$13,500
Categorical Aid	\$396,750	(\$331,359)	\$65,391
Other Financing Sources	\$118,750	(\$37,735)	\$81,015
<u>Revenue Totals</u>	<u>\$529,000</u>	<u>(\$369,094)</u>	<u>\$159,906</u>
Expenditures			
Parks, Recreation & Culture	\$529,000	(\$369,094)	\$159,906
<u>Expenditure Totals</u>	<u>\$529,000</u>	<u>(\$369,094)</u>	<u>\$159,906</u>

EASTERN SHORE REGIONAL JAIL FUND (225)

Revenue	FY22	Change	FY23
Charges for Service	\$274,301	(\$270,099)	\$4,202
Recovered Costs	\$3,000	\$0	\$3,000
Shared Expenses	\$2,117,154	\$105,857	\$2,223,011
Categorical Aid	\$240,888	(\$25,823)	\$215,065
Other Financing Sources	\$1,935,800	\$416,631	\$2,352,431
<u>Revenue Totals</u>	<u>\$4,571,143</u>	<u>\$226,566</u>	<u>\$4,797,709</u>
Expenditures			
Public Safety	\$4,571,143	\$226,566	\$4,797,709
<u>Expenditure Totals</u>	<u>\$4,571,143</u>	<u>\$226,566</u>	<u>\$4,797,709</u>

CAPITAL RESERVE FUND (310)

Revenue	FY22	Change	FY23
Other Financing Sources	\$1,313,773	\$477,662	\$1,791,435
<u>Revenue Totals</u>	<u>\$1,313,773</u>	<u>\$477,662</u>	<u>\$1,791,435</u>
Expenditures			
Reserve	\$1,313,773	\$477,662	\$1,791,435
<u>Expenditure Totals</u>	<u>\$1,313,773</u>	<u>\$477,662</u>	<u>\$1,791,435</u>

SCHOOL ENHANCEMENT PROJECT (393)

Revenue	FY22	Change	FY23
Other Financing Sources	\$939,739	\$2,263,110	\$3,202,849
<u>Revenue Totals</u>	<u>\$939,739</u>	<u>\$2,263,110</u>	<u>\$3,202,849</u>
Expenditures			
Non-Departmental	\$939,739	\$52,016,548	\$52,956,287
<u>Expenditure Totals</u>	<u>\$939,739</u>	<u>\$52,016,548</u>	<u>\$52,956,287</u>

GENERAL DEBT SERVICE FUND (401)

Revenue	FY22	Change	FY23
Recovered Costs	\$161,145	(\$6)	\$161,139
Other Financing Sources	\$2,306,153	(\$5,145)	\$2,301,008
<u>Revenue Totals</u>	<u>\$2,467,298</u>	<u>(\$5,151)</u>	<u>\$2,462,147</u>
Expenditures			
Non-Departmental	\$2,467,298	(\$5,151)	\$2,462,147
<u>Expenditure Totals</u>	<u>\$2,467,298</u>	<u>(\$5,151)</u>	<u>\$2,462,147</u>

SCHOOL DEBT SERVICE FUND (490)

Revenue	FY22	Change	FY23
Other Financing Sources	\$1,169,457	\$1,674,863	\$2,844,320
<u>Revenue Totals</u>	<u>\$1,169,457</u>	<u>\$1,674,863</u>	<u>\$2,844,320</u>
Expenditures			
Non-Departmental	\$1,169,457	\$1,674,863	\$2,844,320
<u>Expenditure Totals</u>	<u>\$1,169,457</u>	<u>\$1,674,863</u>	<u>\$2,844,320</u>

PUBLIC UTILITIES FUND (501)

Revenue	FY22	Change	FY23
Charges for Service	\$199,055	\$16,756	\$215,811
Other Financing Sources	\$10,000	\$148,500	\$158,500
<u>Revenue Totals</u>	<u>\$209,055</u>	<u>\$165,256</u>	<u>\$374,311</u>
Expenditures			
Public Works	\$209,055	\$165,256	\$374,311
Non-Departmental	-	\$0	-
<u>Expenditure Totals</u>	<u>\$209,055</u>	<u>\$165,256</u>	<u>\$374,311</u>

ECONOMIC DEVELOPMENT AUTHORITY (710)

Revenue	FY22	Change	FY23
Other Financing Sources	\$43,227	(\$20,878)	\$22,349
Revenue Totals	\$43,227	(\$20,878)	\$22,349
Expenditures			
Community Development	\$43,227	(\$20,878)	\$22,349
Expenditure Totals	\$43,227	(\$20,878)	\$22,349

NORTHAMPTON COUNTY TOURISM CAPITAL FUND (725)

Revenue	FY22	Change	FY23
Other Financing Sources	\$82,500	\$118,062	\$200,562
Revenue Totals	\$82,500	\$118,062	\$200,562
Expenditures			
Non-Departmental		\$21,798	\$21,798
Community Development	\$82,500	\$96,264	\$178,764
Expenditure Totals	\$82,500	\$118,062	\$200,562

SCHOOL OPERATING FUND (910)

Revenue	FY22	Change	FY23
Miscellaneous	\$201,072	\$20,625	\$221,697
Categorical Aid	\$10,319,440	\$3,044,867	\$13,364,307
Financing Proceeds	0	10570149	10570149
Other Financing Sources	\$9,437,619	(\$9,437,619)	\$0
Revenue Totals	\$19,958,131	\$4,198,022	\$24,156,153
Expenditures			
School Instruction	\$13,129,134	\$2,412,805	\$15,541,939
School Administration, Attendance & Health	\$1,755,695	\$159,288	\$1,914,983
School Pupil Transportation Services	\$1,388,056	(\$29,475)	\$1,358,581
School Operation & Maintenance Services	\$2,378,509	\$1,589,682	\$3,968,191
School Technology	\$987,255	\$23,511	\$1,010,766
Transfers Out	\$319,482	\$42,211	\$361,693
Expenditure Totals	\$19,958,131	\$4,198,022	\$24,156,153

SCHOOL FEDERAL GRANTS FUND (920)

Revenue	FY22	Change	FY23
Categorical Aid	\$2,997,539	\$7,177,891	\$10,175,430
Revenue Totals	\$2,997,539	\$7,177,891	\$10,175,430
Expenditures			
School Instruction	\$2,400,513	\$2,712,939	\$5,113,452
School Administration, Attendance & Health	\$23,517	\$98,254	\$121,771
School Pupil Transportation Services	\$90,277	\$302,106	\$392,383
School Operation & Maintenance Services	\$295,962	\$4,131,342	\$4,427,304
School Technology	\$187,270	(\$66,750)	\$120,520
Expenditure Totals	\$2,997,539	\$7,177,891	\$10,175,430

SCHOOL FOOD SERVICE FUND (921)

Revenue	FY22	Change	FY23
Charges for Service	\$53,013	\$10,000	\$63,013
Categorical Aid	\$1,022,740	\$112,158	\$1,134,898
Other Financing Sources	\$50,000	\$0	\$50,000
Revenue Totals	\$1,125,753	\$122,158	\$1,247,911
Expenditures			
School Food Services	\$1,125,753	\$122,158	\$1,247,911
Expenditure Totals	\$1,125,753	\$122,158	\$1,247,911

SCHOOL CAPITAL PROJECTS FUND (395)

Revenue	FY22	Change	FY23
Other Financing Sources	\$1,946,274	\$1,256,575	\$3,202,849
Revenue Totals	\$1,946,274	\$1,256,575	\$3,202,849
Expenditures			
Capital Outlay	\$1,876,274	(\$1,261,315)	\$614,959
Transfers to Other Funds	\$70,000	\$2,517,890	\$2,587,890
Expenditure Totals	\$1,946,274	\$1,256,575	\$3,202,849

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, 2022 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 44.0% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 44.0% 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 2022 are proposed to be set as follows:

	<u>Tax Year 2021 (Current)</u>	<u>Tax Year 2022 (Proposed)</u>
Real Estate:	\$0.835 per \$100 assessed value	\$0.785 per \$100 assessed value
Mobile Homes:	\$0.835 per \$100 assessed value	\$0.785 per \$100 assessed value
Tangible Pers. Property	\$3.90 per \$100 assessed value	\$3.60 per \$100 assessed value
Aircraft	\$3.90 per \$100 assessed value	\$3.60 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.	\$0.99 per \$100 assessed value	\$0.99 per \$100 assessed value
Heavy Construction	\$2.86 per \$100 assessed value	\$2.86 per \$100 assessed value
Solar Installations	\$0.835 per \$100 assessed value	\$0.785 per \$100 assessed value
Wind Generation	\$0.835 per \$100 assessed value	\$0.785 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 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.