County of Northampton, Virginia

Annual Operating Budget

2013-2014

About The Cover

Northampton County owns and operates a 52-acre property known as Indiantown Park, located at 7399 Indiantown Road. This land was acquired on March 27, 1974 from the U.S. Department of Interior as they disposed of property acquired and utilized in World War II. The County received this property with the stipulation that it be used to provide recreational opportunities for the County.

In 2008, the County received a federal appropriation award in the amount of $247,000 for improvements at the park. These funds, in conjunction with $40,000 in local funds, have made significant improvements at the property to expand recreational opportunities and to provide best spaces for community use.

The main building has received a new roof, new windows and doors, new handicapped bathrooms, improved electricity, heating and cooling systems, new flooring, improved office spaces, and the exterior of the main building has been painted, landscaped and a new awning and exterior bulletin board have been provided. The soccer field has been completely redone and brought up to industry standards and resolved all drainage issues. In addition, lighting has been added to this field and the main ball-field to allow for night-time usage. A parking lot was created and appropriate landscaping was added to blend the parking spaces into the natural landscape of the park. A new playground area has been added adjacent to the main building and the picnic areas have been updated with new picnic benches, grills, trash receptacles and improved electrical outlets. Lastly, signage has been adequately provided on the property and from US Route 13 so that all residents and visitors are familiar with this most vital County resource.

The Parks & Recreation Department offers a summer camp, youth basketball, coed basketball, adult softball, coed softball, adult basketball, disc golf, teen dances and much more. Indiantown Park is frequently used by the community for family picnics, family reunions, church functions and weddings. In May 2013, the Town of Eastville hosted a PowWow Event at the Park working with the Accohannock Tribe who are the northernmost extension of the Powhatan Empire. The park was part of the original Gingaskin Reservation from 1640 to 1813. The PowWow was held to raise awareness of the County's Indian heritage.

COUNTY OF NORTHAMPTON, VIRGINIA
ANNUAL OPERATING BUDGET
FISCAL YEAR 2014
(July 1, 2013 through June 30, 2014)

TABLE OF CONTENTS

LIST OF OFFICIALS 7

ORGANIZATIONAL CHART 8

MAP OF COUNTY 9

READER'S GUIDE 11

OVERVIEW OF GOVERNMENTAL ORGANIZATION 12

DEMOGRAPHIC FACTORS 13
ECONOMIC FACTORS 17

BUDGET PROCESS 35

BUDGET CALENDAR 37

BUDGET MESSAGE 39

COUNTY MISSION AND VISION 41
STRATEGIC GOALS 41
BUDGET OVERVIEW 46
SUMMARY OF REVENUES 47
SUMMARY OF EXPENDITURES 56
SUMMARY OF CAPITAL OUTLAY 60
SUMMARY OF FUND BALANCE 61
ECONOMIC FACTORS AFFECTING THE BUDGET 62
LEGISLATIVE FACTORS AFFECTING THE BUDGET 62

FUND STRUCTURE AND BASIS OF ACCOUNTING 63

FUND STRUCTURE 63
BASIS OF ACCOUNTING 65
BASIS OF BUDGETING 65
FIXED ASSETS, CAPITALIZATION, AND DEPRECIATION 65
SUMMARY OF BUDGETED FUNDS, FUNCTIONS, AND DEPARTMENTS 66

FINANCIAL POLICIES 69

ACCOUNTING POLICY 69
AUDIT POLICY 70
BUDGET POLICY 71
DEBT POLICY 74
FUND BALANCE POLICY 75

TOTAL BUDGET SUMMARY 77

APPROPRIATION RESOLUTION 79
MULTI-YEAR PROJECTIONS 96

REVENUE ANALYSIS 99

GENERAL FUND REVENUES 99
GENERAL FUND STATE REVENUE 103
GENERAL FUND FEDERAL REVENUES 104
EASTERN SHORE REGIONAL JAIL REVENUES 105
SCHOOL FUND REVENUES 106
SOCIAL SERVICES FUND REVENUES 109
REVENUE ESTIMATES 110

GENERAL ADMINISTRATION 113

BOARD OF SUPERVISORS 115
COUNTY ADMINISTRATOR 116
COUNTY ATTORNEY 118
INDEPENDENT AUDITOR 119
COMMISSIONER OF THE REVENUE 120
GENERAL REASSESSMENT 122
COUNTY TREASURER 123
FINANCE 125
INFORMATION TECHNOLOGY 127
ELECTORAL BOARD 129

JUDICIAL ADMINISTRATION 133

CIRCUIT COURT 135
GENERAL DISTRICT COURT 135
MAGISTRATES 136
JUVENILE AND DOMESTIC COURT 137
CLERK OF THE CIRCUIT COURT 138
VICTIM/WITNESS PROGRAM 140
COMMONWEALTH ATTORNEY 141

PUBLIC SAFETY 143

SHERIFF 145
AMBULANCE AND RESCUE 147
FIRE PREVENTION & DETECTION 147
EMERGENCY MEDICAL SERVICES 148
JUDICIAL COURT SERVICES 151
BUILDING INSPECTIONS 153
ANIMAL CONTROL 156
EMERGENCY MANAGEMENT 158
EASTERN SHORE REGIONAL JAIL 159

PUBLIC WORKS **161**

PUBLIC WORKS ADMINISTRATION 163
SOLID WASTE SERVICES 164
FACILITIES MANAGEMENT 166
PUBLIC UTILITIES 168

HEALTH & WELFARE **171**

LOCAL HEALTH DEPARTMENT 173
CHAPTER X BOARD 175
WELFARE ADMINISTRATION 175
OTHER WELFARE (COMPREHENSIVE SERVICES ACT) 175
SOCIAL SERVICES 176

EDUCATION **181**

COMMUNITY COLLEGE 183
SCHOOL OPERATIONS 185

PARKS, RECREATION AND CULTURAL **189**

PARKS & RECREATION 191
HARBORS & BOAT RAMPS 192
LIBRARIES 194

COMMUNITY DEVELOPMENT **197**

PLANNING & ZONING 199
COMMUNITY DEVELOPMENT 202
CODE COMPLIANCE 203
ECONOMIC DEVELOPMENT 205
WETLANDS & ARCH. REVIEW BOARD 207
PLANNING COMMISSION 208
OTHER ECONOMIC DEVELOPMENT 209
SOIL & WATER CONSERVATION 210
EXTENSION SERVICE 211
EXTENSION SERVICE – JOHNSON GRASS 215

DEBT SERVICE **217**

DEBT SERVICE OVERVIEW 219
GENERAL LEASE PURCHASE DEBT SERVICE 221
GENERAL DEBT SERVICE 221
SCHOOL DEBT SERVICE 222
SCHOOL LEASE PURCHASE DEBT SERVICE 222
COUNTY GENERAL DEBT SERVICE SCHEDULE 224
SCHOOL DEBT SERVICE SCHEDULE 232

OTHER EXPENDITURES **241**

WORKERS COMPENSATION INSURANCE 242
GENERAL INSURANCE 243
TRANSFERS OUT 244
CONTINGENCY 245

CAPITAL IMPROVEMENT PLAN **247**

CAPITAL PLAN IMPACT ON OPERATING BUDGET **254**

CAPITAL RESERVE FUND **257**

CAPITAL RESERVE 258

WASTEWATER FUND **259**

WASTEWATER PROJECT 260

APPENDICES **261**

APPENDIX A: FULL-TIME PERSONNEL 261
APPENDIX B: LEGISLATIVE AGENDA 265
APPENDIX C: GLOSSARY 267
INDEX 273

LIST OF OFFICIALS

BOARD OF SUPERVISORS
Willie C. Randall, Chairman
Laurence J. Trala, Vice Chairman
Oliver H Bennett
Richard L. Hubbard
Larry E. LeMond

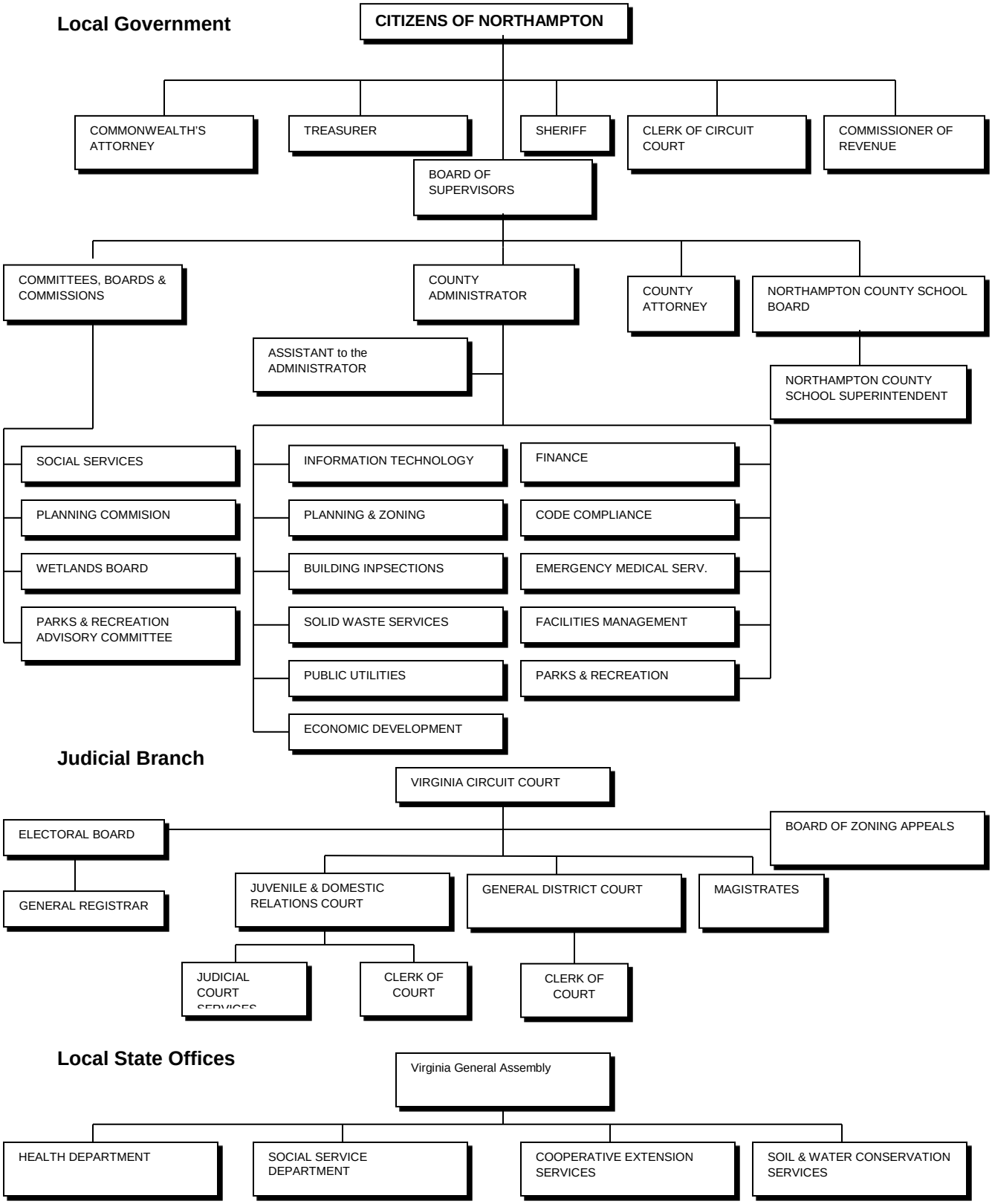
COUNTY OFFICIALS
Katherine H. Nunez, County Administrator
Leslie M. Lewis, Director of Finance
Bruce D. Jones, Jr., County/Commonwealth Attorney
Cynthia S. Bradford, Treasurer
Anne G. Sayers, Commissioner of Revenue
Traci W. Johnson, Clerk of Court
David L. Doughty, Jr., Sheriff
Terrence P. Flynn, Registrar

BOND COUNSEL
McGuire Woods LLP
One James Center
901 East Cary Street
Richmond, Virginia 23219

INDEPENDENT AUDITOR
Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
Richmond, Virginia 23236

COUNTY OF NORTHAMPTON
(Physical address)
16404 Courthouse Road, Eastville, VA 23405
(Mailing address)
P.O. Box 66, Eastville, VA 23347
757-678-0440
www.co.northampton.va.us

ORGANIZATIONAL CHART



MAP OF COUNTY

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READER'S GUIDE AND DOCUMENTS RELATING TO THE ANNUAL OPERATING BUDGET

The purpose of this document is to provide useful, concise information about Northampton County financial plans and operations to residents, elected officials, and interested parties. The budget is organized along functional lines and includes a narrative discussion of each department's major objectives, operating plans and any significant changes in operations. Each narrative also provides a breakdown of expenditures by personnel, operating, capital and debt allocations.

ISSUES OF MAJOR INTEREST — PAGE

Fund Balance Projections 87

Debt Service Schedules 221

Multi-Year Budget Projections 95

Revenue Projections by Fund 108

Capital Improvement Plan 244

School Funds 182

Budget Narrative and Strategies 37

For a complete listing of budget topics, please refer to the Table of Contents. For an alphabetical listing by department, please see the Index.

DOCUMENTS RELATING TO THE ANNUAL OPERATING BUDGET

In addition to the Annual Operating Budget, the County prepares several other documents that relate to county operations and finances. These include:

Monthly Financial Report – This document details each department's monthly expenditures in relation to the adopted budget and discusses trends and other issues in revenue collection and expenditures.

School Budget – This document details the School Board operations and funding requests.

Comprehensive Annual Financial Report – This document presents the County's financial statements at June 30th of each year. This report is generated in accordance with the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and the Auditor of Public Accounts of the Commonwealth of Virginia standards. This report is subject to an audited annually by an independent accounting firm.

Board of Supervisors' Strategic Plan– This document details goals and objectives for the County as a whole and individual departments for the next five years.

Comprehensive Plan– The Comprehensive Plan provides findings and analyses for the County as a whole with respect to: natural conditions, population and demographics, economy, housing, transportation, utilities, and community facilities and services. It is the purpose of the plan to provide a sound basis for the preparation of detailed functional plans which will serve as a General guide in the day-to-day decisions of County government.

THE COUNTY OF NORTHAMPTON, VIRGINIA

Overview of Governmental Organization

Northampton County (the "County") comprises the southernmost portion of the Eastern Shore of Virginia (the "Eastern Shore") bordered on the north by Accomack County, Virginia, on the west by the Chesapeake Bay and on the east by the Atlantic Ocean. At the southern end of the County is the Chesapeake Bay Bridge-Tunnel, connecting the County to the Hampton Roads area of Virginia. The County encompasses a land area of approximately 355 square miles. The County's population was 12,389 per the 2010 census. The County is a full-service County and provides a variety of services to its citizens as authorized by the laws of the Commonwealth of Virginia. The County is authorized to issue General obligation bonds, generally subject to voter referendum.

Northampton County was formed as an independent county in 1634 and is organized under the traditional county form of government. The Board of Supervisors, which establishes policies for the administration of the County, is the governing body of the County. The Board is composed of five members, one member elected from each of five election districts. A member must be a resident of the district in which he or she serves. Members are elected for staggered four-year terms every two years. Each year the Board elects a Chairman and Vice Chairman from among its members. In addition to the County Board, other elected County officials include the Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, Sheriff, and Clerk of the Circuit Court.

The Board appoints a County Administrator to serve as the chief executive officer of the County. The County Administrator serves at the pleasure of the Board, implements its policies, directs business and administrative procedures, and recommends officials to be appointed by the Board. The County Administrator is currently assisted by various staff departments and offices including County Attorney; Finance; Information Technology; Economic Development; Planning and Zoning; Code Enforcement; Building Inspections; Public Works; Facilities Management; Solid Waste Services; Emergency Medical Services; Parks and Recreation; Public Utilities and Clerk of the Works.

The Northampton County public schools are governed by the Northampton County School Board, which is composed of eight members who are appointed by the County Board of Supervisors. A Superintendent is appointed by the School Board to administer the operations of the County's public schools. The School Board functions independently of the County Board but is required to prepare and submit an annual budget to the County Board of Supervisors for its consideration. Because the School Board can neither levy taxes nor incur indebtedness under Virginia law, the local costs of the school system are in large part provided by appropriation from the County's General Fund. The costs of constructing school facilities are generally provided by capital appropriations from the County's General Fund, through State Literary Fund loans, Qualified Zone Academy Bonds, and through the Virginia Public School Authority.

In Virginia, cities and counties are not overlapping units of government. However, there are no incorporated cities within the boundaries of the County. There are six incorporated towns all or partly located in Northampton County, the largest of which are the Town of Exmore with a population of 1,449 and the Town of Cape Charles with a population of 999. Other towns are Cheriton, Eastville, Nassawadox and Belle Haven. These towns are underlying units of government within the County, and the ordinances and regulations of the County are, with certain limitations prescribed by State law, generally effective in them. Property in these towns is subject to County taxation and the County provides certain services to their residents. These towns may also incur General obligation indebtedness without the prior approval of the County.

DEMOGRAPHIC FACTORS

POPULATION CHARACTERISTICS

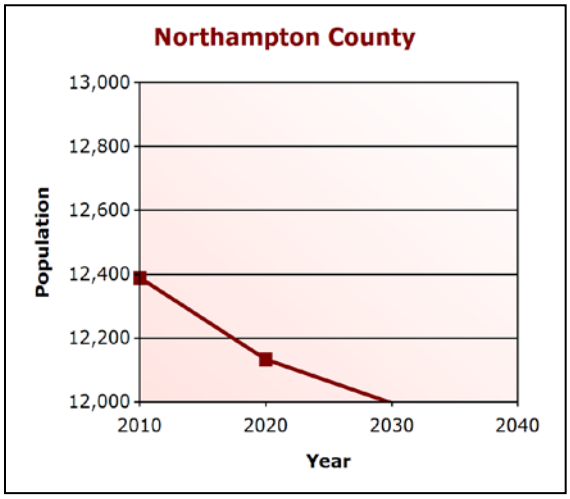
Northampton's population has increased and decreased intermittently since 1970. In 2010, the County had 12,389 residents, a decrease of 704. It is expected that the County's population will decrease gradually to 11,896 by 2040 based on the U.S. Census Bureau. The following table presents population figures for selected years and estimates for 2020, 2030 and 2040.

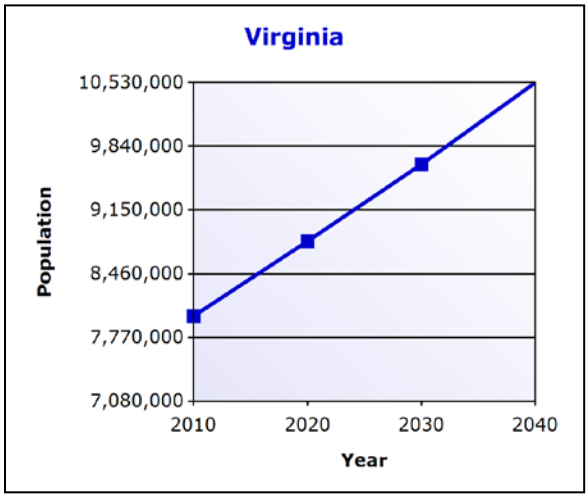
Population and Rates of CHANGE
(Actual and Projected)

	Northampton County	(% change)	Virginia	(% change)
2000	13,093		7,079,030	
2010	12,389	-5.38%	8,001,024	13.02%
2020	12,133	-2.07%	8,811,512	10.13%
2030	11,996	-1.13%	9,645,281	9.46%
2040	11,896	-0.83%	10,530,229	9.17%

Source : U.S. Census Bureau, Virginia Employment Commission.

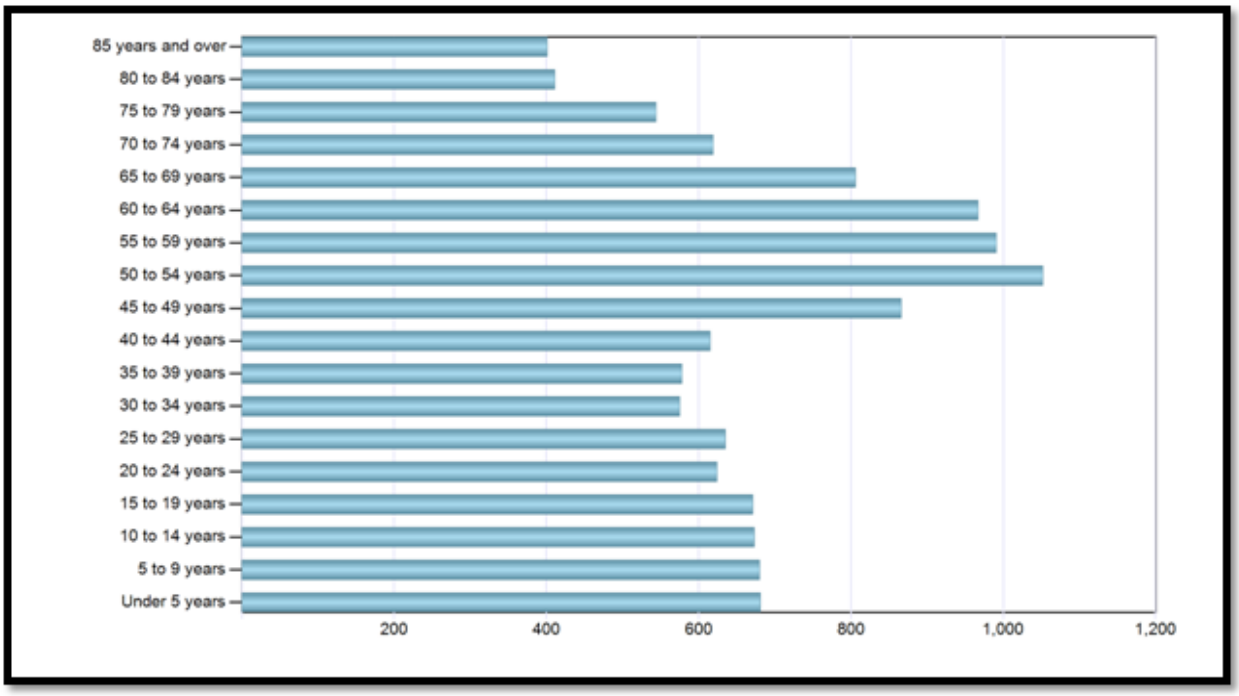
POPULATION CHANGE





POPULATION BY AGE

The age classification is based on the age of the person in complete years as of April 1, 2010. The age of the person was derived from their date of birth information. Their reported age was used only when date of birth information was unavailable.



	Northampton County	Virginia	United States
Under 5 years	681	509,625	20,201,362
5 to 9 years	680	511,849	20,348,657
10 to 14 years	673	511,246	20,677,194
15 to 19 years	671	550,965	22,040,343
20 to 24 years	624	572,091	21,585,999
25 to 29 years	635	564,342	21,101,849
30 to 34 years	575	526,077	19,962,099
35 to 39 years	578	540,063	20,179,642
40 to 44 years	615	568,865	20,890,964
45 to 49 years	866	621,155	22,708,591
50 to 54 years	1,052	592,845	22,298,125
55 to 59 years	991	512,595	19,664,805
60 to 64 years	967	442,369	16,817,924
65 to 69 years	806	320,302	12,435,263
70 to 74 years	619	229,502	9,278,166
75 to 79 years	544	173,929	7,317,795
80 to 84 years	411	130,801	5,743,327
85 years and over	401	122,403	5,493,433
	12,389	**8,001,024**	**308,745,538**

RACE CHARACTERISTICS

The concept of race as used by the Census Bureau reflects self-identification by people according to the race or races with which they most closely identify. The categories are sociopolitical constructs and should not be interpreted as being scientific or anthropological in nature. Furthermore, the race categories include both racial and national-origin groups.

POPULATION BY RACE/ETHNICITY

	Northampton County	Virginia	United States
Total			
Total Population	12,389	8,001,024	308,745,538
Race			
White	6,755	5,186,450	196,817,552
Black or African American	4,491	1,523,704	37,685,848
American Indian or Alaska Native	26	20,679	2,247,098
Asian	81	436,298	14,465,124
Native Hawaiian/Pacific Islander	2	5,061	481,576
Other	15	15,338	604,265
Multiple Races	145	181,669	5,966,481
Ethnicity			
Hispanic or Latino (of any race)	874	631,825	50,477,594

POPULATION PROJECTIONS BY RACE/ETHNICITY

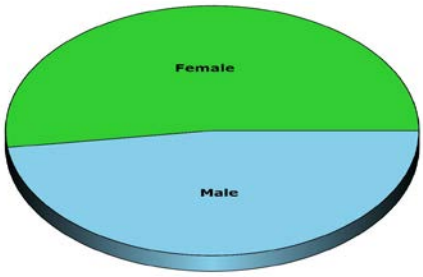
	2020	2030	2040
Total			
Total Population	12,133	11,996	11,896
Race			
White	6,768	6,330	5,907
Black or African American	4,368	4,268	4,088
Asian	144	210	298
Other	854	1,188	1,602
Ethnicity			
Not Hispanic or Latino (of any race)	10,912	10,380	9,808
Hispanic or Latino (of any race)	1,221	1,616	2,088

Source: Virginia Employment Commission.

GENDER CHARACTERISTICS

The data on gender were derived from answers to a 2010 census question that was asked of all people. Individuals were asked to mark either “male” or “female” to indicate gender. For most cases in which gender was not reported it was determine by the appropriate entry from the person’s given (i.e. first) name and household relationship. Otherwise, gender was imputed according to the relationship to the household and the age of the person.

	Northampton County	Virginia	United States
Male	5,929	3,925,983	151,781,326
Female	6,460	4,075,041	156,964,212
	12,389	8,001,024	308,745,538



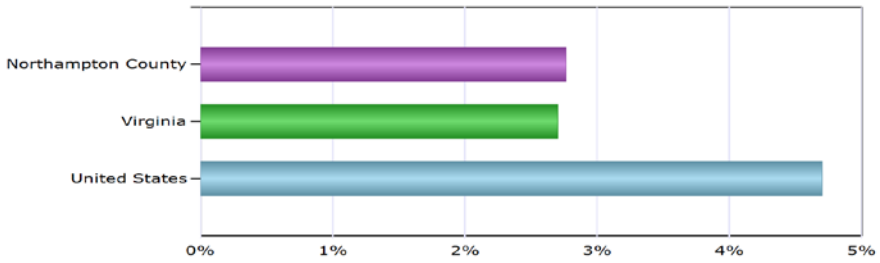
NORTHAMPTON PROJECTED POPULATION BY GENDER AND AGE

	2020		2030	
	Female	Male	Female	Male
Under 5 years	505	535	543	572
5 to 9 years	492	523	540	573
10 to 14 years	477	509	529	561
15 to 19 years	472	486	505	524
20 to 24 years	417	480	506	545
25 to 29 years	497	427	494	530
30 to 34 years	528	566	417	517
35 to 39 years	490	586	523	457
40 to 44 years	404	441	549	593
45 to 49 years	342	351	492	584
50 to 54 years	345	307	393	431
55 to 59 years	441	345	322	331
60 to 64 years	512	457	317	277
65 to 69 years	482	358	412	286
70 to 74 years	385	295	448	355
75 to 79 years	321	191	386	237
80 to 84 years	238	139	272	160
85 years and over	419	169	531	219
	7,767	7,165	8,179	7,752
	14,932		15,931	

LANGUAGE SKILLS CHARACTERISTICS

For people who speak a language other than English at home, the response represents the person's own perception of his or her ability English. Because census questionnaires are usually completed by one household member, the responses may represent the perception of another household member.

ENGLISH LANGUAGE SKILLS
(Age 5 and Over That Speak English Less Than Well)



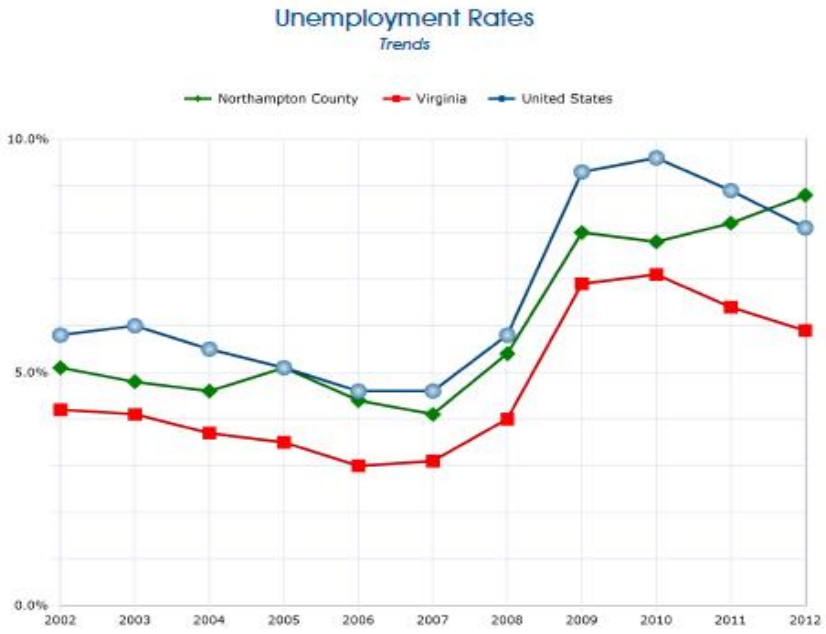
ECONOMIC FACTORS

From Colonial times to the present, agriculture has been the mainstay of the Eastern Shore economy. Early farmers grew tobacco and later turned to livestock, some of which freely grazed on the seaside barrier islands. Eventually these farms raised grain crops and produce. Agriculture is still estimated to represent approximately 18% of the local economy. During the 1880's the arrival of the railroad stimulated the local economy and literally changed the face of the Eastern Shore. Built down the spine of the peninsula, towns and villages sprang up along the line.

Watermen have been active on the shore for generations. Once abundant, oysters were a mainstay of the seafood industry along with the famed blue crab, clams and scallops. Waterfront villages and towns enjoyed a healthy economy as watermen brought in their catch and seafood packing, oyster shucking and crab picking houses prospered. Though oysters are not as abundant today due to over-harvesting and disease, blue crabs from the Eastern Shore are still a sought after commodity. Clam aquaculture or water farming is a multi-million dollar industry with operations in Willis Wharf, Chincoteague and Cherrystone Creek.

UNEMPLOYMENT

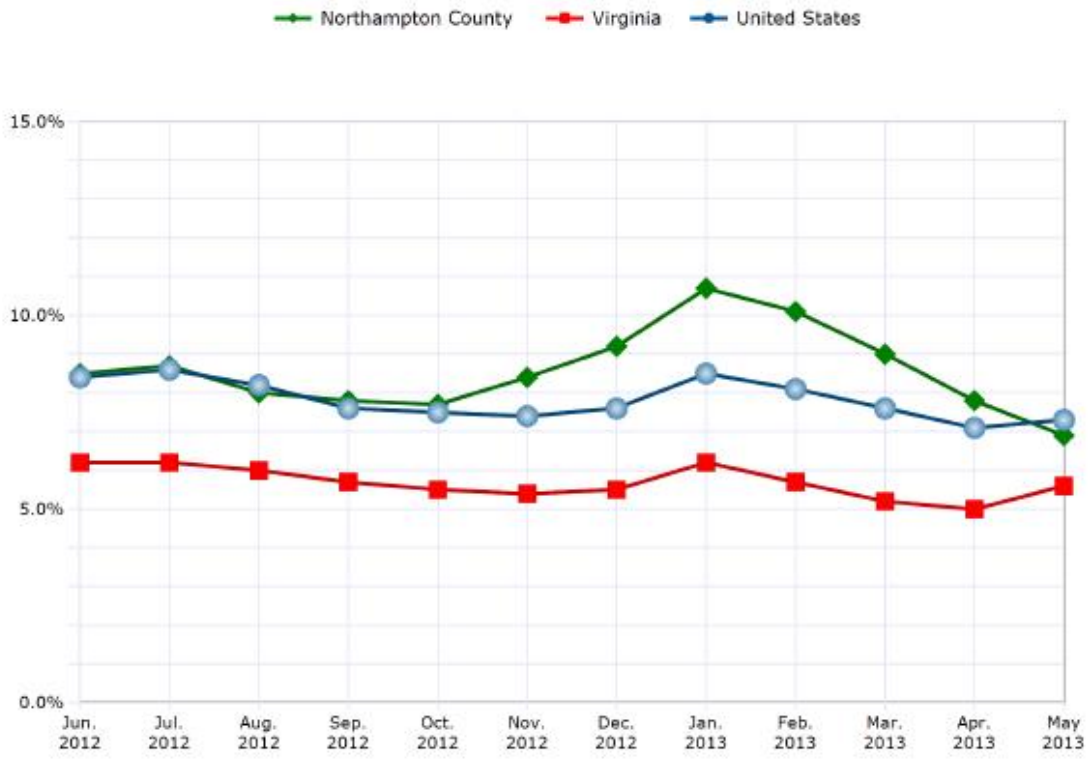
Unemployment trends in Northampton County mirror those of the nation and Commonwealth. Unemployment rates in the County have historically been above the Commonwealth's average but below the national levels.



	Northampton County	Virginia	United States
2002	5.1%	4.2%	5.8%
2003	4.8%	4.1%	6.0%
2004	4.6%	3.7%	5.5%
2005	5.1%	3.5%	5.1%
2006	4.4%	3.0%	4.6%
2007	4.1%	3.1%	4.6%
2008	5.4%	4.0%	5.8%
2009	8.0%	6.9%	9.3%
2010	7.8%	7.1%	9.6%
2011	8.2%	6.4%	8.9%
2012	8.8%	5.9%	8.1%

Source: Virginia Employment Commission, Local Area Unemployment Statistics.

UNEMPLOYMENT RATES
JUNE 2012 – MAY 2013



	Northampton County	Virginia	United States
Jun. 2012	8.5%	6.2%	8.4%
Jul. 2012	8.7%	6.2%	8.6%
Aug. 2012	8.0%	6.0%	8.2%
Sep. 2012	7.8%	5.7%	7.6%
Oct. 2012	7.7%	5.5%	7.5%
Nov. 2012	8.4%	5.4%	7.4%
Dec. 2012	9.2%	5.5%	7.6%
Jan. 2013	10.7%	6.2%	8.5%
Feb. 2013	10.1%	5.7%	8.1%
Mar. 2013	9.0%	5.2%	7.6%
Apr. 2013	7.8%	5.0%	7.1%
May 2013	6.9%	5.6%	7.3%

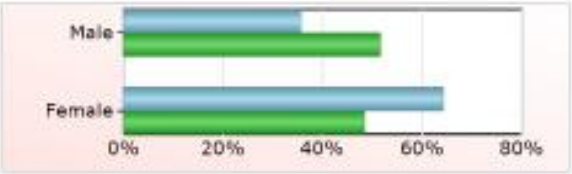
Source: Virginia Employment Commission, Local Area Unemployment Statistics.

UNEMPLOYMENT DEMOGRAPHICS

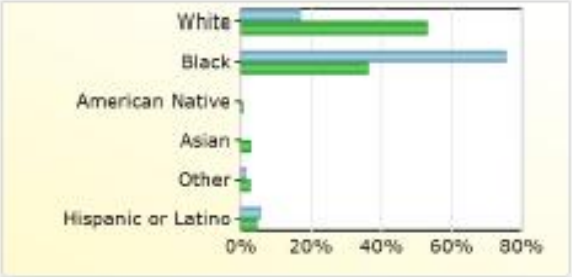
Northampton County - (70 claimants)

Virginia - (45,974 claimants)

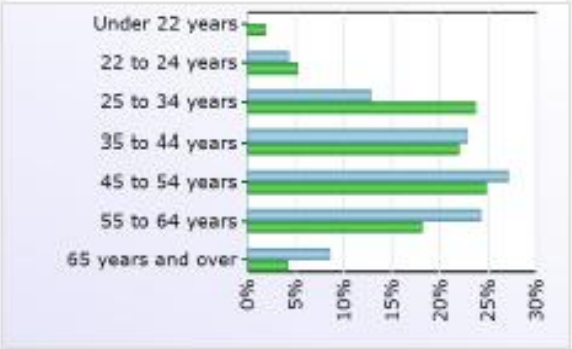
Gender	Northampton County	Virginia
Male	25	23,723
Female	45	22,251
Unspecified		



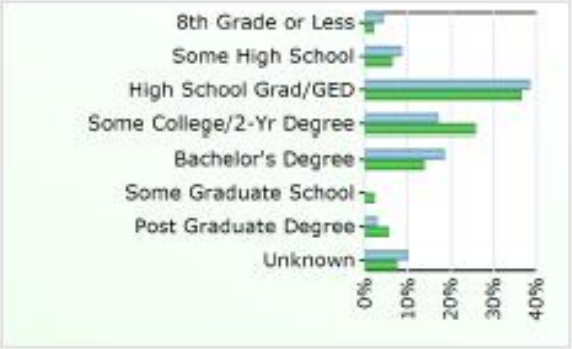
Race	Northampton County	Virginia
White	12	24,424
Black	53	16,709
American Native		255
Asian		1,249
Other	1	1,214
Hispanic or Latino	4	2,123



Age	Northampton County	Virginia
Under 22 years		869
22 to 24 years	3	2,419
25 to 34 years	9	10,892
35 to 44 years	16	10,112
45 to 54 years	19	11,419
55 to 64 years	17	8,344
65 years and over	6	1,919
Unknown		



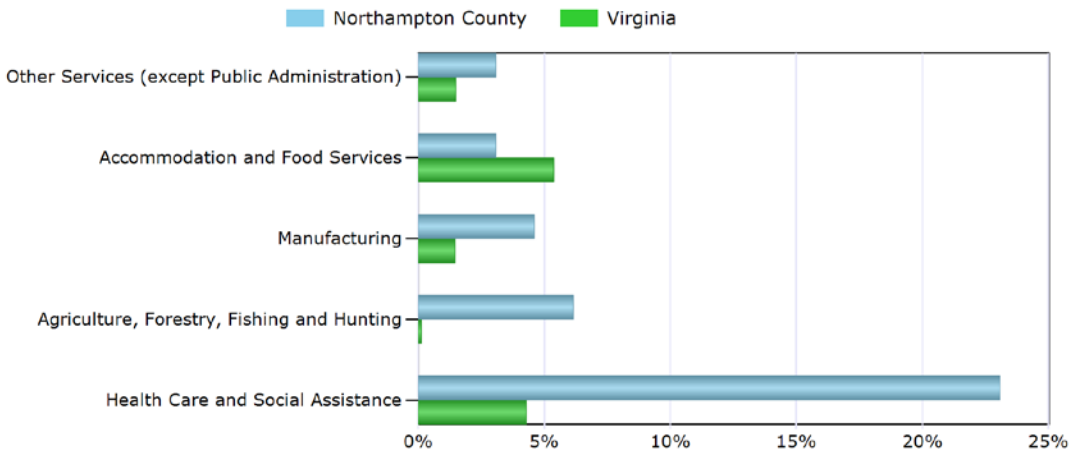
Education	Northampton County	Virginia
8th Grade or Less	3	935
Some High School	6	2,969
High School Grad/GED	27	16,770
Some College/2-Yr Degree	12	11,874
Bachelor's Degree	13	6,377
Some Graduate School		1,016
Post Graduate Degree	2	2,593
Unknown	7	3,440



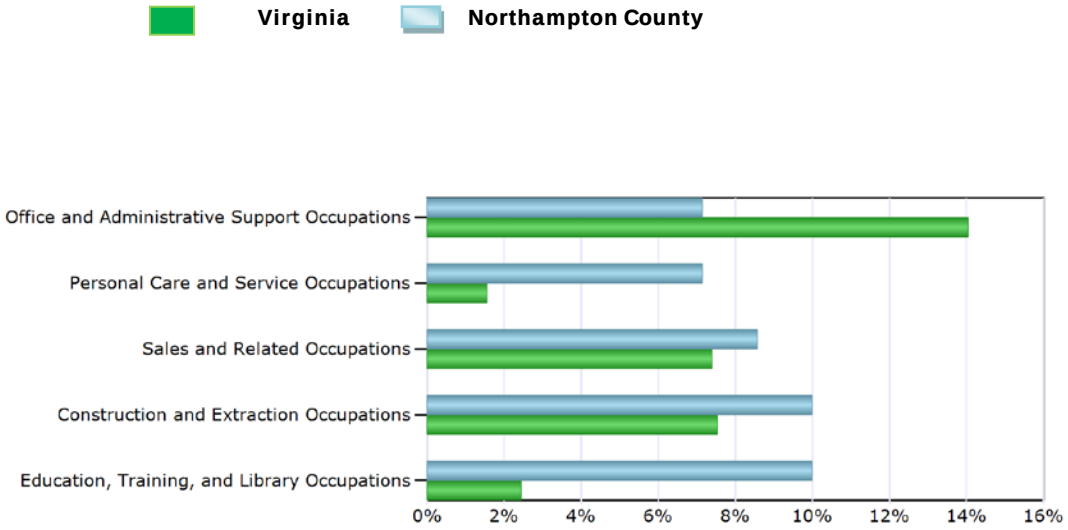
Source: Virginia Employment Commission, Characteristics of the Insured Unemployed, June 2013.

EMPLOYMENT BASE

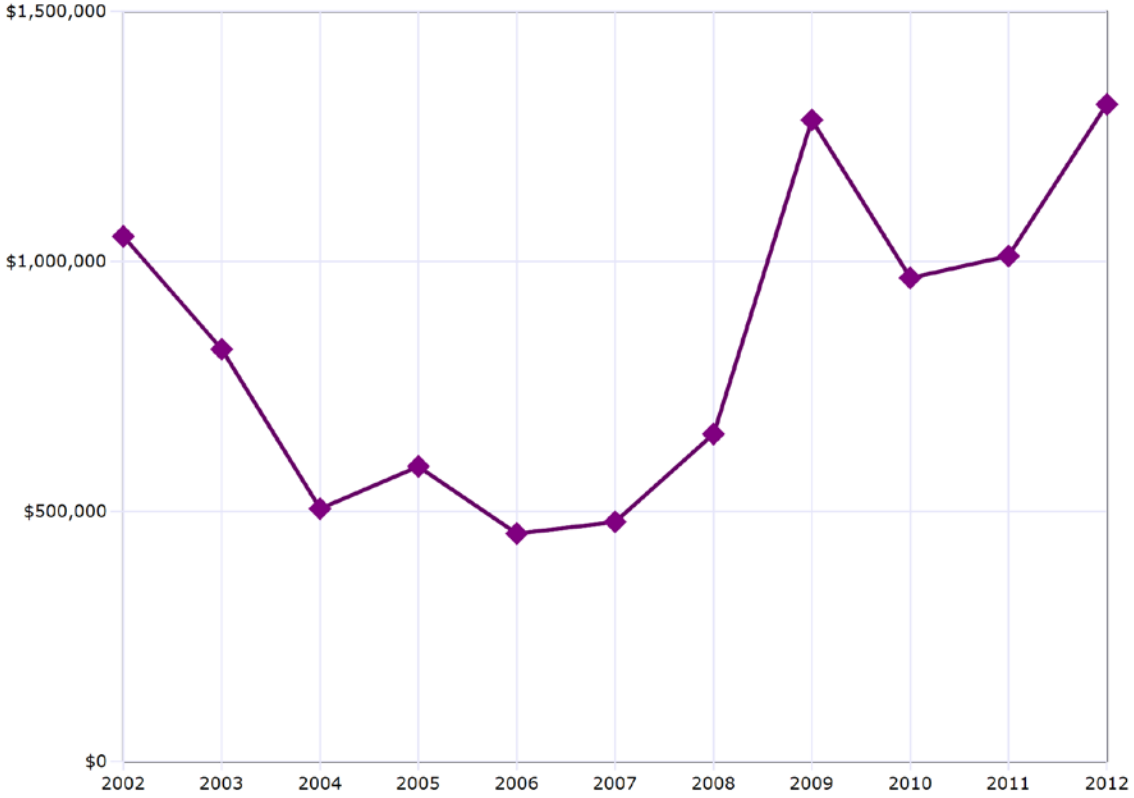
Top 5 Industries with Largest Number of Claimants in Northampton County (June 2013)



Top 5 Occupations Groups with Largest Number of Claimants in Northampton County (June 2013)



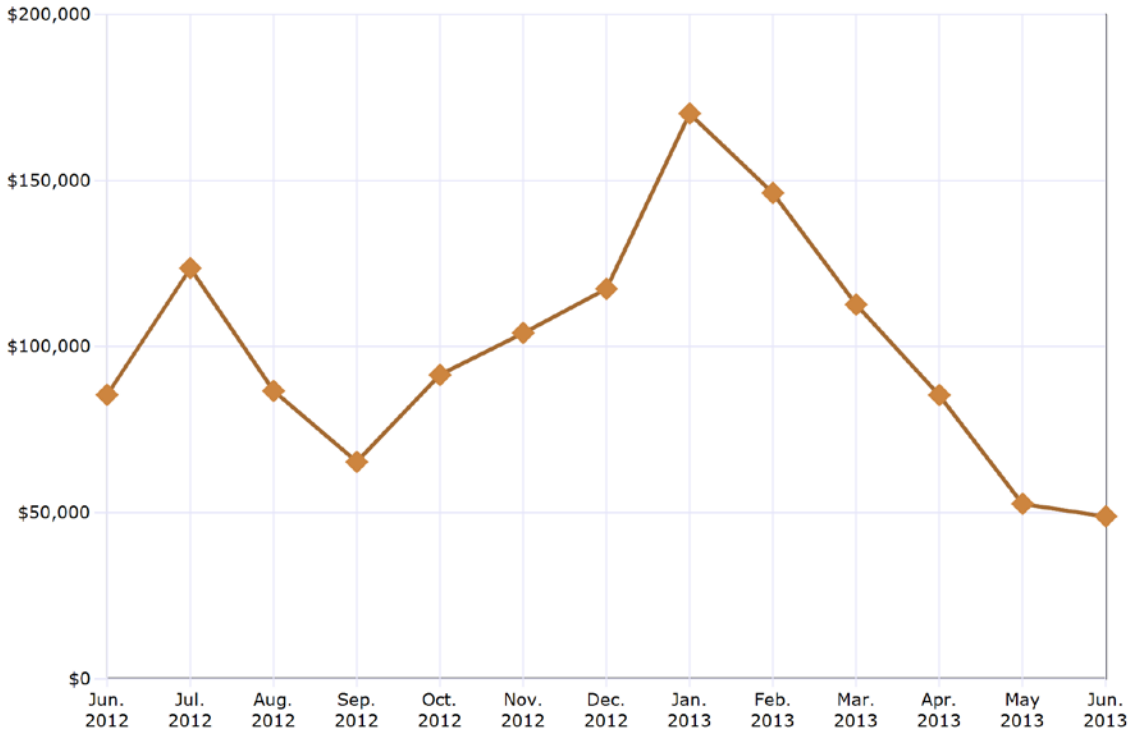
UNEMPLOYMENT INSURANCE PAYMENT 2002 THROUGH 2012



	Weeks Paid	Amount Paid
2002	4,789	$1,050,337
2003	4,576	$824,630
2004	3,399	$505,835
2005	3,493	$590,376
2006	2,662	$456,242
2007	2,580	$479,569
2008	3,219	$655,120
2009	6,147	$1,282,996
2010	5,133	$967,306
2011	4,789	$1,010,959
2012	5,922	$1,314,333

MONTHLY UNEMPLOYMENT INSURANCE PAYMENTS

June 2012 THROUGH June 2013



	Weeks Paid	Amount Paid
Jun. 2012	345	$85,504
Jul. 2012	487	$123,614
Aug. 2012	352	$86,659
Sep. 2012	258	$65,300
Oct. 2012	353	$91,477
Nov. 2012	475	$104,132
Dec. 2012	571	$117,385
Jan. 2013	833	$170,179
Feb. 2013	711	$146,264
Mar. 2013	543	$112,655
Apr. 2013	406	$85,432
May. 2013	231	$52,698
Jun. 2013	211	$48,905

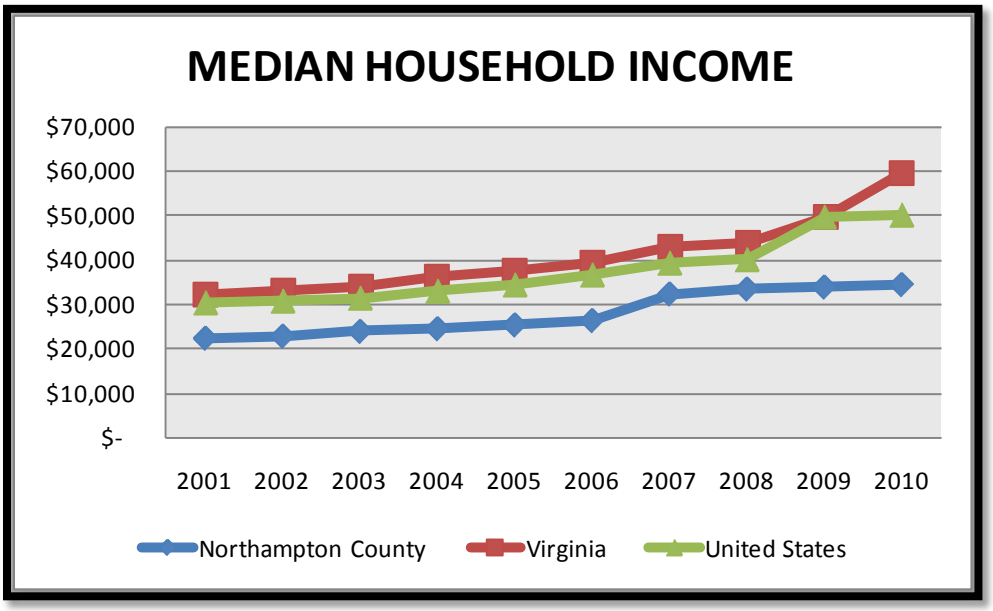
INCOME

Median household income for Northampton County in 2010 was $34,501, the latest year for which data was available. Median household income data for Northampton County, Virginia and the United States is as follows:

MEDIAN HOUSEHOLD INCOME			
	Northampton County	Virginia	United States
2001	$ 22,547	$ 32,338	$ 30,413
2002	$ 23,001	$ 33,018	$ 30,814
2003	$ 24,057	$ 33,993	$ 31,487
2004	$ 24,660	$ 36,175	$ 33,041
2005	$ 25,502	$ 37,503	$ 34,471
2006	$ 26,481	$ 39,540	$ 36,714
2007	$ 32,413	$ 43,158	$ 39,392
2008	$ 33,514	$ 44,075	$ 40,166
2009	$ 33,950	$ 49,689	$ 49,777
2010	$ 34,501	$ 59,372	$ 50,221

Source: U.S. Department of Commerce, Bureau of Economic Analysis

Since 2000, Northampton County's median household income has been growing at a slower rate than that of Virginia or nationally.



Employment

The following table reflects the breakdown of employment by industry in Northampton County for the quarter ending June 30, 2012.

Total employment in Northampton County as of June 2012 was 4,735

Source: Virginia Employment Commission

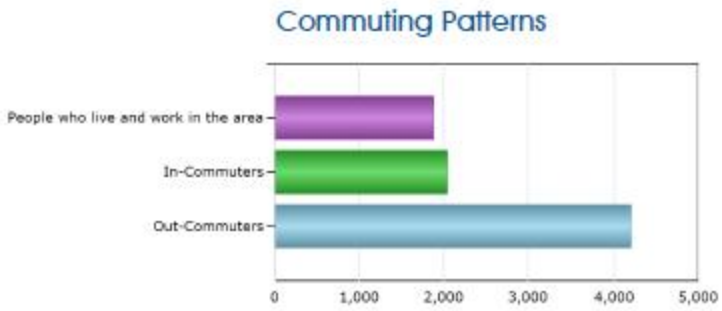
Northampton County Employers by Size of Establishment

0 to 4 employees	313
5 to 9 employees	67
10 to 19 employees	33
20 to 49 employees	32
50 to 99 employees	9
100 to 249 employees	***
250 to 999 employees	***
500 to 999 employees	0
1000 and over employees	0
	462

Note: Asterisks (***) indicate non-disclosable data.
Zero; no employment typically represents new startup firms or sole-proprietorships.

Northampton County Employment by Size of Establishment

Northampton County	
0 to 4 employees	480
5 to 9 employees	430
10 to 19 employees	460
20 to 49 employees	938
50 to 99 employees	628
100 to 249 employees	***
250 to 999 employees	***
500 to 999 employees	0
1000 and over employees	0
	4,642



Commuting Patterns	
People who live and work in the area	1,882
In-Commuters	2,047
Out-Commuters	4,202
Net In-Commuters (In-Commuters minus Out-Commuters)	-2,155

Source: U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics, 2011.

Top Ten Places Residents Are Commuting To Work

Area	Number of Commuters
Accomack County, Va.	1,266
Newport News, Va.	284
Virginia Beach, Va.	265
Norfolk, Va.	220
Chesapeake, Va.	126
Virginia Beach, Va.	29
Richmond, Va.	101
Hampton, Va.	90
Fairfax County, Va.	90
Chesterfield County, Va.	84
Henrico County, Va.	103

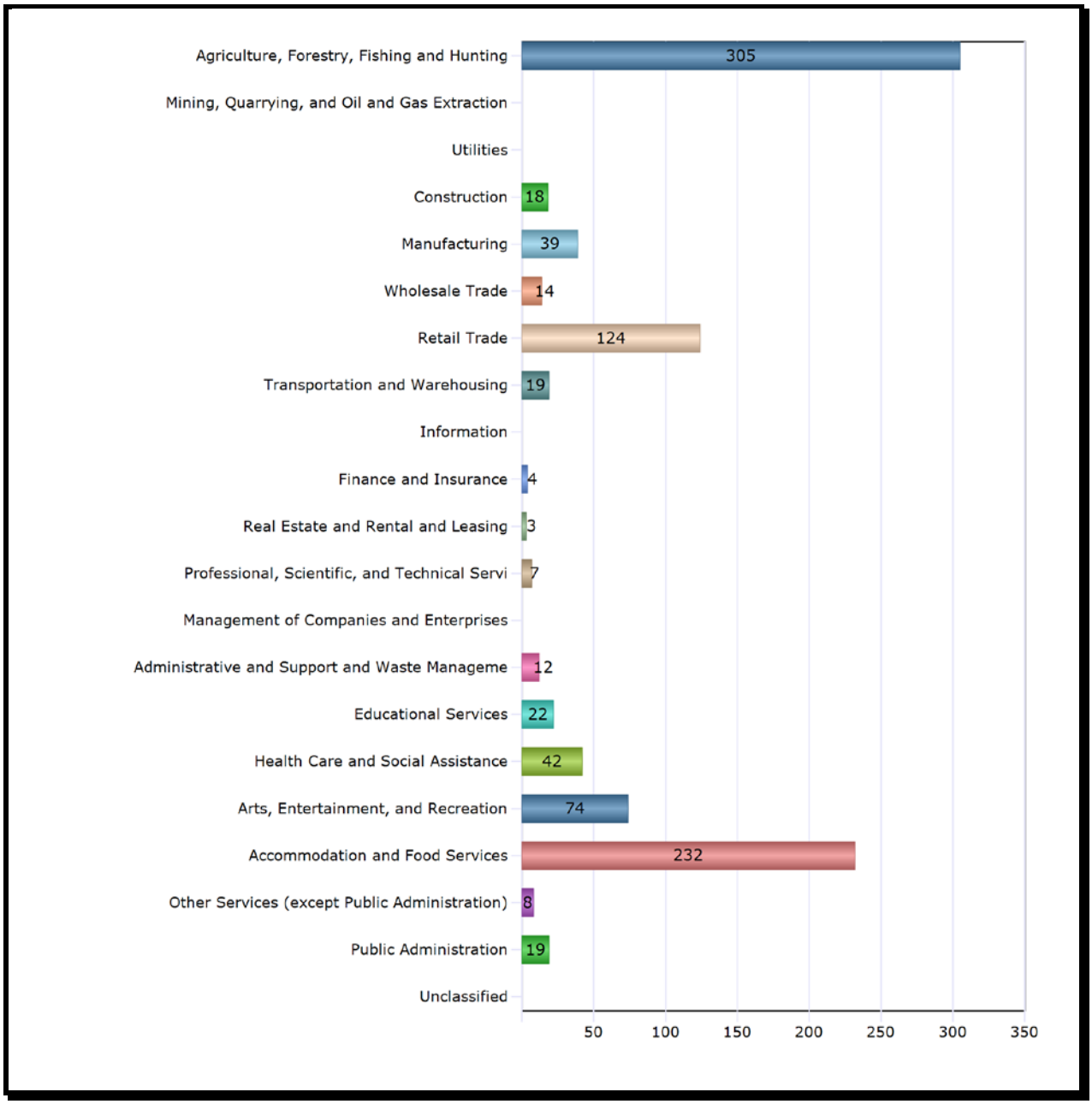
Top Ten Places Workers are Commuting From

Area	Number of Commuters
Accomack County, Va.	963
Virginia Beach, Va.	144
Norfolk, Va.	64
Newport News, Va.	35
Portsmouth, Va.	39
Suffolk, Va.	42
Isle of Wight County, Va.	32
Chesterfield County, Va.	28
York County, Va.	28
Prince William County, Va.	25

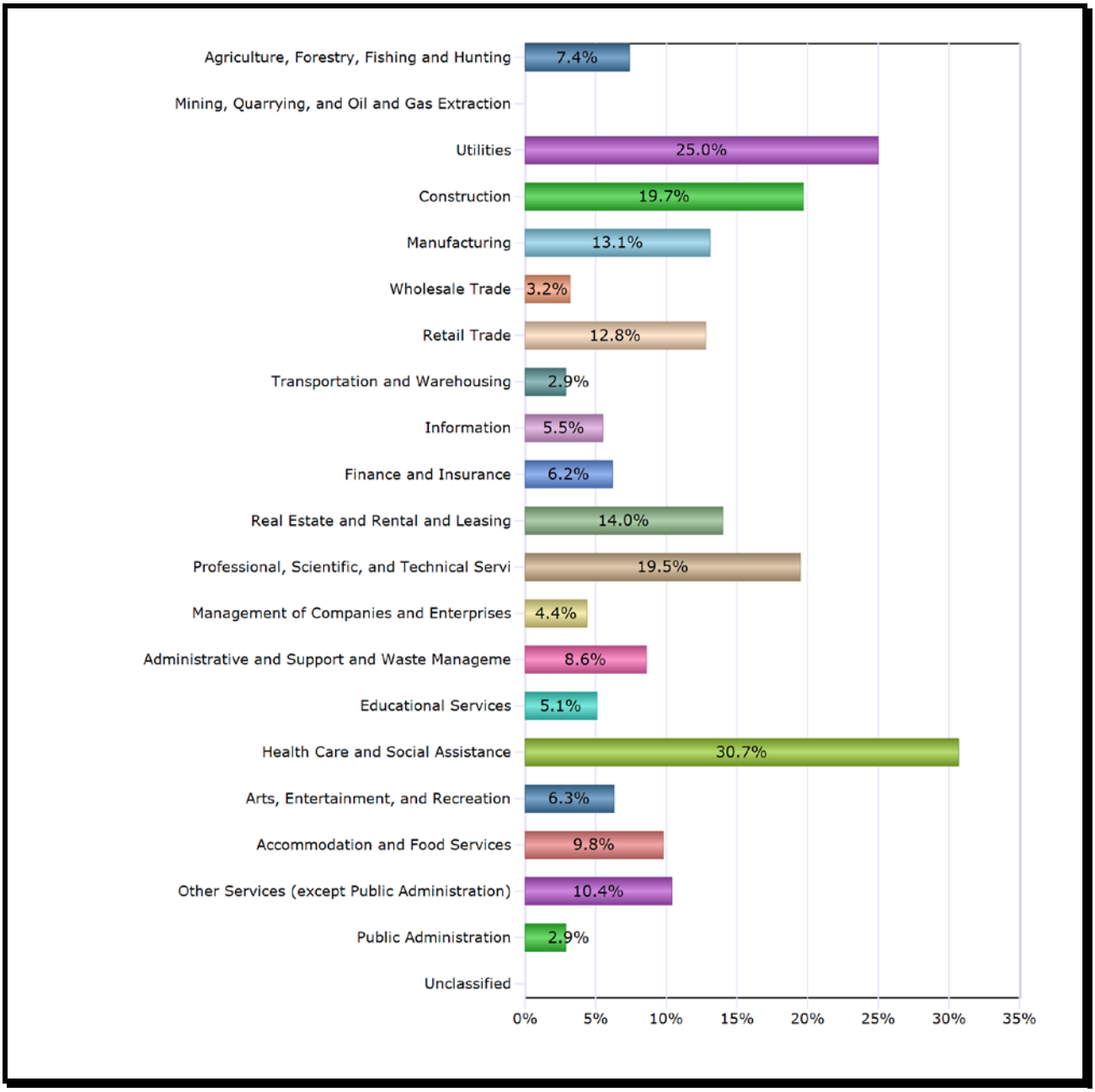
50 Largest Employers

1.	Riverside Regional Medical Center	26.	Rayfield's Pharmacy
2.	Northampton County Schools	27.	Aging Community Action
3.	County of Northampton	28.	Custis Farms Inc
4.	Lfc Agricultural Services Inc	29.	H M Terry Company Inc
5.	Chesapeake Bay Bridge Tunnel	30.	Postal Service
6.	Heritage Hall	31.	Harmony Hospitality Inc
7.	New Raveena Inc	32.	Rite Aid
8.	Therapeutic Interventions	33.	Gingernut LLC
9.	Bayshore Concrete Products Company	34.	Rommels Ace Home Center
10.	Food Lion	35.	Virginia Department of Conservation
11.	Eastern Shore Rural Health System	36.	Bio Medical Applications
12.	Ballard Fish and Oyster Company Inc.	37.	Town of Exmore
13.	Tankard Nurseries	38.	J C Walker Brothers Inc
14.	Broadwater Academy	39.	Pay Admin LLC
15.	David's Nursery	40.	Rural Family Development
16.	Bay Creek Golf Management LLC	41.	Meatland & Foodcity
17.	Mcdonalds	42.	Royal Farms 79
18.	Hardee's	43.	Taco Bell Pizza Hut KFC
19.	Bay Creek Marina & Resort	44.	USI Insurance Services
20.	Town of Cape Charles	45.	Wescoat Nurseries Inc
21.	Cape Center & Sting Rays	46.	Exmore Diner, Inc.
22.	Wayne T. Heath Farms	47.	New Inlet, Inc
23.	Ballard Brothers Fish Company	48.	Shore Stop Store
24.	C & E Farms	49.	Heritage Breeders LLC
25.	Bernies Conchs LLC	50.	Hermitage Farms Nursery

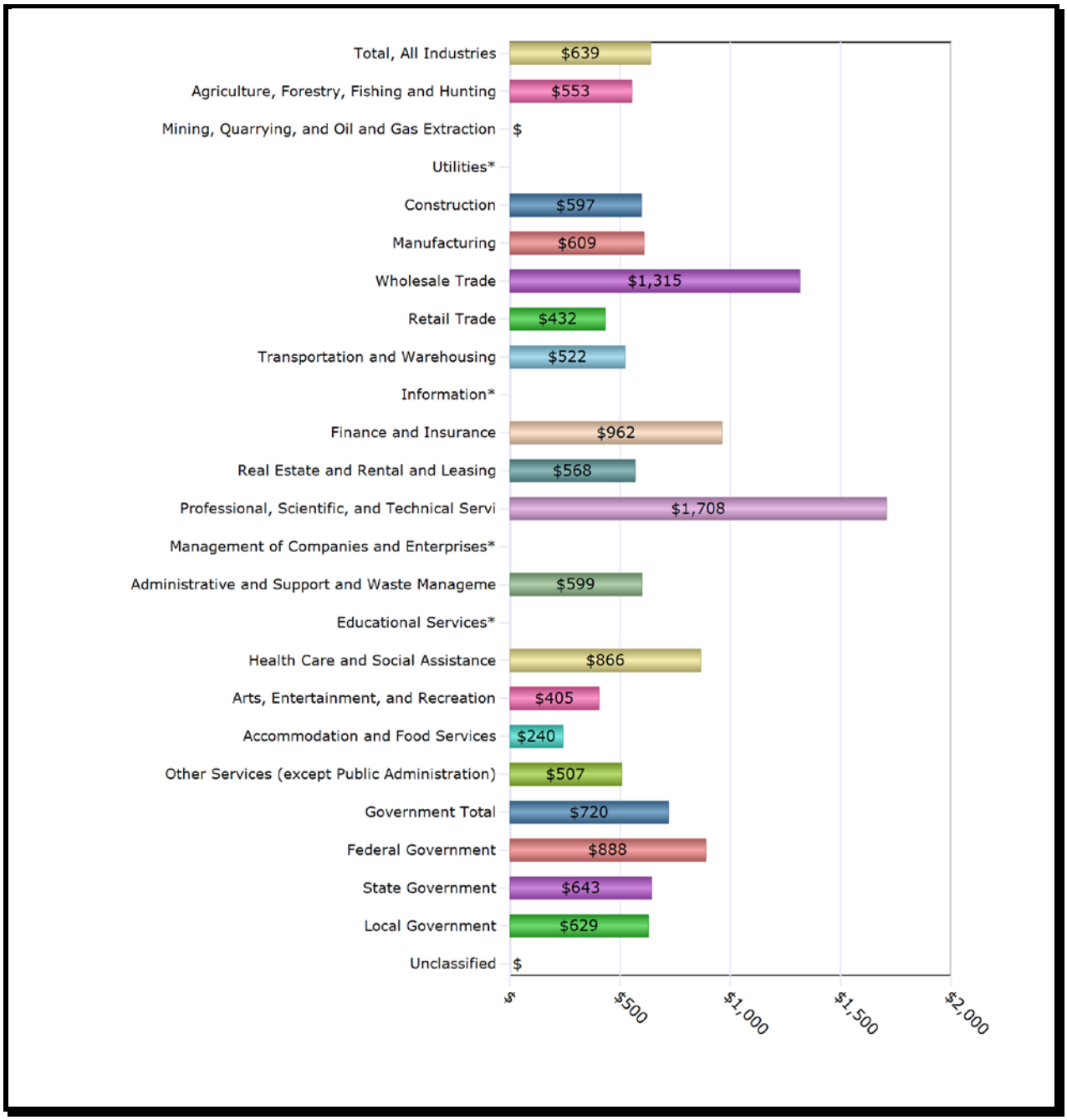
New Hires by Industry



Turnover in Northampton County by Industry



Average Weekly Wage in Northampton County by Industry



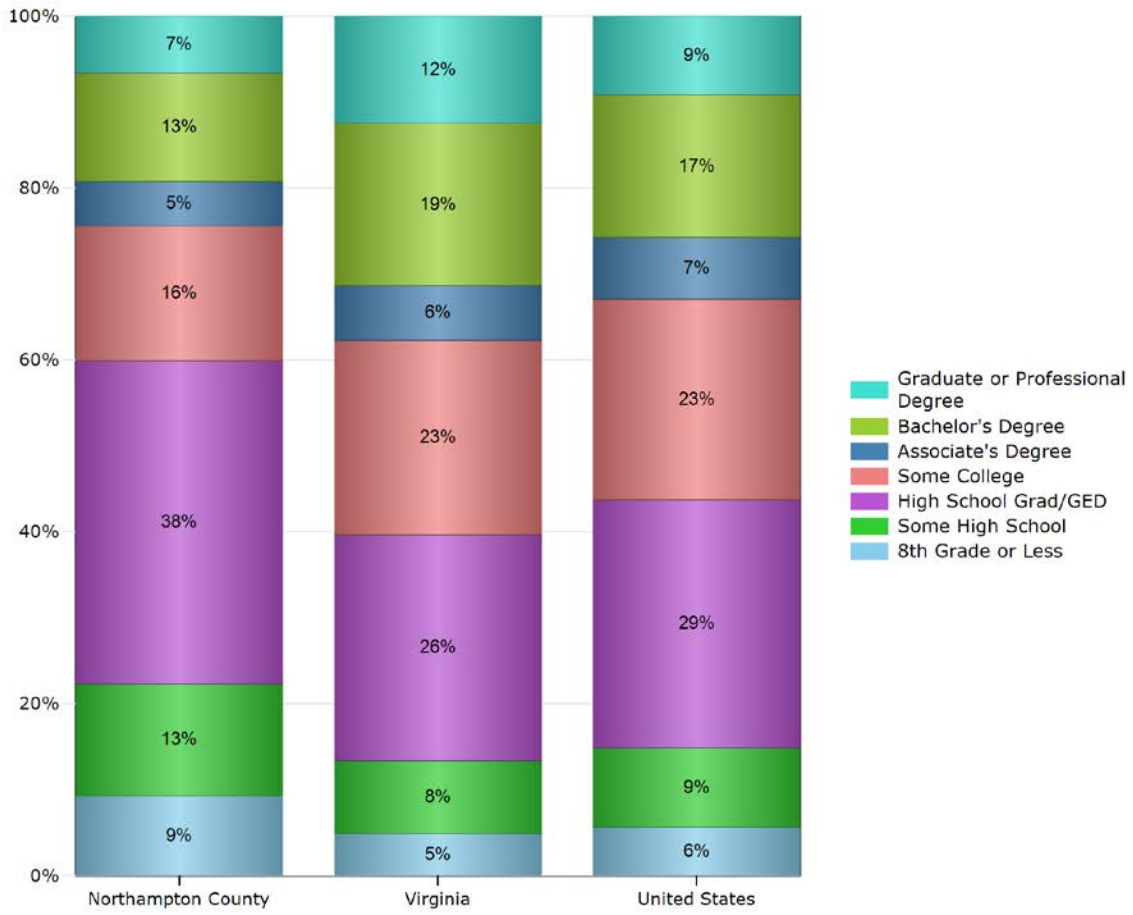
EDUCATION PROFILE

The Education Profile for Northampton County provides an assortment of data collected from the States Census Bureau American Community Survey, 2006-2010.

Education levels for individuals ages 18 and over are broken down by the following categories: 8th grade or less, some high school, high school graduate/GED, some college, associate's degree, bachelor's degree, graduate or professional degree. Also provided are the annual graduate data trends for the past 10 years.

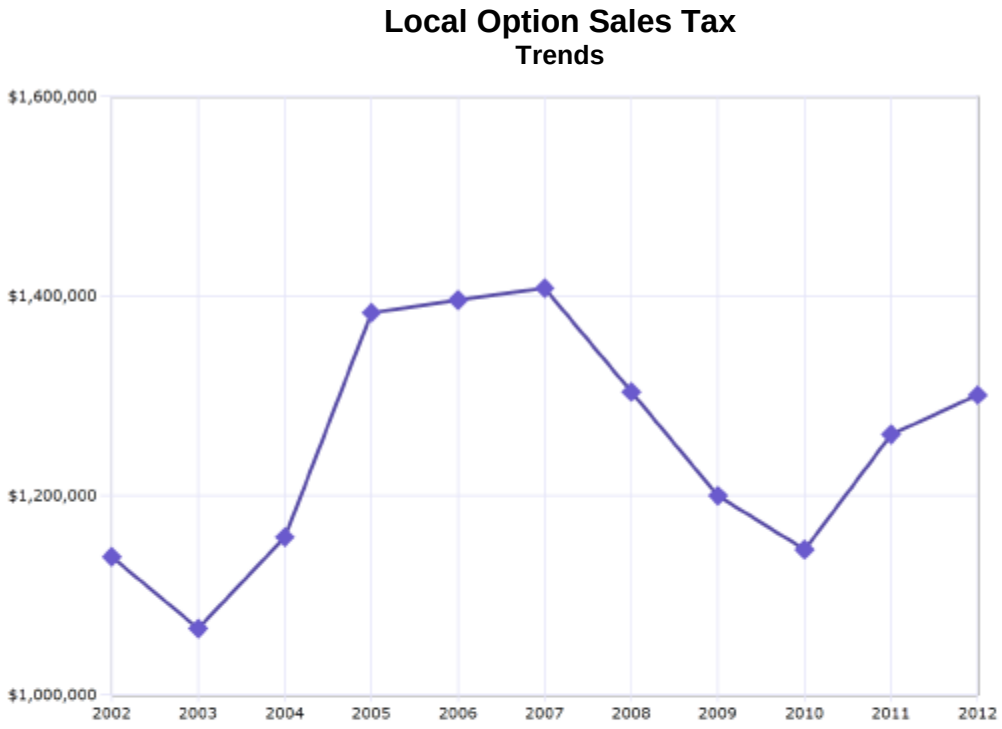
Educational Attainment

Source: U.S. Census Bureau
American Community Survey, 2007-2011.
(Population 18 years and over)



ECONOMY

Northampton County local sales tax has continued to increase over the last three years. From 2010 to 2012, local sales tax has increased 13% as the chart states below.

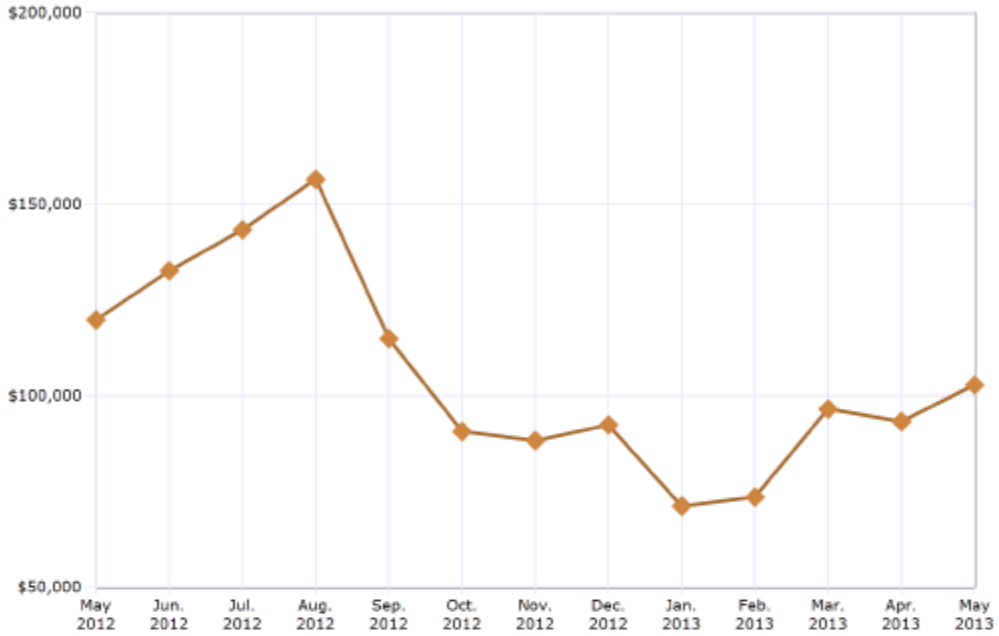


	Northampton County	Virginia
2002	$1,138,648	$789,905,170
2003	$1,066,727	$838,275,059
2004	$1,158,382	$914,499,686
2005	$1,383,369	$976,923,577
2006	$1,396,025	$1,028,544,074
2007	$1,407,884	$1,056,766,678
2008	$1,303,868	$1,032,815,078
2009	$1,199,912	$979,594,664
2010	$1,145,874	$992,820,512
2011	$1,261,387	$1,035,981,229
2012	$1,300,717	$1,080,663,042

Note: This data is based on Virginia sales tax revenues deposited, rather than the actual taxable sales figures as reported on a dealer's return.

Source: Virginia Department of Taxation, Revenue Forecasting.

Local Option Sales Tax
Past 12 Months



	Northampton County	Virginia
May 2012	$119,761	$92,276,660
Jun. 2012	$132,587	$95,717,390
Jul. 2012	$143,303	$90,152,230
Aug. 2012	$156,447	$91,983,080
Sep. 2012	$114,857	$90,120,871
Oct. 2012	$90,642	$84,242,722
Nov. 2012	$88,288	$91,139,984
Dec. 2012	$92,351	$107,426,421
Jan. 2013	$71,192	$80,376,392
Feb. 2013	$73,521	$81,521,983
Mar. 2013	$96,506	$92,230,779
Apr. 2013	$93,244	$92,553,822
May 2013	$102,777	$92,436,992

Note: This data is based on Virginia sales tax revenues deposited, rather than the actual taxable sales figures as reported on a dealer's return.

Source: Virginia Department of Taxation,

Revenue Forecasting.

Travel and Tourism

Tourism remains one of the County's primary industries due to its location between the Atlantic Ocean and the Chesapeake Bay. According to the Virginia Tourism Corporation, figures indicate that travel expenditures in the County exceeded $68,847,296 in 2012 and approximately 743 tourism-related jobs are located in the County. Travel expenditures increased by 3.4% over 2011, while the number of tourism related jobs increased by 1%. Major tourism spots on the Eastern Shore of Virginia include the Assateague Island National Seashore, the Chincoteague National Wildlife Refuge, Kiptopeke State Park, the Town of Cape Charles, the Eastern Shore National Wildlife Refuge and the NASA/Wallops Island Visitor Center.

Northampton County's tourism program is directed by the Eastern Shore of Virginia Tourism Commission, a joint commission created by the Boards of Supervisors of Accomack and Northampton Counties in 1984. The Commission's mission is to advertise, promote, and market the two counties as a vacation destination and is funded jointly by each County. Additional funding is provided by local businesses in the form of tax-deductible patronships. Beginning in FY08, Northampton County raised the transient occupancy tax on lodging from 2% to 5% and dedicated the additional 3% to fund tourism programs. A portion of the additional funding is ear-marked for capital projects related to tourism. Since FY09, a portion of these funds have been released as part of a local competitive grant program.

The Eastern Shore Tourism Commission has adopted a strategy for tourism on the Eastern Shore of Virginia. The stated vision includes transforming Virginia's Eastern Shore into a well-known brand used to market everything from the tourism experience to farm produce and shellfish. The vision promotes the Eastern Shore of Virginia as an environmental beacon, where family farms and historic villages co-exist with a teeming fishery, rich oyster and clam beds, and a vast wilderness of marsh and barrier islands of global ecological significance. The Tourism Commission promotes the development of a high dollar-low impact tourism industry which plays to the natural strengths of the shore, including its uniqueness. The Tourism Commission encourages a vibrant tourist industry including eco-tourism, agri-tourism, and historical tourism to generate economic opportunities that capitalize on the special qualities of the shore.

Housing

According to the 2011 U.S. Census (the most recent data available), there were 7,301 total housing units (including rental apartments) located in the County of Northampton, of which 5,232 were occupied. Of those occupied units, the following table presents data regarding their respective types of occupancy.

Housing Units by Occupancy

	2011
Owner Occupied	5,167
Renter Occupied	2,100
Total:	7,266

Source: U.S. Department of Commerce, Census Bureau, 2011 Census

The County's dependence on property tax revenue continues to increase. For FY14, property tax revenue is expected to generate 68% of General Fund revenues compared to 50% in FY04. Overall property tax revenue is expected to increase by 1.9%.

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BUDGET PROCESS

The annual operating budget is one of the most important documents presented to the Board of Supervisors. It is primarily intended to create a financial plan that reflects the priorities established by the Board of Supervisors for the County. It reflects the County's commitment to maintaining necessary services and improving the quality of service while keeping the impact of taxes to the citizens at a minimum.

The County operates under an annual budget adopted in accordance with the provisions of the Code of Virginia. The budget is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. The balanced budget must be adopted prior to the beginning of the fiscal year. The budget is subject to public inspection and a public hearing prior to its adoption. The budget is considered balanced when net revenue equals appropriations.

The budget is adopted on a departmental basis and is prepared using the modified accrual basis of accounting for all funds. Departmental appropriations that have not been expended by the end of the fiscal year shall be returned to the County's fund balance. Unspent grant revenue or awards are subject to carryover, but must be presented to the Board for "re-appropriation."

Appropriations designated for capital projects do not lapse at the end of the fiscal year but remain appropriations until the completion of the project or until the Board of Supervisors, by appropriate resolution, amends or eliminates the appropriation. Upon completion of a capital project, staff is authorized to close out the project and transfer to the funding source any remaining balances.

Department Heads and Constitutional Officers may approve transfers within their own operating budgets (with the exception of transfers affecting salaries and related accounts.) The County Administrator is authorized to transfer budgeted amounts between departments, but any revisions that alter total expenditures must be approved by the Board of Supervisors through legislative action. All supplemental appropriations must be reported in a public meeting of the Board of Supervisors and made a matter of record in the minutes.

The preparation of the budget not only requires structured guidelines but also the participation and cooperation of many participants and a carefully scheduled series of events. The following summarized budget cycle is followed by the County in the formulation of the budget.

Gather Historical Data

During the first phase of the budget process the accumulation of past financial information is prepared and analyzed. Expenditure data is segregated by operational departments to be used by department heads and management for performance evaluation and projection of resources required to meet departmental objectives. Revenue data is segregated by fund and reviewed to identify historical trends.

Preparation of Departmental Requests and Revenue Estimates

Specific instructions and General guidance for budget preparation are communicated to department heads by the County Administrator and Finance Department based on the Board of Supervisors' adopted goals and objectives. Department heads prepare comprehensive request documentation through the County's budgeting software with detailed transactions for each line item request and attached documentation as necessary. Estimating departmental year-end expenditures for operating and capital outlay expenditures is the primary responsibility of the department head, as are budget requests for the new budget year. Personnel expenditure estimates and all revenue estimates are prepared by the Finance Director and reviewed by the County Administrator.

Consolidate Preliminary Budget

Departmental requests are submitted to the Finance Director and consolidated with revenue projections into an overall worksheet. At this point the focus of attention shifts from the departmental basis to the fund basis. Departmental requests are analyzed in coordination with the County's Capital Improvement Plan and the formal budget reviews begin.

Evaluate Service Priorities and Objectives

The evaluation of service priorities and objectives is an important step in developing a fiscal plan that will achieve the County's desired program of service for the ensuing year. The County's Comprehensive and Strategic Plans are compared to departmental requests to ensure that the budget document reflects the service priorities of the Board of Supervisors and the citizens of Northampton County.

Balance Proposed Budget

After the County's program of service priorities has been re-evaluated and established, a balanced plan for funding must be formulated. Through careful assessment of funding requirements and financing opportunities, a proposed budget document is organized into final format and submitted to the Board of Supervisors for legislative review.

Legislative Review

The Board of Supervisors reviews the budget thoroughly and may request special work sessions with the County Administrator and Finance Director. The Board may also appoint a subcommittee for this purpose. Departmental goals and objectives are reviewed by the legislative board at this time to ensure their adherence to County goals and policies. A copy of the proposed budget will be available for public inspection and a public hearing will be scheduled prior to the formal adoption of the budget.

Budget Adoption

The adoption of the annual operating budget is the culmination of extensive reviews of budget requests by department heads, Administration and the Board of Supervisors. Adoption of the budget and related appropriation resolution by the Board establishes the legal authority to incur expenditures in the ensuing fiscal year.

Budget Amendments

Department Heads and Constitutional Officers may approve transfers within their own operating budgets (with the exception of transfers affecting salaries and related accounts.) The County Administrator is authorized to transfer budgeted amounts between departments, but any revisions that alter total expenditures must be approved by the Board of Supervisors through legislative action. All supplemental appropriations must be reported in a public meeting of the Board of Supervisors and made a matter of record in the minutes.

Per the Code of Virginia, any supplemental appropriation which increases the total budget by 1% or more of the total budget will be advertised for a public hearing at least seven days prior to the Board of Supervisors approval of appropriation.

If deficits appear to be forthcoming within a fiscal year, recommended spending reductions would be proposed by the County Administrator during the fiscal year in order to sufficiently offset the deficit.

BUDGET CALENDAR

November:

- ✓ Finance Director and County Administrator establish schedule
- ✓ Preliminary revenue estimates are formulated
- ✓ Current budget reviewed and expenditure targets verified

December/January:

- ✓ Distribute budget instructions to department heads and constitutional officers
- ✓ Budget requests and goals and objectives are formulated by department heads and constitutional officers
- ✓ School Board budget is requested
- ✓ Request all outside agencies to submit requests for contributions

January/February:

- ✓ Receive budget requests and year-end estimates from departments and constitutional officers by February 15th
- ✓ Request School Board's estimate of request for local contribution
- ✓ Finance Department reviews department budget submissions and goals and objectives
- ✓ Revenue estimates are revised

March:

- ✓ The Finance Director and County Administrator balance appropriations to estimated revenues to develop a recommended budget
- ✓ Revenues are refined

April/May:

- ✓ Receive School Board's official budget request
- ✓ County Administrator submits a recommended budget to the Board of Supervisors
- ✓ If necessary, Board of Supervisors holds work sessions to review the proposed budget and make necessary changes
- ✓ Public Hearing on the budget is advertised at least seven days prior to hearing

May/June:

- ✓ Public Hearing is held
- ✓ Board of Supervisors adopts the budget and appropriation resolution, and fixes tax rates and other fees for the fiscal year
- ✓ Staff posts budget in accounting system in preparation of the new fiscal year beginning July 1st

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BUDGET MESSAGE

Board of Supervisors of Northampton County
P.O. Box 66 • Eastville, Virginia 23347

BOARD OF SUPERVISORS
Willie C. Randall, Chairman
Laurence J. Trala, Vice Chairman
Oliver H. Bennett
Richard L. Hubbard
Larry LeMond

Katherine H. Nunez
County Administrator

PHONE: 757-678-0440
FAX: 757-678-0483

6/28/2013

The Honorable Chairman and Members of the Board of Supervisors
County of Northampton
16404 Courthouse Road
Eastville, VA 23347

Dear Members of the Board:

I am pleased to submit the adopted Fiscal Year 2014 Annual Operating Budget for Northampton County which includes information on expected revenue and planned expenditures for each of the County's funds.

The Fiscal Year 2014 Budget totals $42,938,985, a decrease of $383,207 from the adopted Fiscal Year 2013 budget. The development of the Fiscal Year 2014 budget has been in line with the Board's recently adopted 5 Year Strategic Plan and has presented a challenge to address the Strategic Plan while retaining the tax structure without any increases. The projection of local, state and federal revenues is difficult when each step forward seems to be accompanied by another potential threat or downslide that could undo the rebounding of these revenues.

The local housing market is still making a very slow recovery; there is sales activity but it is not occurring at the prior full market value which was evident in the completed 2013 Reassessment that became effective for January 1, 2013. Overall, the reassessment produced a negative result, showing a reduction of $584,807,000 in land & real improvements valuation or a 19.92% loss in property values. Even before we began the budget process, the equalization of the tax rate was required to address the 2013 Reassessment which resulted in increasing the tax rate for real estate from $.54 per $100 of valuation to $.6795 per $100 of valuation. On the face of it, it appears that this is an increase in tax bills as a whole and an increase in local revenues but that is not the case. The equalization of the tax rate addresses the changed underlying property valuations to ensure that the County is receiving the same amount of local revenue generated from the real estate tax from one year to the next. One of the allowable processes in determining the equalized tax rate is to provide for a 1% growth factor and the Board voted to not include that in your calculations for the FY2014 budget process which resulted in a reduction of the equalized tax rate to $.6728 per $100 of valuation.

The areas of revenue growth that we are experiencing provide validation that the local economy is beginning to grow in pace with the state and national trends. We are projecting an increase in the Sales & Use Tax of 9%, or an increase of $119,412, and an increase in the Motor Vehicle License Tax by 24% or an increase of $65,000. These two areas are heavily impacted by available household discretionary spending and these increases indicate that our local households are more confident in the economy as a whole.

The other significant trend that the County has been exposed to over the last 5 years has been the erosion of state funding. The Fiscal Year 2014 budget shows the first reversal of that trend by the elimination of the "Locality Contribution to State Aid" program, thus allowing the County to retain $200,000 for local budgetary needs instead of submitting a local contribution to state aid.

As part of the budget, we have continued with the establishment of a Capital Reserve Fund. In the FY2013 budget, $252,229 was provided as a contribution into the Capital Reserve which was equal to the reduction in debt service for a retiring school project. In the FY2014 budget, we have provided as a contribution into this same fund the amount of $777,640 which represents the amount of retired debt service for the 2 elementary schools. In terms of this Capital Reserve Fund, it was determined that as school-related debt is near or at retirement, the County should seek to continue budgeting at the same level as the "retired" debt but place these funds in a fund to be reserved for future capital needs.

The FY2014 budget includes funding to provide for a second traffic enforcement officer which will be offset by an increase in the traffic fine revenue. In the FY2013 budget, a new position of Director of Economic Development was added and part of the initial responsibilities was to examine the staffing and structure of three departments (Planning & Zoning, Building Inspections, and Code Compliance) and how to integrate the new Department of Economic Development with these three departments. In the FY2014 budget, this analysis resulted in the elimination of a position in Planning & Zoning as part of the greater restructuring of the departments of Building, Planning & Zoning, Code Compliance and Economic Development under an umbrella structure called "Department of Development". As part of this restructuring, a greater emphasis has been provided in the FY2014 budget for Code Compliance issues, specific to addressing derelict structures, by increasing the budget allocation from $30,000 to $100,000.

Relative to employee compensation and associated benefits, a 3% Cost of Living Allowance (COLA) is provided, effective August 1, 2013, for all employees (County, Constitutional and State Sponsored; full & part-time). The county's health insurance plan continues to receive increased usage which resulted in an increase in the annual premium. In prior years, the increase was absorbed by the employees; however, as part of the FY14 budget, this increase of 12% was provided under the employer contribution, bringing the monthly employer contribution rate from $473.74 to $530.58 to offset the increased premiums. The employer contribution into the Virginia Retirement System has remained at 10.18% for the FY2014 budget.

The federal Affordable Health Care Act contains a provision that part-time employees, exceeding 30 hours weekly, will be eligible for health insurance. The county employs a wide variety of part-time positions to staff solid waste services, various parks & recreation programs and emergency medical services. We have amended the definition of part-time to lower the threshold to 29 hours or less. However, we have included a small pool of funds ($40,000) in the FY2014 budget to address this situation if triggered.

The FY2014 budget provides for a new canine unit for drug searches with the bulk of the funds to pay for this program recovered from Forfeiture Asset Funds. The budget continues the County's commitment to increasing the contribution to each volunteer fire company. Since FY2007, this per company contribution has increased almost 58% from $19,000 to $30,000, for each of the 5 volunteer agencies.

In FY2013, the County entered into a Shared Services Agreement with the School District to utilize their fuel stations and computerized tracking of fuel usage which has allowed for a greater efficiency of fuel usage by department and vehicle and has also consolidated the purchasing power of the County and School District to reduce the cost per gallon for both entities. The FY2014 budget reflects an across the board fuel reduction of $25,000 as a result of this Shared Services Agreement.

The FY2014 contains operational funds needed to staff and operate the sixth and last manned convenience center, which is scheduled to be completed through the Capital Plan by October 2013.

COUNTY MISSION AND VISION

The mission of the Northampton County Government is to provide the necessary services to protect the health, safety, welfare, environment and quality of life of our citizens consistent with the communities' values and priorities. This mission is accomplished by encouraging citizen involvement, by preserving the County's fiscal stability, traditional values and unity of our people through the implementation of effective and efficient government programs; consensus building; managing the County's natural, cultural, and historic resources; planning for the future; and representing citizen needs and desires to other levels of government.

STRATEGIC GOALS

I. EDUCATION – Facilitate the development of a quality educational environment that provides for high-quality educational and job readiness skills all County residents
II. ECONOMIC DEVELOPMENT – Create an environment where businesses are welcome and services are available to help them be prosperous.
III. INFRASTRUCTURE – Develop an infrastructure system that improves our quality of life.
IV. HEALTH CARE – Provide and support adequate health care facilities, services and coverage for all citizens of the County, to the extent possible.

GOAL #1 – EDUCATION

Facilitate the development of a quality educational environment that provides

OBJECTIVE #1: **Develop mutually agreeable goals with the School Board by June 30, 2014.**

STRATEGIES	**A. Support prevention and early intervention programs for children and youth most at risk.** **B. Implement universal pre-K program.** **C. Increase graduation rates across demographic categories.** **D. Obtain accreditation for each school within the School District.** **E. Secure agreements between the School Board and the County to share costs and responsibilities where practical and when county cost savings can be realized. The range of programs and services amenable to possible collaboration include the purchase of supplies and equipment, vehicle procurement & maintenance, maintenance of physical plant and building grounds, financial management, personnel systems, insurance, audit services, and information technology services.**

OBJECTIVE #2: **Develop a funding strategy for mutually-agreeable school capital improvement plan by June 30, 2013.**

STRATEGIES	**A. Work with School Board in developing a feasibility study regarding the high school facility, including options for middle school location.** **B. Develop a comprehensive cost estimate through the feasibility study for the high school and update the existing capital plan for the two elementary schools.** **C. Utilize services of the county's financial advisor to provide funding options and timelines to achieve implementation of the school capital improvement plan.**

OBJECTIVE #3: **Continue funding at or above current per-student levels on an annual basis.**

STRATEGIES	**A. Maintain funding at or above current per-student levels, using the Fiscal Year 2013 budget as base.** **B. Examine the impact of the Composite Index re-calculation in spring 2013 for impact on Fiscal Year 2014 and Fiscal Year 2015 budgets.** **C. Develop a memorandum of understanding with the School Board that stipulates the county's financial commitment to public education, on a fiscal year basis, that the School Board can rely upon when developing the school budget.**

GOAL #2 – ECONOMIC DEVELOPMENT

Create an environment where businesses are welcome and services are available to help them be prosperous.

OBJECTIVE #1: Review and revise the zoning ordinance to promote business development by June 30, 2013.

STRATEGIES	**A. Complete the Comprehensive Plan Update.** **B. Review the zoning ordinance for consistency and compliance with the updated Comprehensive Plan.**

OBJECTIVE #2: Develop an Industrial Park by June 30, 2017.

STRATEGIES	**A. Develop list of available properties that meet the criteria developed by the Board of Supervisors for an industrial park.** **B. Evaluate and refine the list by ranking properties that are most suitable for development into an industrial park.** **C. Engage discussions with landowners for acquisition of property.** **D. Seek and apply for federal and state funds to develop property for industrial park purposes.**

OBJECTIVE #3: Hire an Economic Development Director by December 31, 2012.

STRATEGIES	**A. Include funding in the Fiscal Year 2013 for an Economic Development Director and an operating budget to support said position.** **B. Conduct personnel search for qualified candidates for Economic Development Director.** **C. Select and engage an individual to serve in the position of Economic Development Director.**	**COMPLETED**

OBJECTIVE #4: Develop Business Incentives that can be provided by the County to stimulate business recruitment, selection, location and development by June 30, 2013.

STRATEGIES	**A. Develop and propose a Technology Zone for the County which would identify qualifying properties and provide incentives for the location of technology specific businesses within that zone.** **B. Develop and propose a Tourism Zone for the County would identify qualifying properties and provide incentives for the location of tourism specific businesses within that zone.** **C. Review and recommend additional incentives for the Enterprise Zone, relative to permit review and local taxation.** **D. Annually review the County's tax structure and analyze its effectiveness and competitiveness with other similarly sized Virginia localities.**

GOAL #3 – INFRASTRUCTURE

Develop an infrastructure system that improves our quality of life.

OBJECTIVE #1: Promote broadband availability for business and residential use by June 30, 2017.

STRATEGIES	**A. Engage the Eastern Shore of Virginia Broadband Authority in developing marketing materials that detail the location of high-speed broadband and the pricing of service.** **B. Partner with the Virginia Economic Development Partnership in marketing the availability of broadband in the County.** **C. Work with local internet service providers in removing any barriers (zoning or otherwise) that may impede the offering of broadband to our businesses and residents.**

OBJECTIVE #2: Provide water and sewer to Northern and Southern Nodes of the County in a financially responsible way by June 30, 2017.

STRATEGIES	**A. Support the Public Service Authority with staffing assistance.** **B. Assist the Public Service Authority in seeking grant funding opportunities for water and sewer system development and construction.** **C. Examine feasibility of special tax districts to assist in the development of water and sewer infrastructure.** **D. Participate in outreach to the County residents, businesses and incorporated towns regarding the need, impact and cost of proposed water and sewer systems.**

GOAL #4 – HEALTH CARE

Provide and support adequate health care facilities, services and coverage for all citizens of the County, to the extent possible.

MAJOR OBJECTIVES & Key Strategies/Tasks

OBJECTIVE # 1: Ensure the County has a 24/7 Emergency care facility located in the County by June 30, 2017.

STRATEGIES	
	A. Ascertain final plans from Riverside as to what remaining medical services and facilities will continue to be provided at the Nassawadox campus. **B. Partner with Eastern Shore Health District and the Accomack-Northampton Planning District to determine what health services need to be solicited to adequately service Northampton County for emergency care.**

OBJECTIVE #2: Strongly support EMS services by June 30, 2017.

STRATEGIES	
	A. Review and implement the state Fire and EMS Study, commissioned in 2011, as it relates to EMS service. **B. Complete feasibility study for renovation of former Middle School property as new location for the Northampton EMS Department.** **C. Review and evaluate the effectiveness of the County-operated ambulance in relation to the volunteer ambulance coverage.**

OBJECTIVE #3: Partner with Riverside Shore Memorial Hospital for a redevelopment plan for its present facilities by June 30, 2014.

STRATEGIES	
	A. Engage the Riverside Shore Memorial Hospital Board of Directors and Executive Management of Riverside in discussions to determine the scope of the medical services and facilities that will remain in Nassawadox. **B. Work with the Riverside Shore Memorial Hospital Board of Directors, the Executive Management of Riverside and the Nassawadox Town Council in identifying re-use possibilities for the property and any facilities that will not have a continued purpose for delivery of medical services.**

BUDGET OVERVIEW

The total FY14 budget of $42,938,985 reflects an overall decrease of $383,207 from the adopted FY13 budget. Funding remains constant for FY14 with only a 1% decrease from the FY13 adopted budget. The following table summarizes the final adopted budget:

Fund Expenditures	FY12 Actual Amount	FY13 Adopted Budget	FY14 Adopted Budget	FY14-FY13 Variance	FY14-FY13 % Change
General Fund	$22,504,099	$24,303,103	$25,022,965	$719,862	3%
Less Transfers	-$12,840,873	-$13,368,314	-$13,806,298	-437,984	3%
Net General Fund	$9,663,226	$10,934,789	$11,216,667	$281,878	3%
Social Services Fund	$ 2,740,021	$ 2,755,201	$ 2,794,763	$39,562	1%
Less Transfers	-$139,600	-$77,500	-$139,600	-$62,100	0%
Net Social Services	$ 2,600,421	$ $ 2,677,701	$ 2,655,163	$39,562	1%
Purch. of Devpt. Rights	$5,000	$0	$0	$0	0%
ES Regional Jail Fund	$ 3,161,325	$ 3,666,886	$ 3,534,254	-$132,632	-4%
School Capital Projects	$370,629	$155,952	$0	-$155,952	-100%
Wastewater	$0	$0	$130,000	$130,000	100%
Capital Reserve	$0	$0	$777,640	$777,640	100%
General Debt Service	$2,954,916	$2,160,211	$2,759,220	$599,009	28%
School Debt Service	$1,044,552	$1,343,087	$407,450	-$935,637	-70%
Public Utilities Fund	$95,053	$198,586	$173,715	-$24,871	-13%
School Operating Funds	$21,594,248	$22,184,980	$21,284,876	-$900,104	-4%
Net Grand Total	$41,489,370	$43,322,192	$42,938,985	-$383,207	-1%

Note: In this presentation, transfers between budgeted funds have been subtracted for a more accurate representation of the total approved budget.

SUMMARY OF REVENUES

GENERAL FUND

The approved FY14 budget incorporates a real estate tax rate of $0.6728 per $100 of assessed value. The rate was the equalized tax rate after the county's reassessment of real estate value was completed in January 2013. The county is scheduled to do an in-house real estate reassessment every two years. Since an Equalized Tax Rate was adopted without the allowable 1% growth increase per the Code of Virginia as well as without any further increases to the tax rate, the Real Property tax revenue for FY14 is projected to increase by only $30,163 from FY13.

In an effort to stabilize the tax base and preserve farmland, forests and open space in the County, the FY14 budget continues to reflect the discontinuation of the one-year land use program which was implemented in June 2004. Two other programs are still available including Agricultural & Forrestal Districts (AFDs) and Preservation Easements (land use assessment required by state statute). AFDs are governed by a Board-adopted policy and require a ten-year commitment from the property owner. Both AFDs and Preservation Easements entitle the property owner to reduced assessments on each acre of included land. For FY14, the two remaining categories are estimated to reduce the real estate tax levy of the County as follows:

AFD's	$1,023,282
Conservation Easements	$ 356,871
Total	$1,380,153

The total reduction is the equivalent of approximately 7 cents on the real estate tax rate, or 9.6% of total current-year property tax revenue.

Personal property tax revenue for FY14 is estimated at $255,674 above the amended budget FY13 due to aggressive collection efforts of delinquent personal property taxes. Tangible personal property rate remained the same as FY13, $3.85 per $100 assessed value. Machinery & Tools tax rate remain constant to FY13 rate as well as Airplanes tax rate and Farm Equipment tax rate.

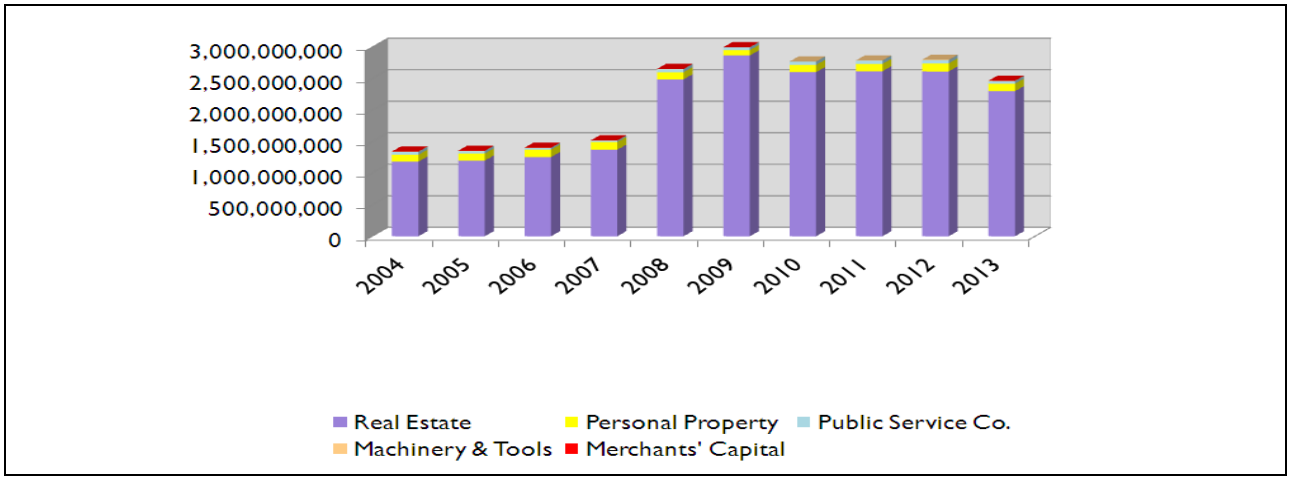
The Personal Property Tax Relief Act (PPTRA) was modified by the General Assembly in 2005. The modifications capped the amount localities receive from the state for personal property tax relief for vehicles. The new legislation established a fixed amount for each locality to be used for providing tax relief for vehicles valued at less than $20,000. The new PPTRA became effective with the 2006 tax year and is based on the amount collected for 2004 taxes through December 2005. The total amount Northampton County receives under this program is $1,421,960. This amount will enable the County to provide car tax relief of 58% up to the first $20,000 in value for FY14.

Assessed values for real estate were estimated by using actual assessments for FY14, adding estimated supplements, current-year building permit values and subtracting the reduction in values expected to result from the remaining land use taxation programs. Each category of property tax revenue is estimated based on the previous year's first-year collection rate. One cent in real estate tax at the 94.41% collection rate generates approximately $203,637. Tax rates and estimated revenues for FY14 are as follows:

Property Class	2013 Assessed Value	Rate/$100	Tax Levy	PPTRA Applied	Net Levy	Coll. Rate	Projected FY14 Tax Revenue
Real Estate	$2,301,202,100	$ 0.6728	$15,482,488		$15,482,488	94.41%	$14,617,223
R Estate-Supplemental billings	$0	$ 0.6728	$0		$0	94.49%	$0
AFD's Existing Prior to Land Use Taxation Repeal	($152,093,000)	$ 0.6728	($1,023,282)		($1,023,282)	100.00%	($1,023,282)
AFD's-Approved after repeal of Land Use Taxation	$0	$ 0.6728	$0		$0	100.00%	$0
Preservation/Conservation Easements	($53,042,700)	$ 0.6728	($356,871)		($356,871)	100.00%	($356,871)
Disabled Veteran's Exemption	($1,840,700)	$ 0.6728	($12,384)		($12,384)	100.00%	($12,384)
Elderly Exemption							
Rehab Exemption							
Subtotal Real Estate	**$2,094,225,700**		**$14,089,951**		**$14,089,951**		**$13,224,686**
Public Service Companies							
Real Estate-Public Service Cos.	$41,924,125	$ 0.6728	$282,066		$282,066	100.00%	$282,066
Pers. Property-Public Service Cos.	$464,000	$ 3.8500	$17,864		$17,864	100.00%	$17,864
Subtotal Public Service Companies	**$42,388,125**		**$299,930**		**$299,930**		**$299,930**
Personal Property-Regular	$77,657,256	$ 3.8500	$2,989,804	($1,200,566)	$1,789,238	84.00%	$1,502,960
Pers. Prop-Supp. Billings-regular	$20,104,900	$ 3.8500	$440,744	($192,721)	$248,023	84.00%	$208,340
Subtotal Personal Property-Regular	**$97,762,156**		**$3,430,549**		**$2,037,262**		**$1,711,300**
Boats - Regular	$9,855,051	$ 0.9900	$97,565				
Plus Boats supplement billing	$27,300	$ 0.9900	$270				
Subtotal Boats	**$9,882,351**	**$ 0.9900**	**$97,835**		**$97,835**	**92.32%**	**$90,322**
Subtotal Farm Equipment	**$6,690,200**	**$ 1.4300**	**$95,670**		**$95,670**	**98.82%**	**$94,541**
Mobile Homes	$4,083,600	$ 0.6800	$27,768		$27,768	70.00%	$19,438
Mobile Homes - Supplements	$164,100	$ 0.6800	$258		$258	70.00%	$180
Subtotal Mobile Homes	**$4,247,700**		**$28,026**		**$28,026**		**$19,618**
Machinery & Tools	$4,387,300	$ 2.0000	$87,746		$87,746	100.00%	$87,746
Machinery & Tools - Supplements	$553,600	$ 2.0000	$12,456		$12,456	97.00%	$12,082
Machinery & Tools - Vehicles	$62,494	$ 3.8500	$2,406		$2,406	97.00%	$2,334
Subtotal Machinery & Tools	**$4,940,900**		**$100,202**		**$100,202**		**$102,162**
Heavy Equipment	$158,200	$ 2.8600	$4,525		$4,525	85.00%	$3,846
Subtotal Heavy Equipment	**$158,200**		**$4,525**		**$4,525**		**$3,846**
Business Personal Property Late Filing Fees	**$12,358**		**$12,358**		**$12,358**	**81.14%**	**$10,027**
Totals	**$2,260,307,689**		**$18,159,045**		**$16,765,758**		**$15,556,431**

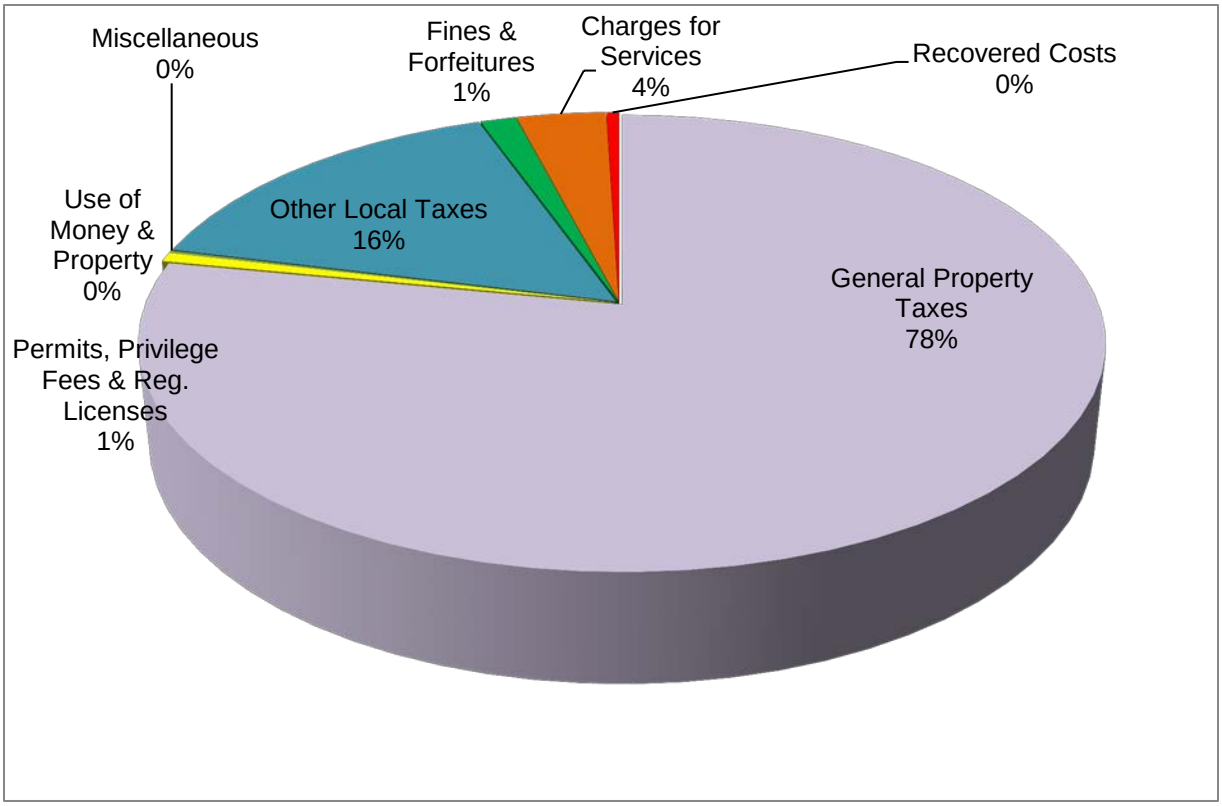
The chart below depicts the growth in taxable assessed values over the last ten years.

Taxable Assessed Property Values



Total taxable assessed values for all property decrease by $584,807,000 from FY13. Property tax revenues for Public Service Companies and Machinery have been estimated at FY13 actual revenue levels. Personal property tax is levied on the tangible property of individuals and businesses. For individuals, this is primarily associated with automobiles. For business, examples include motor vehicles, machines, fixtures and tools. Vehicle values were estimated based on actual billings during FY13 which assumes a slight improvement in vehicle sales and values.

FY14 General Fund revenues are shown below. Major sources include the property tax, sales tax, consumer utility tax and intergovernmental revenue from the state and federal governments.



The County's fee schedules for FY14 remained substantially unchanged except real estate tax rate and Solid Waste Tipping Fee. There was an increase in the real estate tax rate in order to equalize the real estate tax rate due to the reassessment of the county's real estate values. This real estate tax rate increased from $.54 per $100 to $.6728 per $100. At the Transfer Station, we increased the tipping fee by $2 per ton, effective July 1, 2013, bringing the tipping fee to $65 per ton.

In prior years Northampton County experienced a high rate of growth in recordation tax revenues due to an active local real estate market. In recent years this revenue source is beginning a rebound as the housing market is beginning to increase and arms-length transactions are occurring with greater frequency. While we are not at our peak revenue year of FY2007 when we generated $260,000 in recordation taxes, we continue to see this source increase and we anticipate that we will collect $170,000 in FY2014, an increase just under 1% from the FY2013 amount. This revenue stream is an important indicator to the County as to the health and welfare of our local real estate market, since we are heavily reliant upon property tax as a general source of revenue for our budgetary needs.

The telephone portion of the Consumer Utility Tax and the Mobile Telecommunications Tax were replaced beginning January 1, 2007 by the new state-administered communications sales and use tax.

The revenue from the new tax is estimated under the Other Local Taxes section of General Fund revenues and was designed to be revenue neutral with the loss of the Consumer Utility Tax and Mobile Telecommunications Tax revenue categories. For FY14, the tax will generate an estimated $500,000, a decrease of $20,000 from FY13.

Sales Tax revenues for FY14 have been estimated to increase $119,412 from the FY13 amended budget to $1,434,029 based on estimates provided by the state. Of the sales tax revenues it receives, the County forwards 19% of half that amount to towns located within the County. The amounts are allocated based on school-aged children residing within the town limits.

County fines are anticipated to increase as a result of adding 2 positions focused on traffic enforcement through the Sheriff's Office. The increased revenue is intended to offset the cost of the 2 positions and to provide an opportunity to apply the remaining increased revenue to the Sheriff's Office to address long-delayed salary adjustments to the law enforcement positions.

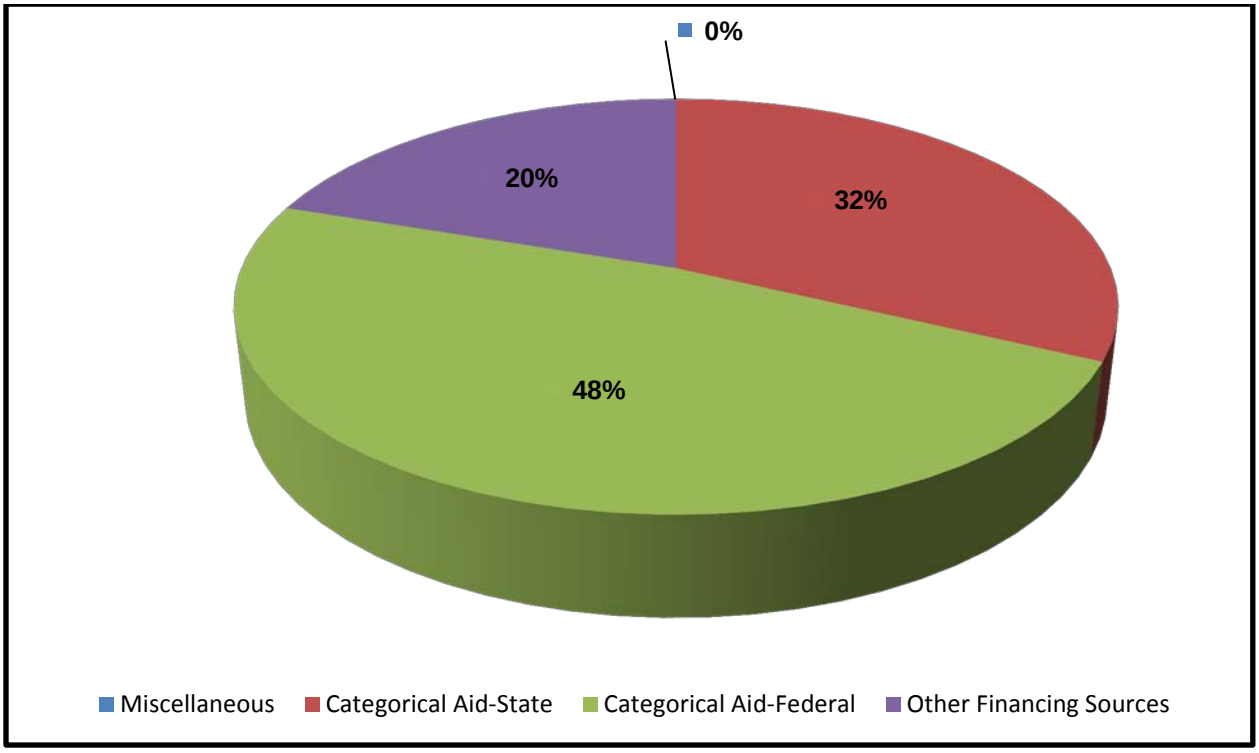
Compensation Board funding has increased by 10%, an increase of $138,966, to offset the state-imposed 2% COLA for the Constitutional Officers and their employees as well as the "state-sponsored" employees in Social Services and Voter Registrar.

Finally, the state eliminated a program known as the "Locality Contribution to State Aid", thus allowing the county to retain $200,000 for our local budget. From 2008 through 2012, the County provided a contribution to the state, totaling $1,033,703. This program had been a significant drain on local resources that were sorely needed and the elimination of this program, which had affected every Virginia locality, was positively received.

SOCIAL SERVICES FUND

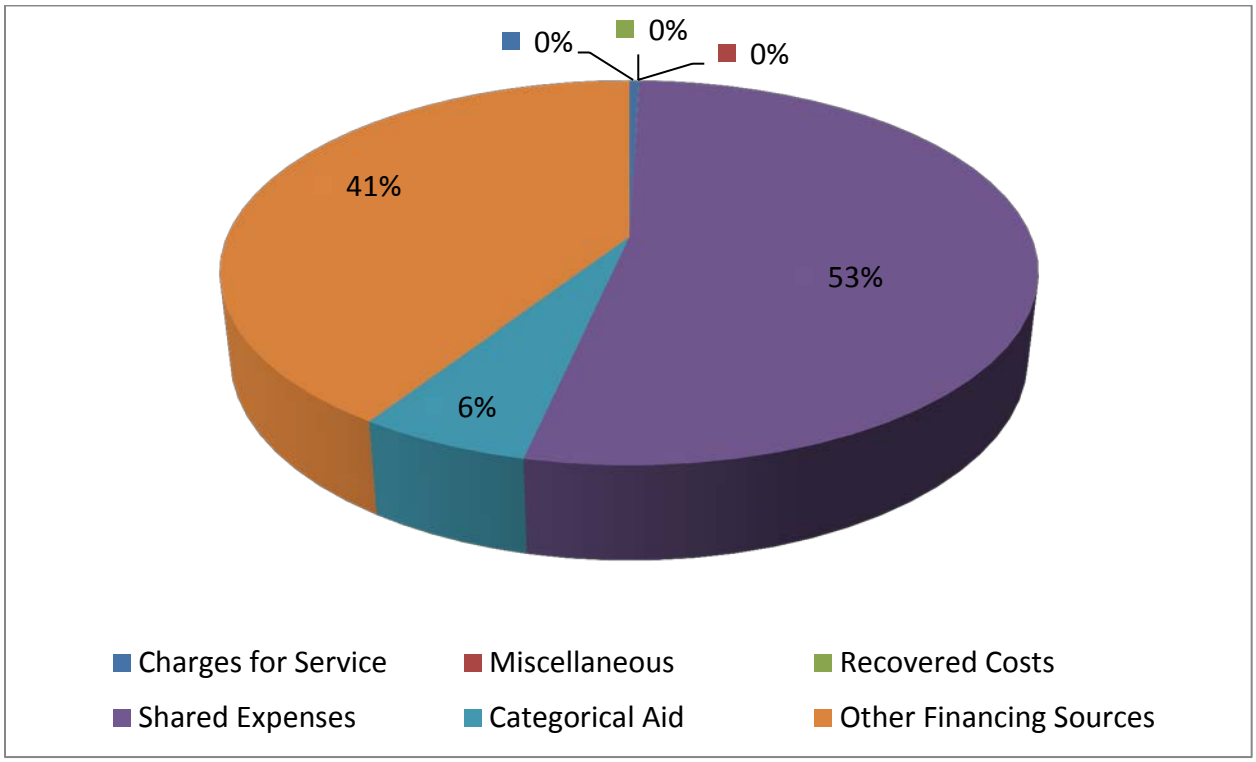
Budgeted expenditures for FY14 in the Social Services Fund reflect an overall increase of $39,562 from the amended FY13 budget. State and federal revenues are budgeted at $897,023 and $1,350,419 respectively. These estimates reflect an increase from the amended FY13 budget of 2% each in State and Federal aid. .

The FY14 budgeted local contribution is budgeted at $547,321 which is level funding with the FY13. The following chart reflects revenue sources for the Social Services Fund.



EASTERN SHORE REGIONAL JAIL OPERATING FUND

The County's approved local contribution for the operation of the Eastern Shore Regional Jail is $1,449,564. The state is expected to contribute a total of $2,068,190 through a combination of reimbursements from the Compensation Board and a per diem rate for the number of prisoners housed.



SCHOOL FUNDS

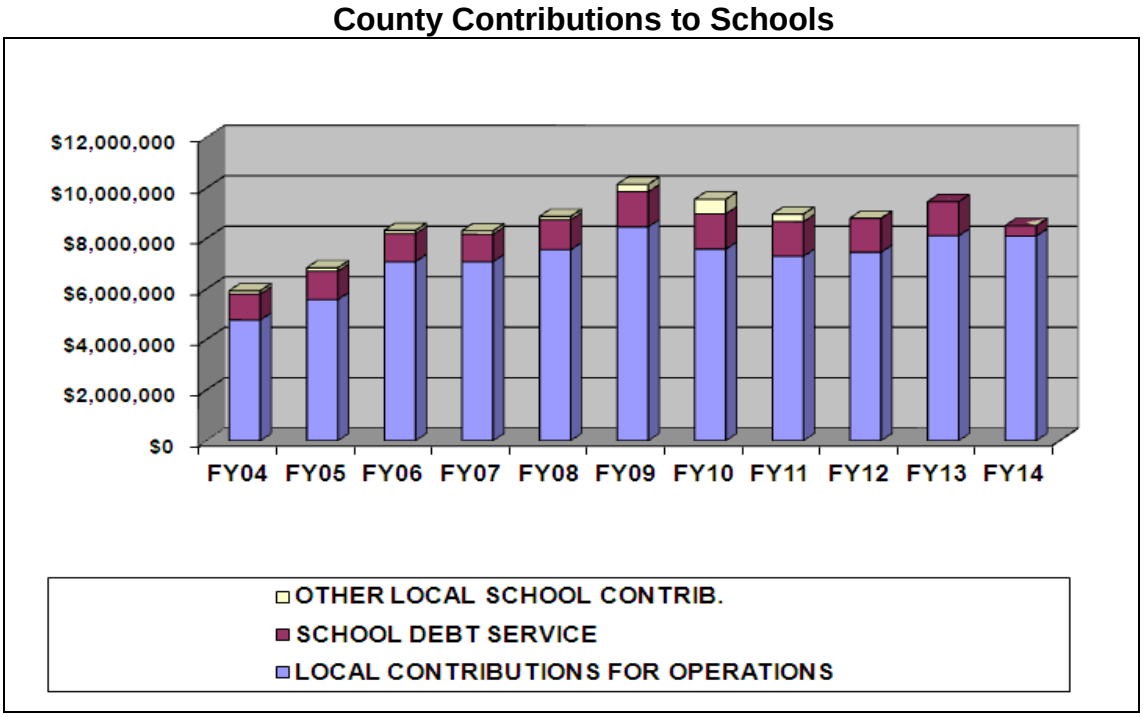
State Revenues - State revenues will provide a total of $1,668,325 in sales tax funding and $6,804,901 in categorical aid for Northampton County Public Schools in FY14. These estimates amount to an increase of 5% in sales tax and a 4% decrease in categorical aid. State funding is distributed based on the Composite Index which is calculated every two years. The Composite Index is calculated based on a number of variables. They include the True Value of Property (local and state-wide), Adjusted Gross Income (local and state-wide) and Taxable Retail Sales (local and state-wide). Each of these factors is first compared to the Adjusted Daily Membership (ADM) (local and state-wide), and then to the population (local and state-wide). The formula weights True Property Values at 50%, Adjusted Gross Income at 40% and Taxable Retail Sales at 10%. The Composite index represents the amount of a school's division's budget that Northampton County is responsible for funding. For FY 13 & 14, the composite index is .5103. This is a small decrease from FY12 composite index of .5109.

Local Contribution – Includes funds for regular school operation, including the local share of the State Standards of Quality. Additional funds are appropriated for Debt Service. The local operating contribution for FY14 of $8,108,243 reflects an increase of $144,742 or 2%. For the year ended June 30, 2009, the school system has a surplus of $604,694 which was ear-marked for future capital needs. For FY12, School Administration had a surplus of $472,629. Final numbers are not available at this time for FY13 but the school has predicted there will be a surplus.

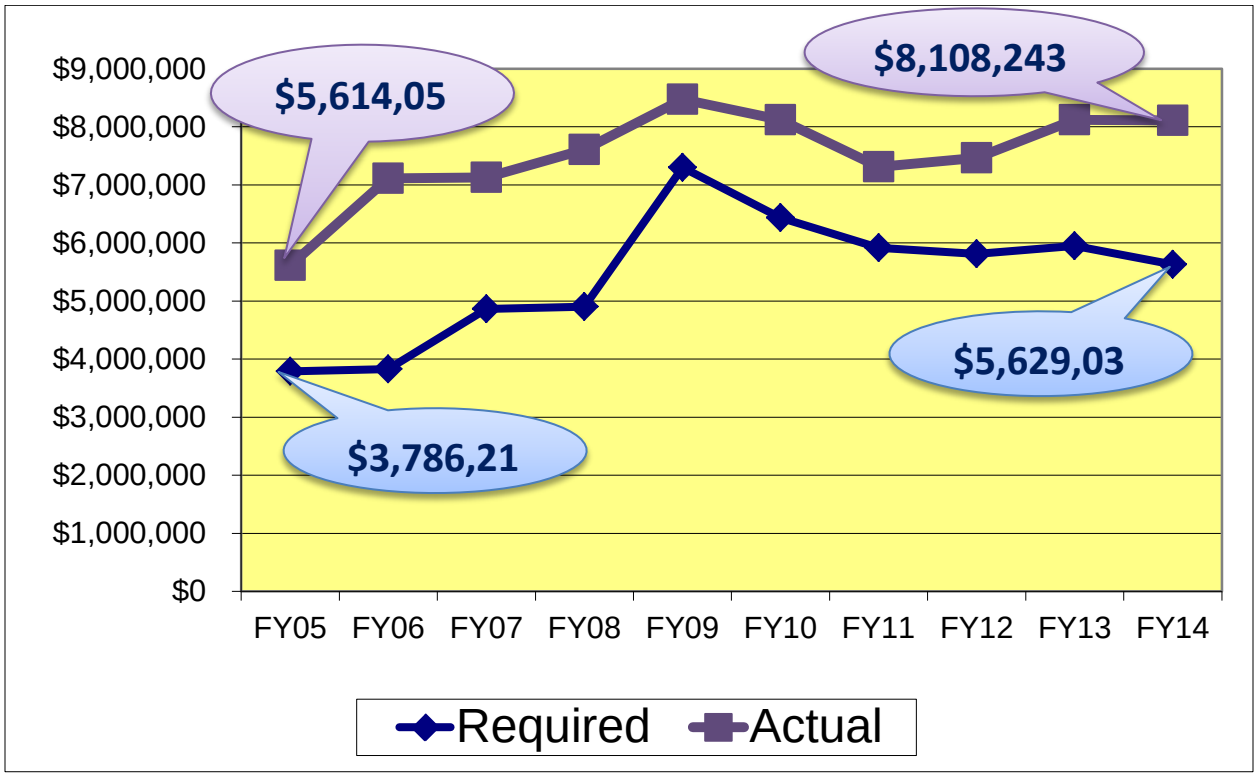
The following chart illustrates the local contribution to the schools from 2004 to 2014.

FY	LOCAL CONTRIBUTIONS FOR OPERATIONS	SCHOOL DEBT SERVICE	OTHER LOCAL SCHOOL CONTRIB.	GRAND TOTAL
FY04	$4,783,603	$1,024,600	$129,793	$5,937,996
FY05	$5,592,416	$1,122,800	$132,838	$6,848,054
FY06	$7,092,289	$1,107,900	$130,317	$8,330,506
FY07	$7,092,289	$1,088,100	$132,468	$8,312,857
FY08	$7,565,614	$1,183,075	$134,030	$8,882,719
FY09	$8,470,611	$1,392,155	$290,303	$10,153,069
FY10	$7,590,508	$1,396,782	$576,420	$9,563,710
FY11	$7,307,993	$1,369,923	$297,281	$8,975,197
FY12	$7,466,737	$1,343,087	$0	$8,809,824
FY 13	$7,963,501	$1,343,087	$0	$9,306,588
FY14	$8,108,243	$407,450	$0	$8,515,693

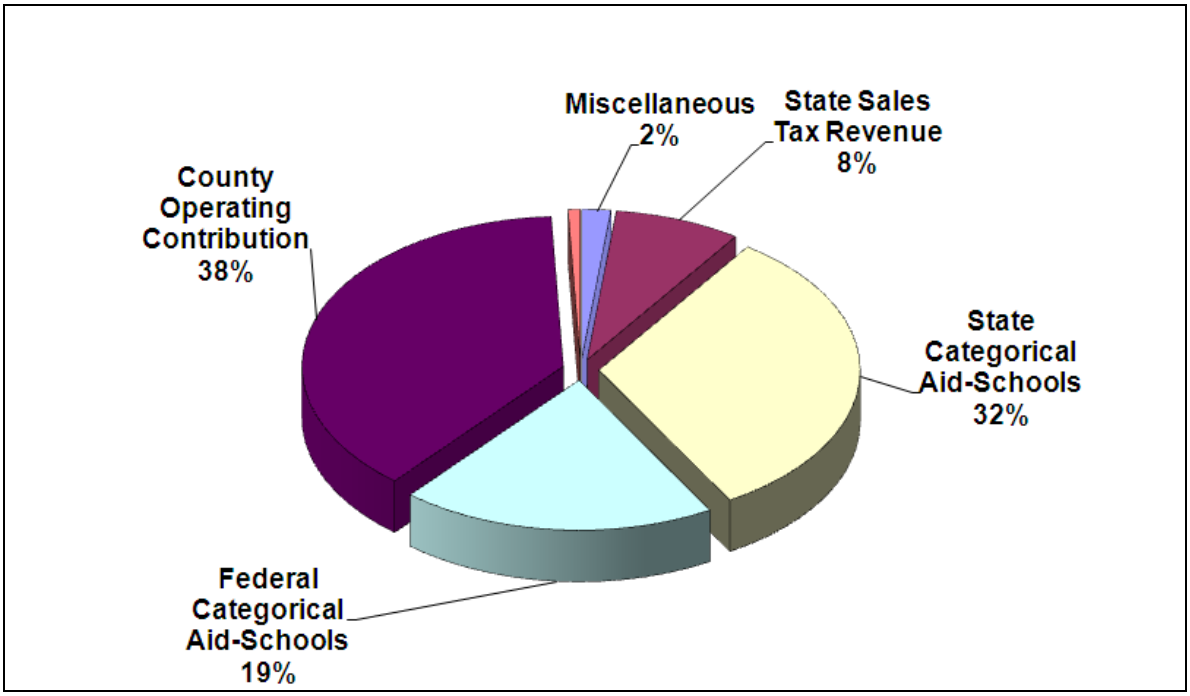
Graphically, the above table appears as follows:



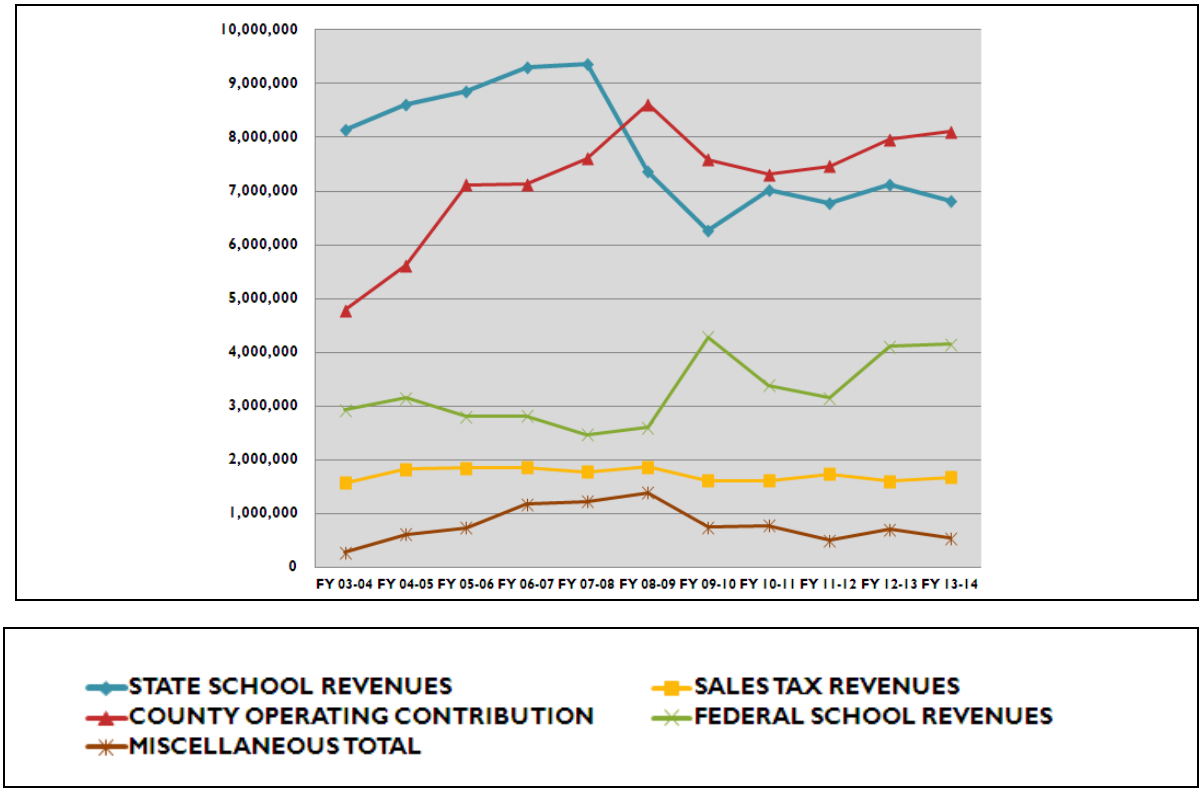
The County's actual contribution has historically exceeded the minimum level mandated by the Commonwealth.



The following graph illustrates the School revenue sources:



The historical funding trends since the year 2004 are as follows:



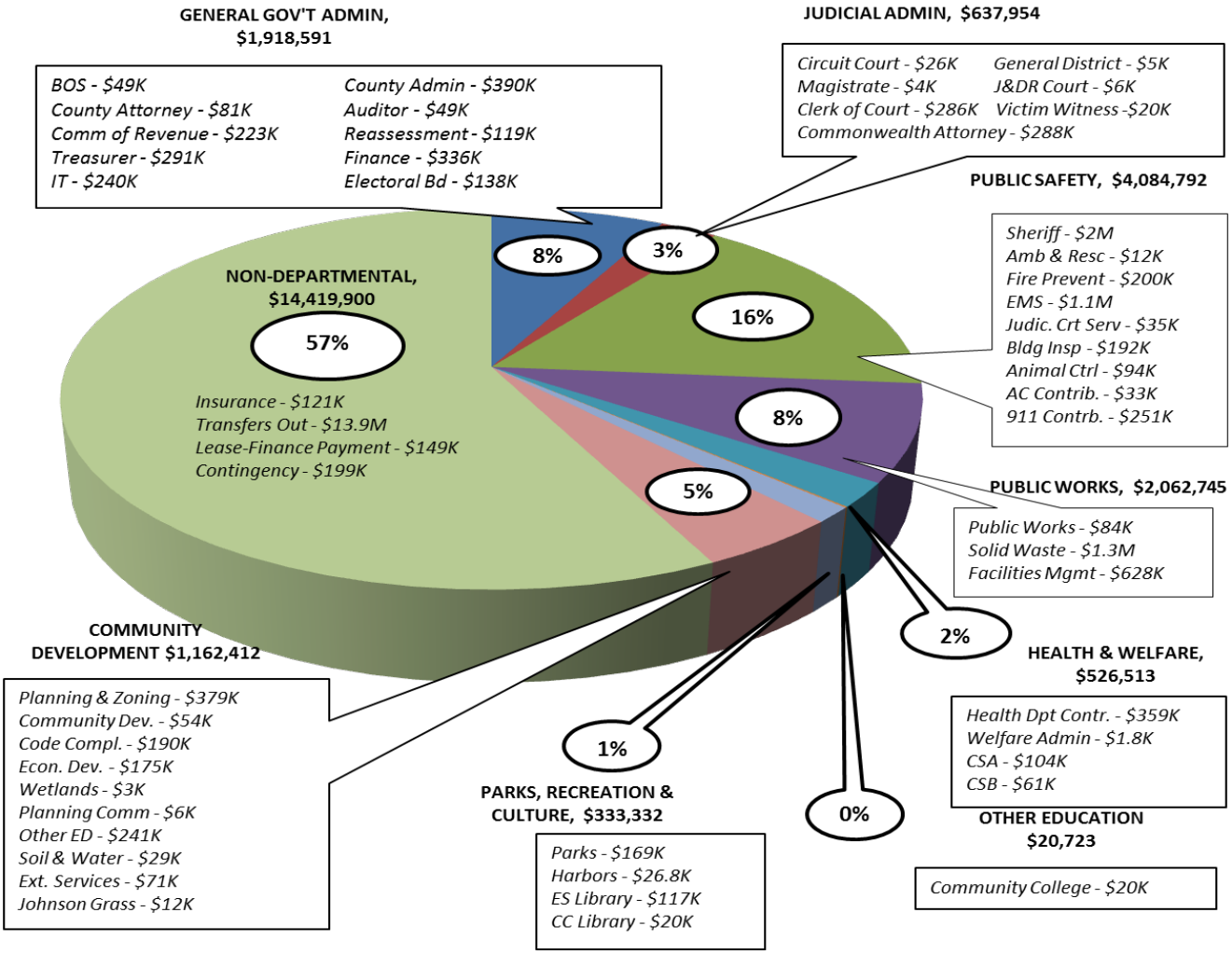
SUMMARY OF EXPENDITURES

GENERAL FUND

For FY14, net General Fund expenditures (net of inter-fund transfers) are $11,216,667 compared to $10,934,789 for the FY13 adopted budget for an increase of $281,878. The significant changes in expenditure are listed below:

- Increase in Sherriff department expenditures due to the operational costs associated with new canine unit for drug searches. The Canine Unit was purchased through the Asset Forfeiture Funds.
- The county increased its contributions to each fire company by $5,000.
- In the Code Compliance Department, the county provided a budget of $ 100,000 to address demolition & other code enforcement services.
- In Solid Waste Department, expenditures were increased to cover additional operational cost of the new convenience center. The sixth convenience center is to open in FY14.
- Fuel expenses across all departments have been reduced by $25, 000.

The departments proportionate share of the General Fund Expenditures is illustrated as follows:



CONTRIBUTIONS TO OUTSIDE AGENCIES

The County makes a number of contributions each year to outside agencies through its General Fund. The Northampton County Board of Supervisors adopted a policy on contributions in November 2004 and amended it in December 2005. The amended policy states that the Northampton County Board of Supervisors:

- » refrains from making donations to any religious or charitable organization;
- » refrains from donating to trade organizations, labor unions, and political organizations;
- » reserves the right to make donations to the volunteer fire and rescue services organizations located in Northampton County;
- » reserves the right to donate money (equivalent to any county fees incurred) to organizations that incur county fees in the performance of a service or services that the County Administrator deems necessary or desirable. Without exception, the County Administrator's written approval must be secured by an organization prior to the commencement of any service for which it expects to be reimbursed.

The revised policy eliminated the County's ability to participate in challenge grants administered by the Commonwealth of Virginia or Federal agencies. Accomack and Northampton Counties fund several agencies jointly through formal agreements and for FY14, Northampton County funding was adjusted to conform to those agreements in light of the Accomack approved budget for FY14 which included reductions.

Listed in the following table are the agencies that requested funding for FY14 and the amount included in the approved budget.

Account	Agency	2013 Actual	2013 Amended Budget	2014 Approved Budget	Increase / Decrease	% Change
52180	A-N Animal Control Facility	$28,452	$33,138	$33,138	$0	0%
52150	A-N PDC-Groundwater Comm.	$17,885	$17,885	$17,885	$0	0%
52125	A-N Planning District Comm.	$32,518	$32,518	$32,518	$0	0%
52175	A-N Transportation District Comm	$18,665	$25,608	$18,666	($6,942)	-27%
52200	Op/Sail	$45,000	$45,000	$0	($45,000)	-100%
52675	Cape Charles Memorial Library	$20,000	$20,000	$20,000	$0	0%
52100	Eastern Shore of Virginia Housing Alliance	$4,747	$4,747	$4,747	$0	0%
56450	Eastern Shore Public Library	$111,969	$111,969	$117,567	$5,598	5%
52500	Eastern Shore Task Force	$5,900	$5,900	$5,900	$0	0%
52325	ES Area Agency on Aging	$14,400	$14,400	$9,400	($5,000)	-35%
52350	ES Community College	$20,723	$20,723	$20,723	$0	0%
56400	ES Community Services Board	$57,855	$57,855	$61,538	$3,683	6%
52375	ES Emerg. Medical Serv. Council	$11,707	$11,819	$11,492	($327)	-3%
52400	ES Fire Training Center/Acc Co.	$13,700	$13,700	$13,700	$0	0%
52460	ES of VA Barrier Island Center	$0	$0	$0	$0	0%
52450	ES of VA Res Cons & Devpt Comm.	$7,268	$7,268	$7,268	$0	0%
52475	ES Soil & Water Conserv District	$10,898	$10,898	$10,898	$0	0%
56500	ESVA 911 Commission	$224,314	$222,122	$215,592	($6,530)	-3%
52735	HR Small Business Devpt. Center	$1,000	$1,000	$1,000	$0	
52600	NC Fire & Rescue Commission	$8,935	$8,000	$10,000	$2,000	25%
52625	NC Health Department	$348,764	$353,319	$359,175	$5,856	2%
52650	NC Social Services-CSA Program	$104,000	$104,000	$104,000	$0	0%
52490	Southeast Rural Comm Asst Proj.	$0	$0	$0	$0	
52680	SPCA License Plate Pass-Thru	($86)	$0	$0	$0	
52700	Star Transit	$67,024	$67,024	$68,640	$1,616	2%
52750	VA Dept. of Forestry	$2,324	$2,790	$2,790	$0	0%
52730	VA's Broadband Internet Project	$0	$0	$0	$0	
52725	VA's ES Tourism Commission	$114,723	$114,750	$114,750	$0	0%
52710	VJCCA Program/Accomack Co.	$902	$2,500	$2,500	$0	0%
52250	Vol Fire Dept - Cape Charles	$25,000	$25,000	$30,000	$5,000	20%
52275	Vol Fire Dept - Cheriton	$25,000	$25,000	$30,000	$5,000	20%
52550	Vol Fire Dept - Eastville	$25,000	$25,000	$30,000	$5,000	20%
52300	Vol Fire Dept - Exmore/Community	$25,000	$25,000	$30,000	$5,000	20%
52575	Vol Fire Dept - Nassawadox	$25,000	$25,000	$30,000	$5,000	20%

SOCIAL SERVICES FUND

The Social Services Fund budget includes local funds of $547,321. This is level funding from the FY13 approved budget. The department's expenditures operate programs to prevent dependency and encourage self-sufficiency; preserve and restore family stability as well as promote and protect the well-being of adult protective services, foster care, employment services, food stamps, temporary assistance to needy families, Medicaid and child care.

EASTERN SHORE REGIONAL JAIL OPERATING FUND

The Eastern Shore Regional Jail became operational in May 2007 and due to its regional characteristics and the oversight of a separate board, the activities were budgeted in a separate fund beginning in FY08. The operating budget for FY14 is $3,534,254. This is a $132,632 decrease in expenditures when compared to the FY13 adopted budget. For FY14, the County included a local contribution of $1,449,564, a decrease of $46,920 over the FY13 adopted budget.

SCHOOLS FUND

The approved FY14 budget includes operational funding of $8,108,243 for the county's schools which includes the lease payments for new school buses (the sixth year of funding for the School Board's vehicle replacement schedule). This is an increase of $144,742 from FY13 operating contributions to the school.

In addition to the local contribution, the County funded an additional $407,450 in debt service for FY14. Declining enrollment continues to negatively impact the amount of funding available from the state. More detailed information on the impact of these factors is included above in the Revenue Analysis section of this document under "School Revenues".

DEBT SERVICE FUNDS

The County operates debt service funds for debt associated with the school system and other General debt including the County Complex, Regional Jail, Landfill Closure and Transfer Station. Funding for the repayment of school debt comes directly from the County's General Fund. For the remaining debt, debt service is funded in accordance with a plan developed by the County's financial advisors. The County is currently contributing to a debt service fund which is designed to cover all current and future debt service anticipated as part of the County's Capital Improvement Plan. For FY14, in accordance with the plan, a percent of the property tax levy will be transferred to this fund to adequately cover the required debt service. Revenues in the General Debt Service Fund are generated through a combination of the special tax levy, growth in the existing tax base; savings achieved through the bond program and rent payments from the department of Social Services for their new building.

EMPLOYEE COMPENSATION

The Board seeks to maintain a competitive compensation program to attract, retain and motivate qualified employees. The budget does include a 3% cost-of-living effective August 1, 2013 for all employees (full and part-time County, Constitutional and State-Sponsored employees). The compensation changes discussed here do not include employees of the School System, Social Services, the 911 Commission employees or the Eastern Shore Virginia Broadband Authority which are determined by those respective Boards.

For FY14, the County's retirement contribution will be 10.18% of all full-time employees' salary. This rate is no change from the FY13 contribution.

The county's health insurance plan has increased as a result of usage. The budget includes a 12% increase in the employer contribution, bringing the monthly employer contribution rate from $473.74 to $530.58 to offset the increased premiums.

The Affordable Health Care Act contains a provision that part-time employees, exceeding 30 hours weekly, will be eligible for health insurance. We have amended the definition of part-time to lower the threshold to 29 hours or less. However, we have included a small pool of funds ($40,000) to address this if this is triggered.

SUMMARY OF CAPITAL OUTLAY

The FY14 budget includes funding for capital outlay in the amount of $145,277 financed through capital leases as follows:

DEPARTMENT	ITEM	PAYMENT	TOTAL w/ Interest
Sheriff	Vehicles(4)	$34,691.50	$145,277
Financing over three years (assuming 3 % interest rate)			
School	Buses (5)	$108,913.17	$544,565.85
Total Financing over five years (Assumes interest rate of 5%) *This is the sixth year of the Scheduled Bus Replacement for the next round of buses.*			

SUMMARY OF FUND BALANCE

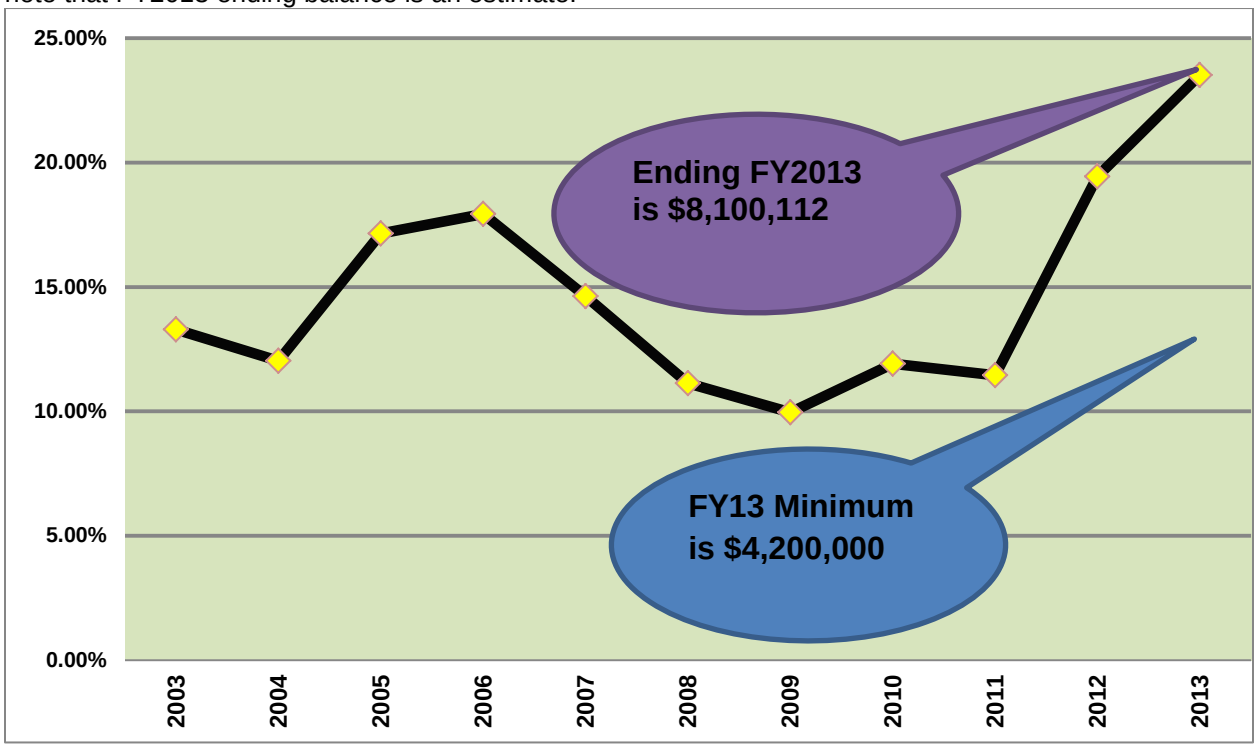
The FY13 General Fund budget included a contribution of $214,098 to fund balance, which was reversing the trend from the last 3 fiscal years in which an appropriation from fund balance was needed to balance the budget. For FY14, there is no contribution from fund balance needed to balance the budget; however, we were unable to include a dedicated contribution to increase fund balance.

The adopted fund balance policy at the beginning of FY14 states that unreserved fund balance should not fall below 8% of the combined operating expenditures of the General, Social Services, Eastern Shore Regional Jail and School Operating Funds (less interfund transfers). As of September 10, 2013 Board of Supervisors Meeting, this policy was revised. The new adopted policy states that unreserved fund balance should not fall below 10% of the combined operating expenditures of the General, Social Services, Eastern Shore Regional Jail and School Operating Funds (less interfund transfers). When the County issued its 2012 refunding bonds through Virginia Resource Authority (VRA), the County pledge to maintain its General Fund unassigned fund balance equal to a minimum of $4,200,000 for FY2013 and annually thereafter through the term of the Lease with VRA through 2033.

The Eastern Shore Regional Jail Fund, Social Services Fund and School Funds have not historically accumulated a separate fund balance (except for a small amount designated for scholarships, etc.); therefore General fund balance must be sufficient to cover unexpected cash flow needs and lagging revenue collections in those funds when necessary.

Beginning with the FY07 fiscal year, the Board took action to allow the School Operating Fund to accumulate a reserved fund balance with any unspent appropriations for the purpose of funding projects included in their approved capital improvement plan. Any unspent appropriations in the school operating fund for FY14 will be recorded as reserved fund balance within that fund for the purpose of funding the projected sick leave liability for FY 13 and any remaining funds once that obligation is met shall be transferred to the School Capital Fund.

The following table reflects unreserved General Fund balances at June 30th, since 2003. Please note that FY2013 ending balance is an estimate.



ECONOMIC FACTORS AFFECTING THE BUDGET

The County's financial performance and planning is impacted by global, national and local economic factors. FY14 the economy remains constant with little change expected. For FY14, the unemployment rate is 8.0% for Northampton County. This is .7% higher than the National unemployment rate of 7.3%. Northampton County's per capita personal income is $22,824 as compared to the national per average of $27,915 according to the most recent numbers published by the U.S. Bureau of Census.

Since FY07, the County's revenues have been impacted greatly by the ongoing adjustment in the housing sector nationwide. Although officials expect the economy to improve gradually over the next year or two with a slow housing recovery and gradual improvement in credit conditions, much uncertainty remains surrounding that outlook. Locally, real estate activity has remains constant with the last fiscal year. Housing inventories are high, length of time on the market has increased, and a large percentage of the sales taking place within the County involve distressed properties rather than typical arm's length transactions.

The County's budget continues to be affected by the increase in energy prices. Over the past several years, the County's operating budget has continued to absorb the high gasoline prices as well as non-competitive electric rates from the only available provider.

LEGISLATIVE FACTORS AFFECTING THE BUDGET

The County continues to be negatively affected by changes imposed by the Virginia General Assembly. The cap on PPTR (Personal Property Tax Relief) has limited the amount of funds localities may receive in order to lower the tax burden on individual tax payers' personal vehicles. For the past 5 years, in an effort to balance the state's budget, localities were directed to remit lump sum payments to the state or receive less money in state revenues. This state directive was in effect for Fiscal Years 2009, 2010, 2011, 2012 and 2013. In total, the County has remitted $1,033,703 to the state during these fiscal years which have been as equally challenging for the localities as it has been for the state. The county is happy to report, that for this fiscal year, the state eliminated the program and no payment was required from the county.

The Board of Supervisors adopts a legislative agenda annually which is submitted to the Virginia Association of Counties for its support in the upcoming General Assembly. The County requests support and works through its representatives in the state Senate and House to advance these legislative goals. The complete current agenda is shown in Appendix B and includes such items as equal taxing authority as provided to cities and towns, increased state funding to meet its full obligation for Constitutional Offices and full restoration of state funding for the Standards of Quality (SOQ) educational standards These items will impact future operating budgets of the County.

The Fiscal Year 2013 has been a more stable year with the addition of Ms. Leslie M. Lewis, who joined our team in March 2012. This has allowed her to take full ownership of the new Fiscal Year 2014 budget document, from start to finish. I would like to thank the entire staff of the Finance Department, especially Ms. Lewis, who has demonstrated able leadership and professional guidance to the County as we tackled several major financial projects this year, including the refinancing of the County's debt.

Lastly, the continued leadership and guidance from the Board of Supervisors provides a clear vision and direction for the County to move forward economically and efficiently while seeking to provide a clear and sound foundation for all of our citizens.

Sincerely,

Katherine H. Nunez

County Administrator

FUND STRUCTURE AND BASIS OF ACCOUNTING

FUND STRUCTURE

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. Each fund is a separate set of self-balancing accounts that consists of assets, liabilities, fund equity, revenues, and expenditures. The County's financial statements present two different kinds of statements (government-wide and fund), with two different approaches and views of the County finances. The government-wide statements provide information on the overall financial status of the County. This method is comparable to the method used in private industry. The fund financial statements focus on the individual funds of the County government, reporting the operations in more detail than the government-wide statements. When presented in a single report (the County's Comprehensive Annual Financial Report), both perspectives allow the user to address relevant questions, broaden the basis for comparison, and enhance the County's accountability. The various funds presented in the financial statements are as follows:

Governmental Funds – The governmental funds report most of the County's basic services. The governmental funds serve essentially the same function as the governmental activities in the government-wide financial statements. The governmental fund financial statements focus on near-term cash flows and the amount of spendable resources available at the end of the fiscal year. The individual governmental funds are:

General Fund – The General Fund is the General operating fund of the County. This fund accounts for all revenues and expenditures of the County which are not accounted for in other funds. The General Fund is considered a major fund for financial reporting purposes.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than those derived from special assessments, or dedicated for major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Special Revenue Funds consist of the Social Services (VPA) Fund, Eastern Shore Regional Jail Fund, Purchase of Development Rights Fund, West Fairview and Culls CDBG Project Funds, the Parks and Recreation Project Fund, the Broadband Project Fund, Sale of Forfeited Assets Fund, and the HMGP Home Elevation Project Fund. The Social Services Fund and the Eastern Shore Regional Jail Fund are considered major funds for financial reporting purposes.

Debt Service Funds – Debt Service Funds of the County include the Industrial Park Debt Service Fund, the School Debt Service Fund and the General Debt Service Fund.

Capital Projects Funds – The County currently has several Capital Project Funds including the 2002 Bond Capital Project Fund, the Regional Jail Capital Project Fund, the Administration Renovation and Landfill Closing Fund, the Literary Loan Project Fund and the QZAB Capital Project Fund.

Proprietary Funds – Proprietary funds are used to account for business-type activities and can be one of two types; enterprise funds or internal service funds. The County has one proprietary fund, an enterprise fund called the Public Utilities Fund. The activities of the fund are financed through user fees and the fund is anticipated to be self-supporting for FY14.

Fiduciary Funds (Agency Funds) account for assets held by a governmental unit in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. In Northampton County, these funds are all Agency Funds, and consist of the IDA Operating Fund, Special Welfare Fund, E-911 Local and Capital Funds, Mental Health and Retardation Fund, Local Sales Tax Fund, Building Inspection Fees Fund, and the State Health Department Fees Fund.

Many of the County's funds operate under project-length budgets and are therefore not included in the County's Annual Operating Budget. Since Fiduciary Funds are assets held in a trustee capacity for other organizations, the County does not adopt budgets for those funds or report on their budget status in its financial statements. The following matrix reflects the budgeting methods for all funds of the County.

Fund Type	Fund Name	Annual Operating Budget	Project Length Budget	Agency Funds (No County Budget)
Governmental:				
General Fund		X		
Special Revenue Funds:				
	Social Services (VPA) Fund	X		
	Eastern Shore Regional Jail Fund	X		
	Purchase of Development Rights Fund	X		
	Culls CDBG Project Fund		X	
	West Fairview CDBG Project Fund		X	
	Parks & Rec EDI Project Fund		X	
	Sale of Forfeited Assets Fund		X	
	HMGP-1905 Home Elevation Fund		X	
Debt Service Funds:				
	General Debt Service Fund	X		
	Industrial Park Debt Service Fund	X		
	School Debt Service Fund	X		
Capital Project Funds:				
	2002 Bond Capital Project Fund		X	
	Regional Jail Capital Project Fund		X	
	Admin. Renovations & Landfill Closure		X	
	Literary Loan Project Fund		X	
	QZAB Capital Project Fund		X	
	Capital Reserve Fund		X	
	Waste Water Fund		X	
Proprietary				
Enterprise Fund:				
	Public Utilities Fund	X		
Fiduciary				
Agency Funds:				
	Eastern Shore of VA Broadband Fund			X
	E-911 Operating and Capital Funds			X
	Special Welfare Fund			X
	NC Tourism Capital Fund			X
	Local Sales Tax Fund			X
	Building Inspection Fees Fund			X
	State Health Dept. Fees Fund			X
Component Unit School Board:				
	School Operating Funds	X		

BASIS OF ACCOUNTING

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 45 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Funds utilize the accrual basis of accounting where the measurement focus is upon determination of net income, changes in net assets, financial position, and cash flows.

Fiduciary Funds account for assets held by the government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include the County's Agency Funds. Fiduciary funds utilize the accrual basis of accounting as described in the Proprietary Funds presentation.

BASIS OF BUDGETING

The County's Annual Operating Budget is adopted on a modified accrual basis for all included funds. The budgetary basis and the accounting basis are the same for all governmental funds. The modified accrual basis (also used for the fund financial statements) recognizes revenues as they are measurable and available to meet the current period's expenditures, and recognizes expenditures as they are incurred. The accrual basis (used for the government-wide financial statements and the fund financial statements for proprietary funds) recognizes revenues as they are earned and expenses when a liability is incurred.

FIXED ASSETS, CAPITALIZATION, AND DEPRECIATION

The standard for capitalization of tangible property is $5,000 or more per unit with an expected useful life greater than one year. Depreciation is provided over estimated useful lives of assets using the straight-line method. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts and the gains or losses are reflected on the income statement.

SUMMARY OF BUDGETED FUNDS, FUNCTIONS, AND DEPARTMENTS

FUND	FUNCTION	DEPARTMENT
GENERAL FUND		
	GENERAL ADMINISTRATION	
		BOARD OF SUPERVISORS
		COUNTY ADMINISTRATOR
		COUNTY ATTORNEY
		INDEPENDENT AUDITOR
		COMMISSIONER OF REVENUE
		GENERAL REASSESSMENT
		COUNTY TREASURER
		FINANCE
		INFORMATION TECHNOLOGY
		ECONOMIC DEVELOPEMENT
		ELECTORAL BOARD
	JUDICIAL ADMINISTRATION	
		CIRCUIT COURT
		GENERAL DISTRICT COURT
		MAGISTRATES
		JUVENILE & DOMESTIC COURT
		CLERK,CIRCUIT COURT
		VICTIM-WITNESS PROGRAM
		COMMONWEALTH ATTNY.
	PUBLIC SAFETY	
		SHERIFF
		AMBULANCE & RESCUE
		FIRE PREVENTION
		EMERGENCY MEDICAL SERVICES
		BUILDING INSPECTIONS
		ANIMAL CONTROL
		ANIMAL CONTROL – CONTRIBUTION
		EMERGENCY SERVICES
		JUDICIAL COURT SERVICES
		CARE & CONFINEMENT OF PRISONERS
	PUBLIC WORKS	
		PUBLIC WORKS ADMINISTRATION
		SOLID WASTE SERVICES
		FACILITIES MANAGEMENT
		PUBLIC UTILITIES

FUND	FUNCTION	DEPARTMENT
	HEALTH & WELFARE	
		LOCAL HEALTH DEPT.
		CHAPTER X BOARD (CSB)
		WELFARE ADMINISTRATION
		STATE & LOCAL HOSPITAL
		COMPREHENSIVE SERVICES ACT
	EDUCATION	
		COMMUNITY COLLEGE
		OTHER EDUCATIONAL EXPENSES
	PARKS, REC. & CULTURAL	
		PARKS & RECREATION
		HARBORS & BOAT RAMPS
		REGIONAL LIBRARY
		LOCAL LIBRARY
	COMMUNITY DEVELOPMENT	
		PLANNING & ZONING
		COMMUNITY DEVPT.
		CODE COMPLIANCE
		ECONOMIC DEVELOPMENT
		WETLANDS & ARCH. REVIEW
		JOINT LOCAL PLANNING COMM.
		OTHER ECONOMIC DEVPT.
		SOIL & WATER CONSERVATION
		EXTENSION SERVICE – ADMIN.
		EXTENSION SERVICE-JOHNSON GRASS
	NON-DEPARTMENTAL	
		WORKER'S COMP. INS.
		GENERAL INSURANCE
		TRANSFERS TO OTHER FUNDS
		GENERAL DEBT SERVICE
		CONTINGENCY
SOCIAL SERVICES (VPA) FUND		
	HEALTH & WELFARE	OPERATIONS

FUND	FUNCTION	DEPARTMENT
PURCHASE OF DEVELOPMENT RIGHTS FUND		
	COMMUNITY DEVELOPMENT	COMMUNITY DEVPT.
EASTERN SHORE REGIONAL JAIL FUND		
	PUBLIC SAFETY	OPERATIONS
WASTEWATER PROJECT		
	PUBLIC WORKS	OPERATIONS
CAPITAL RESERVE FUND		
	DEBT SERVICE	DEBT SERVICE
IDA DEBT SERVICE FUND		
	DEBT SERVICE	DEBT SERVICE
GENERAL DEBT SERVICE FUND		
	DEBT SERVICE	DEBT SERVICE
SCHOOL DEBT SERVICE FUND		
	DEBT SERVICE	DEBT SERVICE
PUBLIC UTILITIES FUND		
	PUBLIC WORKS	OPERATIONS
SCHOOL OPERATING FUNDS		
	EDUCATION	OPERATIONS

FINANCIAL POLICIES
Overview

The first goal of the County's Strategic Plan is to develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for its citizens. Northampton County strives to meet and improve the delivery of service to its citizens through sound fiscal management. The Board of Supervisors and county staff have committed themselves to this responsibility through the establishment of financial management policies and programmatic goals which demonstrate sound resource management and a high level of public accountability.

ACCOUNTING POLICY

1) General
   a) An accounting policy addresses the accounting methods utilized in the different fund types for revenues, expenditures, assets, liabilities and fund equity.
   b) An accounting policy also addresses the process through which revenues are collected and disbursements made.

2) Standards
   a) Generally Accepted Accounting Principles (GAAP).
   b) National Council on Governmental Accounting Statements.
   c) Governmental Accounting Standards Board (GASB).
   d) Financial Accounting Standards Board (FASB).
   e) Accounting Principle Board opinions.
   f) Accounting Research Bulletins.
   g) Code of Virginia.
   h) Commonwealth of Virginia's Library and Archives Public Records Management.

3) Financial Statements
   a) All activities for which the County exercises oversight responsibility are incorporated into the financial statements to form the reporting entity.
   b) The School Board and all of its funds (School, Cafeteria, Lunch Room, Health Grant, Capital Development and Scholarship) are classified as a discreetly presented component unit of the financial reporting entity.
   c) The Comprehensive Annual Financial Report (CAFR) will be prepared at the conclusion of the County audit.

4) Fund Accounting
   a) Accounts are organized on the basis of funds, each of which is considered to be a separate accounting entity.
   b) Operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund equities, revenues and expenditures, or expenses, as appropriate.
   c) Modified accrual basis of accounting will be followed by the governmental funds and agency funds with revenues recognized when measurable and available and expenditures recognized when incurred, with the exception of interest on long-term debt, which is recognized when due.
   d) Accrual basis of accounting will be followed by the proprietary fund types with revenues recognized when earned and expenses recognized when incurred.

5) Capitalization & Depreciation Policy (Fixed Assets)
   a) Fixed assets shall be capitalized for unit costs greater than a $5,000 expenditure.

   b) Fixed assets shall be depreciated over the estimated useful life of the asset using the straight-line method as follows:
      i. Buildings: 20 – 30 years
      ii. Equipment: 5-15 years
      iii. Assets acquired during the fiscal year will be depreciated on a monthly basis.

AUDIT POLICY

1) General
   Audit policy provides guidance on the selection of an independent accounting firm to provide opinions and/or reports on the County's financial statements and internal controls in compliance with federal and state standards.

2) Standards
   a) Generally Accepted Auditing Standards (GAAS).
   b) Government Auditing Standards issued by the Comptroller General of the United States.
   c) Specifications for Audit of Counties, Cities and Towns issued by the Auditor of Public Accounts of the Commonwealth of Virginia.
   d) Office of Management and Budget (OMB) Circular A-128 and Compliance Supplement for Single Audits of State and Local Governments.
   e) Code of Virginia

3) Planning and Performance
   a) To obtain reasonable assurance as to whether the financial statements are free of material misstatement by examining on a test basis evidence supporting the amounts and disclosures in the financial statements.
   b) To maintain compliance with the Single Audit Act.
   c) To perform additional audits of County, School Board and constitutional officer activities based upon risk assessment of activity, function or process.

4) Selection of Auditors
   a) Auditors will be selected to perform annual audits through a request for proposal (RFP) process every three years, unless otherwise approved by the Board of Supervisors.
   b) Auditors will review the Comprehensive Annual Financial Report (CAFR) for submission to the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

5) Opinions on Financial Statements
   a) Financial statements present fairly, in all material respects, the financial position of the County as of year-end and the results of its operations and cash flows of its proprietary funds for the year then ended in conformity with Generally Accepted Accounting Principles.
   b) Other data included in the CAFR designated in the statistical section is not audited and accordingly has no opinion.

BUDGET POLICY

1) General
    a) The County's budget policy will address the processes by which a budget is formulated from departmental requests to Board of Supervisors adoption.
    b) A budget policy addresses the authorization levels for the approval of the annual budget and all budget adjustments for revenues and expenditures of all funds.
2) Standards
    a) Generally Accepted Accounting Principles (GAAP).
    b) Uniform Financial Reporting Model of the Auditor of Public Accounts of the Commonwealth of Virginia.
    c) Government Finance Officers Association's Criteria for Distinguished Budget Award.
    d) Code of Virginia.

3) Budget Objectives
    a) The County Administrator will identify proposed budget objectives and budget schedule to be presented to the Board of Supervisors.
    b) The budget objectives will be used as the foundation in the formulation of the County Administrator's recommended budget and the budget schedule will identify important dates throughout the budget preparation and adoption period.
    c) The following objectives shall be annual budget objectives:
        i. Adoption of budget and review of the Capital Improvements Plan.
        ii. Funding of schools through a reasonable funding formula.
        iii. Anticipated property tax rate levels.
        iv. Provision of adequate employee compensation.
        v. Compliance with financial policies and maintaining bond ratings.
        vi. Vehicle replacement program.
    d) The following items will occur in conjunction with the budget preparation and adoption process unless it has been determined that the proposed item is needed in a more expedited manner, in which case the Board of Supervisors approval is required.
        i. Ordinance changes involving fee/rate changes.
        ii. New positions or changes to existing positions.
        iii. Reimbursement resolutions for debt financed capital projects that would allow certain appropriated expenditures to occur prior to the receipt of debt proceeds.
        iv. Approval of acquisition of vehicles.

4) Capital Improvements Program (CIP)
    a) CIP is a plan for capital expenditures and a means of financing facilities, equipment and vehicles during the next five years with a unit cost greater than $50,000.
    b) Included in the CIP formulation is the operating impact of the proposed project, including personnel, operating expenditures, capital outlay and debt service.
    c) To the extent feasible, General government projects will be funded by General Fund revenues (i.e., "pay-as-you-go funding").

5) Budget Preparation
    a) The Finance Department and County Administrator will establish a budget schedule by December 1, which will include important dates throughout the budget preparation period.
    b) All departments, excluding the School Board, will submit their requested budget to the Finance Department by February 15, with the requested budget providing detail to personnel, operating and capital requests, including five year capital improvement program requests, and performance objectives.
    c) County Commissions, Volunteer Organizations and Other Organizations
        i. All community organizations shall submit their requests for contributions to the Finance Director.

ii. The Volunteer Associations for Fire and Emergency Medical Services (EMS) shall assist in the formation of the Fire and EMS budgets, respectively.

iii. The Community Services Board and Social Services Board shall approve the departmental budget of their respective organizations prior to submission to the County Administrator.

d) The School Board is requested to submit their budget request by February 15.

e) At the Board of Supervisors' meeting on the second Monday in April, the County Administrator shall submit to the Board of Supervisors a proposed budget, which includes proposed expenditures, segregated at the departmental level between personal services, operating expenditures and capital outlay, and a means of financing the expenditures for the fiscal year commencing July 1.

f) A consolidated public hearing on the budget, ordinance changes and personal property tax rates with a separate public hearing on the real property tax rate, if applicable, shall be held no later than five weeks after the County Administrator submits the proposed budget to obtain citizen comments.

g) The consolidated public hearing notices shall appear at least seven days prior to the public hearing date.

6) Budget Adoption

a) Following the public hearing, the Board of Supervisors adopts a balanced budget. The budget is considered balanced when net revenue equals appropriations.

b) The budget is legally enacted through passage of an appropriations resolution for all governmental and proprietary fund types that places legal restrictions on expenditures at the function level or category level.

c) For all funds except the School Funds, the level of control (level at which expenditures may not exceed budget) is the function level as established by the Commonwealth of Virginia Auditor of Public Accounts.

d) For the Education Funds, the level of control is the activity level as established by the Commonwealth of Virginia Department of Education.

e) Although legal restrictions on expenditures are established at the function or activity level, effective administrative control over expenditures is maintained through the establishment of more detailed line-item budgets.

f) At all times the County will maintain compliance with the Code of Virginia in appropriating, advertising public notices, ordinance changes, requests for referendums and any other legal restrictions imposed upon localities.

g) The Adopted Budget Document will be forwarded to the GFOA and other interested parties within 90 days of budget adoption for the Distinguished Budget Award program.

7) Budget Amendments

a) Department Heads and Constitutional Officers may approve transfers within their own operating budgets (with the exception of transfers affecting salaries and related accounts.) The County Administrator is authorized to transfer budgeted amounts between departments, but any revisions that alter total expenditures must be approved by the Board of Supervisors through legislative action. All supplemental appropriations must be reported in a public meeting of the Board of Supervisors and made a matter of record in the minutes.

b) Per the Code of Virginia, any supplemental appropriation which increases the total budget by 1% of the total budget to be advertised for a public hearing at least seven days prior to the Board of Supervisors approval of appropriation.

c) If deficits appear to be forthcoming within a fiscal year, recommended spending reductions would be proposed by the County Administrator during the fiscal year in order to sufficiently offset the deficit.

8) Budgetary Accounting

a) Budgets are adopted on a modified accrual basis for all government funds and on full accrual for the proprietary fund. The budgetary basis and the accounting basis are the same. The modified accrual basis recognizes revenues as they are measurable and available to meet the current period's expenditures, and recognizes expenditures as they are incurred. Full accrual recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

b) All budget data in the Comprehensive Annual Financial Report represents the revised budget (adopted budget, re-appropriations, supplemental appropriations and budget transfers).

DEBT POLICY

1. General
   A debt policy addresses the level of indebtedness the County can reasonably expect to incur without jeopardizing its existing financial position and ensures the efficient operation of the County. The debt policy is to be used in conjunction with the Annual Operating Budget, the Capital Improvement Program (CIP) and the County's other financial policies.

2. Standards
   a. National Federation of Municipal Analysts
   b. Government Accounting Standards Board
   c. Government Finance Officers Association (GFOA)

3. Planning and Performance
   a. The planning, issuance and review of outstanding and proposed debt issuances will ensure that compliance with the debt policy is maintained.
   b. The County may issue debt for the purpose of acquiring or constructing capital projects including buildings, machinery, equipment, furniture and fixtures.
   c. Debt issuances will be pooled together when feasible to minimize issuance costs.
   d. Whenever a need for financing is identified, an analysis will be completed to determine the optimum type of financing to be used which will consider issuance costs, required debt service reserves, flexibility of terms and any other factors deemed appropriate.
   e. The County will issue debt only as authorized by the Code of Virginia.
   f. The County will establish a Capital Improvements Plan which will include all debt-related projects, and which will identify the debt service impact on operations and tax rates.

4. Issuance Guidelines
   a. The County will not use long-term borrowing to finance current operating needs.
   b. Long-term debt will be issued only in compliance with all aspects of the debt policy.
   c. The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.
   d. Each project proposed for financing will include an analysis for potential tax impact and future operating costs associated with the project and its debt service.
   e. Debt as a percentage of the assessed value of real estate will not exceed 4%.
   f. The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%.
   g. The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County will regularly analyze total indebtedness including underlying and overlapping debt.
   h. The County will follow a policy of full disclosure in every financial report and in Official Statements related to bond issues.
   i. All issuances of debt require the approval and appropriation of the proceeds by the Board of Supervisors.
   j. When it has been determined that a project will be financed, the Board of Supervisors may use the County's General funds to initiate the project with the intent of reimbursing the funds after the proceeds of the financing are received by adopting a reimbursement resolution prior to incurring project-related expenses.
   k. In most cases, proceeds of bond issues will be invested with Virginia State Non-arbitrage Program (SNAP) in order to track any arbitrage liability that may accumulate from interest earnings.

FUND BALANCE POLICY

1. General
   The term *fund balance* describes the net assets of the County's governmental funds calculated in accordance with Generally Accepted Accounting Principles (GAAP). It is intended to serve as a measure of the financial resources available in a governmental fund. The County's policy on fund balance recognizes the importance of this measure in determining credit worthiness to bond rating agencies, investors and others interested in the economic condition of the County. This policy establishes a minimum acceptable level of Unreserved General Fund Balance and describes the factors which were considered in order to establish it. This policy also establishes the action to be taken if fund balance falls below the minimum acceptable level.

2. Standards
   a. Governmental Accounting Standards Board (GASB)
   b. Government Finance Officers Association (GFOA)

3. Planning
   a. Reserved – Reservations of fund balance will be recorded in all governmental funds in accordance with Generally Accepted Accounting Principles (GAAPs). The County will reserve portions of fund balance as needed for outstanding encumbrances, amounts reserved for future debt service, capital outlay and perpetual care.
   b. Unreserved –Unreserved Fund Balance is the portion of fund balance in governmental funds that is available for spending. It is essential that an adequate level of unreserved fund balance be maintained to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.
      i. Unreserved Fund Balance in governmental funds other than the General fund will be reviewed on an annual basis in order to determine an appropriate level, whether adjustments are necessary, and what actions to take in order to achieve those adjustments.
      ii. In order to establish an appropriate level of Unreserved Fund Balance in the General fund, the following factors were considered:
         1. Predictability of revenues and volatility of expenditures – The County's General Fund revenue sources are very stable and predictable, however because of the annual tax billing, cash flows are much greater in the late fall and winter than in the spring and summer. The level of the County's unreserved General Fund balance must be sufficient at June 30th of each year to cover this fluctuation in revenue collection. General Fund expenditures are generally stable and spread fairly evenly over the course of the year. The County does experience unanticipated expenditures due to a variety of events including equipment breakdowns, funding requests from other agencies, and natural disasters.
         2. Availability of resources in other funds/drains upon resources from other funds – The vast majority of resources in other funds is reserved for a specific purpose and is therefore not available. The County has a component unit school board fund and a social services fund that accumulate no fund balance. These funds combined are larger than the County's General Fund. The County's Unreserved General Fund Balance must be sufficient to cover fluctuations in the revenue of these funds and to cover any reimbursable expenditure of those funds prior to reimbursement by other agencies.
         3. Liquidity –The County experiences some liquidity issues due to the annual tax billing cycle. Other factors affecting liquidity are the financing of initial capital project expenses with General fund balance. These expenditures are reimbursed once the financing proceeds are received. The County also frequently has grant-funded capital projects underway, which are funded on a

reimbursement basis. Unreserved General Fund Balance should be sufficient to cover these liquidity issues.

4. Designations – Some portions of Unreserved General Fund Balance may be designated for a specific purpose and may require higher levels as appropriate.
5. GFOA's recommendation – GFOA recommends that all General-purpose governments maintain at a minimum Unreserved General Fund Balance of five to fifteen percent of regular General Fund operating revenues and no less than one to two months of regular General Fund operating expenditures.

4. Performance

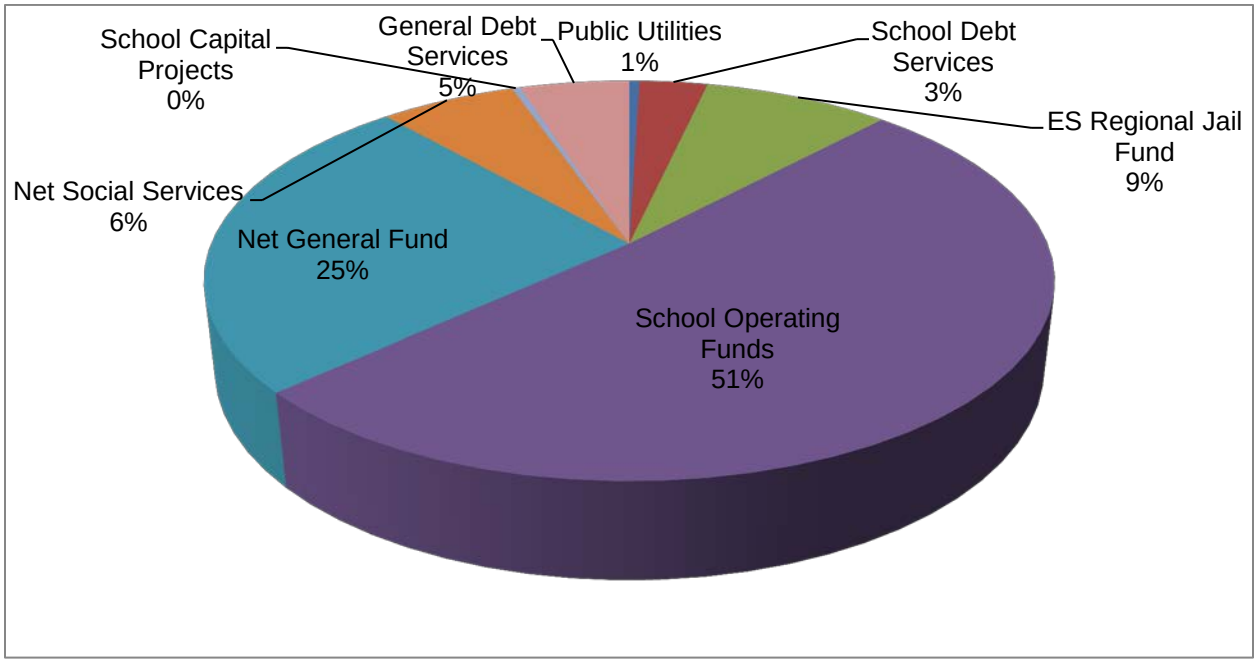
Based on the factors listed above, the following policy adopted by the Board of Supervisors of Northampton County at the was revised as noted below :

Unreserved Fund Balance in the General Fund shall be measured annually at June 30th, and shall be an amount equal to at least 8% of the combined budgeted expenditures of the General Fund, Social Services Fund, Eastern Shore Regional Jail Fund and School Operating Fund (net of interfund transfers) for the fiscal year ending on that day. In determining the level of fund balance for purposes of year-end disclosure in the Comprehensive Annual Financial Report, combined actual operating expenditures (net of interfund transfers) of the General Fund, Social Services Fund, Eastern Shore Regional Jail Fund and School Operating Fund shall be used and the percentage shall also meet the minimum 8% reserve balance. If at any time the Unreserved Fund Balance falls below the minimum acceptable amount, appropriate action will be taken by the Board to either increase revenues or reduce expenditures in the current fiscal year in order to bring the next year's fund balance amount to an acceptable level. As of September 10, 2013, the board of supervisors adopted a revised policy. The new adopted policy state that the unreserved fund balance should not fall below 10% of the combined operating expenditures of the General, social services, eastern shore regional jail and school operating funds (less interfund transfers). When the County issued its 2012 refunding bonds through Virginia Resource Authority (VRA), the County pledge to maintain its General Fund unassigned fund balance equal to a minimum of $4,200, 000 for FY2013 and annually thereafter through the term of the Lease with VRA through 2033.

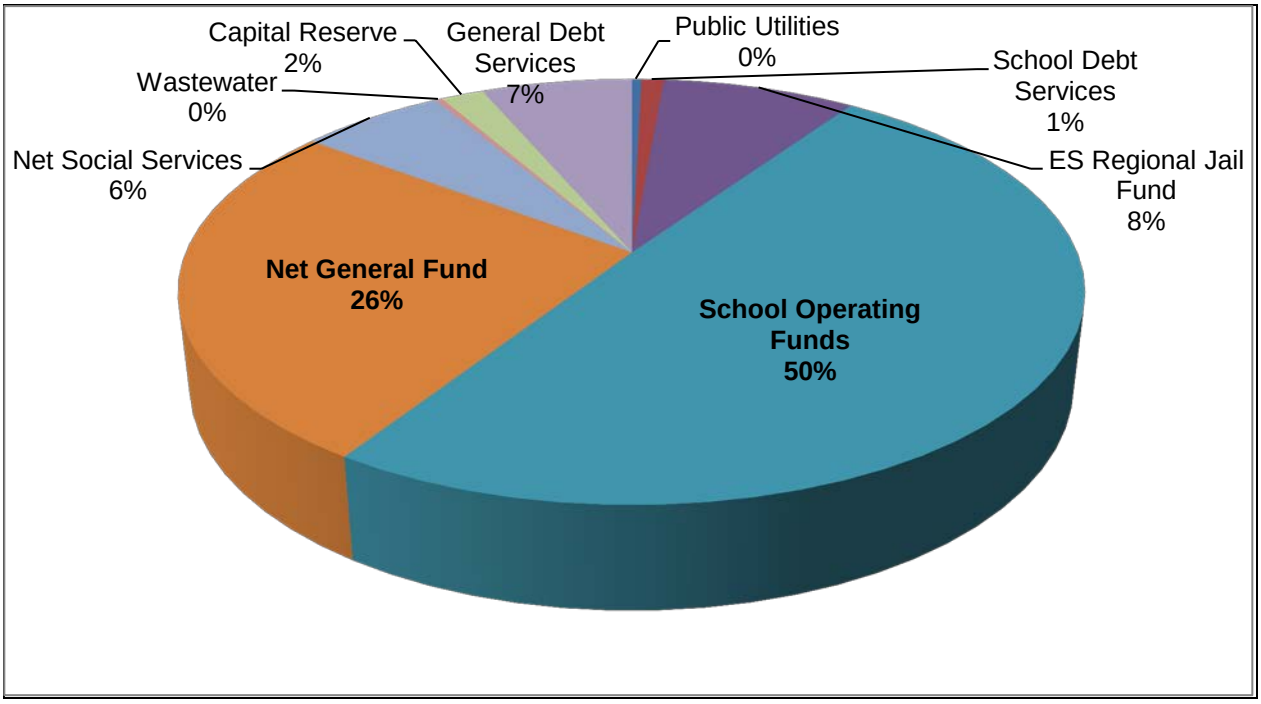
TOTAL BUDGET SUMMARY

Fund Expenditures	FY12 Actual Amount	FY13 Adopted Budget	FY14 Adopted Budget	FY14-FY13 Variance	FY14-FY13 % Change
General Fund	$22,504,099	$24,303,103	$25,022,965	$719,862	3%
Less Transfers	-$12,840,873	-$13,368,314	-$13,806,298	-437,984	3%
Net General Fund	$9,663,226	$10,934,789	$11,216,667	$281,878	3%
Social Services Fund	$ 2,740,021	$ 2,755,201	$ 2,794,763	$39,562	1%
Less Transfers	-$139,600	-$77,500	-$139,600	-$62,100	0%
Net Social Services	$ 2,600,421	$ $ 2,677,701	$ 2,655,163	$39,562	1%
Purch. of Devpt. Rights	$5,000	$0	$0	$0	0%
ES Regional Jail Fund	$ 3,161,325	$ 3,666,886	$ 3,534,254	-$132,632	-4%
School Capital Projects	$370,629	$155,952	$0	-$155,952	-100%
Wastewater	$0	$0	$130,000	$130,000	100%
Capital Reserve	$0	$0	$777,640	$777,640	100%
General Debt Service	$2,954,916	$2,160,211	$2,759,220	$599,009	28%
School Debt Service	$1,044,552	$1,343,087	$407,450	-$935,637	-70%
Public Utilities Fund	$95,053	$198,586	$173,715	-$24,871	-13%
School Operating Funds	$21,594,248	$22,184,980	$21,284,876	-$900,104	-4%
Net Grand Total	$41,489,370	$43,322,192	$42,938,985	-$383,207	-1%

FY13 ADOPTED BUDGET



FY14 ADOPTED BUDGET



APPROPRIATION RESOLUTION

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY14 FOR THE ANNUAL OPERATING BUDGET FOR THE COUNTY OF NORTHAMPTON

BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Northampton that:

1. For the fiscal period beginning the first day of July 2013, and ending the thirtieth day of June, 2014, the following amounts are hereby appropriated for the office and activities shown below in accordance with the duly adopted budget for the fiscal year ending June 30, 2014:

GENERAL FUND

Revenues	
General Property Taxes	$16,866,683.00
Other Local Taxes	$3,378,229.00
Permits, Privilege Fees & Reg Licenses	$141,210.00
Fines & Forfeitures	$307,249.00
Use of Money & Property	$34,250.00
Charges for Service	$763,690.00
Miscellaneous	$3,000.00
Recovered Costs	$106,100.00
Payments in Lieu of Taxes	$26,000.00
Non-Categorical	$1,493,430.00
Shared Expenses	$1,559,944.00
Categorical Aid	$64,815.00
Other Financing Sources	$278,365.00
Revenue Totals	**$25,022,965.00**

Expenditures	
General Government Administration	$1,918,591.00
Judicial Administration	$637,954.00
Public Safety	$4,084,792.00
Public Works	$2,062,745.00
Health & Welfare	$526,513.00
Education	$20,723.00
Parks, Recreation & Culture	$333,332.00
Community Development	$1,162,412.00
Non-Departmental	$14,275,903.00
Expenditure Totals	**$25,022,965.00**

SOCIAL SERVICES FUND

Revenue	
Miscellaneous	$0.00
Categorical Aid	$2,247,442.00
Other Financing Sources	$547,321.00
Revenue Totals	**$2,794,763.00**

Expenditures	
Health & Welfare	$2,655,163.00
Non-Departmental	$139,600.00
Expenditure Totals	**$2,794,763.00**

EASTERN SHORE REGIONAL JAIL FUND

Revenue	
Charges for Service	$15,500.00
Miscellaneous	$0.00
Recovered Costs	$1,000.00
Shared Expenses	$1,847,908.00
Categorical Aid	$220,282.00
Other Financing Sources	$1,449,564.00
Revenue Totals	**$3,534,254.00**

Expenditures	
Public Safety	$3,534,254.00
Expenditure Totals	**$3,534,254.00**

WASTEWATER PROJECT FUND

Revenue	
Other Financing Sources	$130,000.00
Revenue	**$130,000.00**

Expenditures	
Construction Management	$95,000.00
Non-Departmental	$35,000.00
Expenditure Totals	**$130,000.00**

CAPITAL RESERVE FUND

Revenue	
Other Financing Sources	$777,640.00
Revenue	**$777,640.00**

Expenditures	
Reserve	$777,640.00
Expenditure Totals	**$777,640.00**

GENERAL DEBT SERVICE FUND

Revenue	
Recovered Costs	$161,000.00
Other Financing Sources	$2,598,220.00
Revenue Totals	**$2,759,220.00**

Expenditures	
Non-Departmental	$2,759,220.00
Expenditure Totals	**$2,759,220.00**

SCHOOL DEBT SERVICE FUND

Revenue	
Use of Money & Property	$0.00
Other Financing Sources	$407,450.00
Revenue Totals	**$407,450.00**

Expenditures	
Non-Departmental	$407,450.00
Expenditure Totals	**$407,450.00**

PUBLIC UTILITIES FUND

Revenue	
Charges for Service	$155,715.00
Miscellaneous	$0.00
Categorical Aid	$0.00
Other Financing Sources	$18,000.00
Revenue Totals	**$173,715.00**

Expenditures	
Public Works	$173,715.00
Expenditure Totals	**$173,715.00**

SCHOOL OPERATING FUND

Revenue	
Miscellaneous	$380,820.00
Categorical Aid	$8,473,226.00
Other Financing Sources	$8,108,243.00
Revenue Totals	**$16,962,289.00**

Expenditures	
School Instruction	$10,744,128.00
School Administration, Attendance & Health	$1,964,185.00

School Pupil Transportation Services	$1,701,032.00
School Operation & Maintenance Services	$2,090,641.00
School Technology	$462,303.00
Expenditure Totals	**$16,962,289.00**

SCHOOL FEDERAL GRANTS FUND

Revenue	
Miscellaneous	$0.00
Categorical Aid	$3,466,427.00
Other Financing Sources	$0.00
Revenue Totals	**$3,466,427.00**

Expenditures	
School Instruction	$3,466,427.00
Expenditure Totals	**$3,466,427.00**

SCHOOL FOOD SERVICE FUND

Revenue	
Charges for Service	$158,116.00
Miscellaneous	$1,084.00
Categorical Aid	$696,960.00
Other Financing Sources	$0.00
Revenue Totals	**$856,160.00**

Expenditures	
School Food Services	$856,160.00

Expenditure Totals	**$856,160.00**

2. The County Administrator is authorized to transfer budgeted amounts between line items, classifications, departments and projects, but any revisions between funds or revisions that alter total expenditures must be approved by the Board of Supervisors through legislative action. All supplemental appropriations must be reported in a public meeting of the Board of Supervisors and made a matter of record in the minutes.

3. Appropriations designated for capital projects will not lapse at the end of the fiscal year but shall remain appropriations until the completion of the project or until the Board of Supervisors, by appropriate resolution, amends or eliminates the appropriation. Upon completion of a capital project, staff is authorized to close out the project and transfer to the funding source any remaining balances.

4. (A) Because the Board of Supervisors has determined that it may be necessary or desirable to advance money to pay initial costs of acquiring the equipment approved for lease-purchase as part of the annual budget process, the Board of Supervisors declares official intent under Treasury Regulations Section 1.150-2 that it reasonably expects to reimburse advances made by the County to pay the initial costs of acquiring the equipment approved for lease-purchase as part of this annual appropriation resolution. For FY14, these items include the following:

DEPARTMENT	**ITEM**	**PAYMENT**	**TOTAL**
Sheriff	Vehicles (4)	$34,691.50	$145,277.00
Financing over three years (Assumes interest rate of 3%)			
School	Buses (5)	$108,913.17	$544,565.85 *(includes interest)*
Financing over five years (Assumes interest rate of 5%) *This is Sixth Year of Scheduled Bus Replacement for the next round of buses.*			

(B) The School Operating Fund will retain $14,267.21 at the end of Fiscal Year 2013 to be carried forward into their FY 2014 Operating Budget for the purpose of meeting the FY 2014 Bus Lease Obligation; these funds were insurance proceeds received in FY 2013 and intended to offset the cost of replacement of a new bus.

5. Per the Code of Virginia, any supplemental appropriation which increases the total budget by more than 1% of the total budget will be advertised for a public hearing at least seven days prior to the meeting date. The Board of Supervisors may adopt such amendment at the advertised meeting, after first providing a public hearing on the proposed budget amendments.

6. Any unspent appropriations, including what is stated in 4(B) above, in the School Operating Fund for FY13 will be recorded as reserved fund balance within that fund for the purpose of funding the projected sick leave liability for FY14 and any remaining funds once that obligation is met shall be transferred to the School Capital Fund (Fund 395) and shall be utilized for funding projects in the adopted School's Capital Improvement Plan.

7. If deficits appear to be forthcoming within a fiscal year, recommended spending reductions would be proposed by the County Administrator during the fiscal year in order to sufficiently offset the deficit.

8. 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, 2013 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 58% tax relief;

    c. Personal use vehicles valued at $20,001 or more shall only receive 58% 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.

    e. 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.

9. Tax Rates for FY14 (Tax Year 2013) are proposed to be set as follows:

	Tax Year 2012 (Current)	Tax Year 2013 (Proposed)
Real Estate:	$.54 per $100 assessed value	$.6728 per $100 assessed value
Mobile Homes:	$.54 per $100 assessed value	$.6728 per $100 assessed value
Tangible Pers. Property	$3.85 per $100 assessed value	$3.85 per $100 assessed value
Aircraft	$3.85 per $100 assessed value	$3.85 per $100 assessed value
Boats	$.99 per $100 assessed value	$.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	N/A	$0.49 per $100 assessed value

Approved this __18____ day of June, 2013.

_____
Willie C. Randall, Chairman

ATTEST:

_____
Katherine H. Nunez, County Administrator

APPROVED AS TO FORM:

_____
Bruce D. Jones, Jr., County Attorney

FISCAL YEAR 2014 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	GENERAL FUND	SPECIAL REVENUE FUNDS			CAPITAL FUNDS	
	GENERAL FUND	SOCIAL SERVICES FUND	PURCH OF DEVPT RIGHTS FUND	ES REGIONAL JAIL FUND	WASTEWATER FUND	CAPITAL RESERVE FUND
REVENUES:						
PROPERTY TAXES	16,866,683	0	0	0		
OTHER LOCAL TAXES	3,378,229	0	0	0		
PERMITS & PRIVILEGE FEES	141,210	0	0	0		
FINES & FORFEITURES	307,249	0	0	0		
USE OF MONEY & PROPERTY	34,250	0	0	0		
CHARGES FOR SERVICES	763,690	0	0	15,500		
MISCELLANEOUS	3,000	0	0	0		
RECOVERED COSTS	106,100	0	0	1,000		
NON-CATEGORICAL	1,493,430	0	0	0		
SHARED EXPENSES	1,559,944	0	0	1,847,908		
STATE-EDUCATION	0	0	0	0		
STATE-SOCIAL SERVICES	0	897,023	0	0		
OTHER STATE	64,815	0	0	220,282		
PAYMENT IN LIEU OF TAXES	26,000	0	0	0		
FEDERAL-EDUCATION	0	0	0	0		
FEDERAL-SOCIAL SERVICES	0	1,350,419	0	0		
OTHER FEDERAL	0	0	0	0		
OTHER FINANCING SOURCES	138,766	0	0	0		
TRANSFERS FROM OTHER FUNDS	139,599	547,321	0	1,449,564	130,000	777,640
TOTAL REVENUES	**25,022,965**	**2,794,763**	**0**	**3,534,254**	**130,000**	**777,640**
EXPENDITURES:						
GENERAL GOVERNMENT ADMIN.	1,918,591	0	0	0		
JUDICIAL ADMINISTRATION	637,954	0	0	0		
PUBLIC SAFETY	4,084,792	0	0	3,534,254		
PUBLIC WORKS	2,062,745	0	0	0	130,000	
HEALTH & WELFARE	526,513	2,655,163	0	0		
EDUCATION	20,723	0	0	0		
PARKS, RECREATION & CULTURE	333,332	0	0	0		
COMMUNITY DEVELOPMENT	1,162,412	0	0	0		
INSURANCE	121,500	0	0	0		
TRANSFERS OUT	13,806,298	139,600	0	0		
DEBT SERVICE	149,266	0	0	0		
CONTINGENCY	198,839	0	0	0		777,640
TOTAL EXPENDITURES	**25,022,965**	**2,794,763**	**0**	**3,534,254**	**130,000**	**777,640**
NET INCREASE/(DECREASE)*	0	0	0	0	0	0
BEGINNING FUND BALANCES*	8,100,112	0	21,834	0	0	0
ENDING FUND BALANCES*	8,100,112		21,834	0	0	0

ESTIMATED FOR FY13

DEBT SERVICE FUNDS		PROPRIETARY FUND	COMPONENT UNIT	BUDGET FY 14	BUDGET FY13	ACTUAL FY12
GENERAL DEBT SERVICE FUND	SCHOOL DEBT SERVICE FUND	PUBLIC UTILITIES FUND	SCHOOL OPERATING FUNDS	TOTAL ALL FUNDS	TOTAL ALL FUNDS	TOTAL ALL FUNDS
0	0	0	0	16,866,683	16,548,401	15,691,563
0	0	0	0	3,378,229	3,221,547	3,011,261
0	0	0	0	141,210	153,745	134,793
0	0	0	0	307,249	205,000	162,917
0	0	0	0	34,250	108,150	127,725
0	0	155,715	0	934,905	985,032	706,843
0	0	0	380,820	383,820	382,020	624,495
161,000	0	0	0	268,100	285,808	3,719,864
0	0	0	0	1,493,430	1,291,724	1,251,025
0	0	0	0	3,407,852	3,363,925	3,347,374
0	0	0	8,483,496	8,483,496	8,710,088	8,751,298
0	0	0	0	897,023	883,510	912,861
0	0	0	0	285,097	376,714	372,454
0	0	0	0	26,000	35,500	26,933
0	0	0	4,153,117	4,153,117	4,111,596	4,379,599
0	0	0	0	1,350,419	1,324,370	1,276,329
0	0	0	0	0	0	281,794
230,140	0	0	159,200	528,106	393,587	383,010
2,368,080	407,450	18,000	8,108,243	13,945,897	13,368,314	13,619,733
2,759,220	**407,450**	**173,715**	**21,284,876**	**56,884,883**	**55,749,031**	**58,781,870**
0	0	0	0	1,918,591	1,935,905	1,823,891
0	0	0	0	637,954	625,669	584,727
0	0	0	0	7,619,046	7,518,538	6,546,030
0	0	173,715	0	2,366,460	2,171,719	1,943,083
0	0	0	0	3,181,676	3,194,675	3,124,652
0	0	0	21,284,876	21,305,599	21,186,728	21,142,337
0	0	0	0	333,332	331,985	281,967
0	0	0	0	1,162,412	1,029,896	987,212
0	0	0	0	121,500	107,879	110,456
0	0	0	0	13,945,898	13,601,766	13,986,052
2,759,220	407,450	0	0	3,315,936	4,625,663	4,126,462
	0	0	0	976,479	(581,392)	(5,872)
2,759,220	**407,450**	**173,715**	**21,284,876**	**56,884,883**	**55,749,031**	**54,650,997**
0	0	0	0		837,843	4,130,874
1,512,948	2,210,832	(2,702)	1,140,788	12,983,812	12,145,969	8,015,095
1,512,948	2,210,832	(2,702)	1,140,788	12,983,812	12,983,812	12,145,969

GENERAL FUND BUDGET SUMMARY

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET
REVENUE:						
GENERAL PROPERTY TAXES	$ 14,963,492	$ 15,077,639	$ 15,420,768	$ 15,691,563	$ 16,548,401	$ 16,866,683
OTHER LOCAL TAXES	$ 2,906,279	$ 2,892,710	$ 2,895,464	$ 3,011,261	$ 3,221,547	$ 3,378,229
PERMITS & PRIVILEGE FEES	$ 238,126	$ 192,264	$ 125,374	$ 134,793	$ 153,745	$ 141,210
FINES & FORFEITURES	$ 114,630	$ 114,132	$ 117,466	$ 162,917	$ 205,000	$ 307,249
USE OF MONEY & PROPERTY	$ 105,333	$ 36,644	$ 73,364	$ 85,129	$ 108,150	$ 34,250
CHARGES FOR SERVICE	$ 425,142	$ 503,538	$ 585,363	$ 695,843	$ 788,656	$ 763,690
MISCELLANEOUS	$ 274,213	$ 50,400	$ 49,745	$ 88,880	$ 1,000	$ 3,000
RECOVERED COSTS	$ 177,697	$ 265,946	$ 182,535	$ 112,554	$ 124,308	$ 106,100
PAYMENTS IN LIEU OF TAXES	$ 38,016	$ 35,630	$ 25,140	$ 26,933	$ 35,500	$ 26,000
NON-CATEGORICAL	$ 1,307,051	$ 1,314,313	$ 1,265,633	$ 1,251,025	$ 1,291,724	$ 1,493,430
SHARED EXPENSES	$ 1,677,338	$ 1,506,995	$ 1,557,055	$ 1,435,409	$ 1,420,978	$ 1,559,944
CATEGORICAL AID	$ 182,102	$ 260,836	$ 451,735	$ 255,823	$ 166,459	$ 64,815
OTHER FINANCING SOURCES	$ 988,029	$ 153,802	$ 237,142	$ 323,205	$ 237,635	$ 278,365
TOTAL REVENUES	**$ 23,397,447**	**$ 22,404,849**	**$ 22,986,782**	**$ 23,275,335**	**$ 24,303,103**	**$ 25,022,965**
EXPENDITURES						
GENERAL ADMINISTRATION	$ 1,716,128	$ 1,644,008	$ 1,606,412	$ 1,823,223	$ 1,935,905	$ 1,918,591
JUDICIAL ADMINISTRATION	$ 702,773	$ 584,458	$ 592,777	$ 584,727	$ 625,669	$ 637,954
PUBLIC SAFETY	$ 3,025,029	$ 2,933,996	$ 3,376,932	$ 3,373,901	$ 3,851,652	$ 4,084,792
PUBLIC WORKS	$ 1,658,707	$ 1,725,080	$ 1,777,069	$ 1,847,921	$ 1,973,133	$ 2,062,745
HEALTH & WELFARE	$ 690,724	$ 690,307	$ 550,294	$ 516,974	$ 516,974	$ 526,513
EDUCATION	$ 915,201	$ 65,570	$ 20,723	$ 20,723	$ 20,723	$ 20,723
PARKS, RECREATION & CULTURAL	$ 226,707	$ 313,905	$ 258,760	$ 281,967	$ 331,985	$ 333,332
COMMUNITY DEVELOPMENT	$ 1,157,328	$ 974,061	$ 916,445	$ 982,213	$ 1,029,896	$ 1,162,412
INSURANCE	$ 126,342	$ 126,813	$ 108,278	$ 110,456	$ 107,879	$ 121,500
TRANSFERS TO OTHER FUNDS	$ 13,409,623	$ 12,363,114	$ 12,599,933	$ 12,840,873	$ 13,368,314	$ 13,806,298
CAPITAL PROJECTS	$ -					-
DEBT SERVICE	$ 237,258	$ 272,558	$ 235,615	$ 121,122	$ 120,485	$ 149,266
CONTINGENCY	$ (3,764)	$ -	$ -	$ -	$ 420,488	$ 198,839
TOTAL EXPENDITURES	**$ 23,862,056**	**$ 21,693,869**	**$ 22,043,238**	**$ 22,504,100**	**$ 24,303,103**	**$ 25,022,965**

SOCIAL SERVICES FUND BUDGET SUMMARY

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET
REVENUE:						
MISCELLANEOUS	$ 5,098	$ 13,503	$ 13,367	$ 13,498	$ -	$ -
RECOVERED COSTS	$ -	$ -	$ -	$ 761,865	$ -	$ 897,023
WELFARE REIMBURSEMENT -STATE	$ 2,840,605	$ 2,722,016	$ 2,378,803	$ 1,427,325	$ 2,207,880	$ 1,350,419
FOSTER CARE	$ -	$ -	$ -	$ -	$ -	$ -
WELFARE REIMBURSEMENT - FEDER	$ -	$ -	$ -	$ -	$ -	$ -
TRANSFER FROM GENERAL FUND	$ 461,945	$ 446,420	$ 466,966	$ 506,630	$ 547,321	$ 547,321
TOTAL REVENUES	**$ 3,307,647**	**$ 2,722,016**	**$ 2,859,136**	**$ 2,709,318**	**$ 2,755,201**	**$ 2,794,763**
EXPENDITURES						
WELFARE PERSONNEL	$ 1,634,844	$ 1,558,066	$ 1,489,183	$ 1,590,699	$ 1,784,276	$ 1,742,204
WELFARE ADMINISTRATION	$ 183,594	$ 399,826	$ 368,220	$ 403,445	$ 324,590	$ 374,542
PUBLIC ASSISTANCE	$ 686,152	$ 599,998	$ 423,481	$ 351,361	$ 434,500	$ 434,500
OTHER WELFARE SERVICES	$ 564,381	$ 556,457	$ 409,368	$ 254,915	$ 134,335	$ 103,917
TRANSFERS OUT	$ 238,676	$ 67,592	$ 130,923	$ 139,600	$ 77,500	$ 139,600
TOTAL EXPENDITURES	**$ 3,307,647**	**$ 3,181,939**	**$ 2,821,176**	**$ 2,740,020**	**$ 2,755,201**	**$ 2,794,763**

PURCHASE OF DEVELOPMENT RIGHTS FUND BUDGET SUMMARY

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET
REVENUE:						
TRANSFER FROM GENERAL FUND	$ 99,281	$ -	$ 81,945	$ -	$ -	$ -
TOTAL REVENUES	**$ 99,281**	**$ -**	**$ 81,945**	**$ -**	**$ -**	**$ -**
EXPENDITURES						
COMMUNITY DEVELOPMENT	$ 80,561	$ -	$ -	$ (5,000)	$ -	$ -
TOTAL EXPENDITURES	**$ 80,561**	**$ -**	**$ -**	**$ (5,000)**	**$ -**	**$ -**

EASTERN SHORE REGIONAL JAIL FUND BUDGET SUMMARY

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET
REVENUE:						
CHARGES FOR SERVICES	$ 135,162	$ 101,291	$ 40,095	$ 18,136	$ 16,500	$ 15,500
MISCELLANEOUS	$ -	$ -	$ 198	$ 200	$ 200	$ -
RECOVERED COSTS	$ 2,693	$ 1,040	$ 2,419	$ 1,590	$ 500	$ 1,000
SHARED EXPENSES	$ 1,186,098	$ 1,854,467	$ 1,768,244	$ 1,911,965	$ 1,942,947	$ 1,847,908
OTHER STATE	$ 1,085,394	$ 224,253	$ 411,980	$ 230,605	$ 210,255	$ 220,282
OTHER FEDERAL						
TRANSFERS FROM OTHER FUNDS	$ 938,524	$ 1,004,562	$ 1,088,988	$ 1,248,939	$ 1,496,484	$ 1,449,564
TOTAL REVENUES	**$ 3,347,871**	**$ 3,185,614**	**$ 3,311,924**	**$ 3,411,435**	**$ 3,666,886**	**$ 3,534,254**
EXPENDITURES						
PUBLIC SAFETY	$ 3,347,871	$ 3,185,614	$ 3,217,850	$ 3,161,325	$ 3,666,886	$ 3,534,254
TOTAL EXPENDITURES	**$ 3,347,871**	**$ 3,185,614**	**$ 3,217,850**	**$ 3,161,325**	**$ 3,666,886**	**$ 3,534,254**

WASTEWATER FUND BUDGET SUMMARY

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET
REVENUE:						
TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ 130,000
			$ -			
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 130,000**
EXPENDITURES						
OPERATING	$ -	$ -	$ -	$ -	$ -	$ 35,000
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 95,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 130,000**

CAPITAL RESERVE FUND BUDGET SUMMARY

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET
REVENUE:						
TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ 777,640
TRANSFER FROM SCHOOL FUND	$ -	$ -	$ -	$ -	$ 252,229	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 252,229**	**$ 777,640**
EXPENDITURES						
OPERATING	$ -	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ 252,229	$ 777,640
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 252,229**	**$ 777,640**

GENERAL DEBT SERVICE FUND BUDGET SUMMARY

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET
REVENUE:						
USE OF MONEY & PROPERTY	$ -	$ 9,602	$ -	$ -	$ -	$ -
MISCELLANEOUS	$ -	$ 25,000	$ -	$ -	$ -	$ -
RECOVERED COSTS	$ 9,416,512	$ 161,139	$ 161,139	$ 3,605,720	$ 161,000	$ 161,000
TRANSFER FROM GENERAL FUND	$ 2,232,306	$ 2,287,794	$ 2,058,491	$ 2,041,188	$ 1,999,211	$ 2,598,220
TRANSFER FROM CAPITAL PROJECT FUND						
BUDGETED USE OF FUND BALANCE						
TOTAL REVENUES	**$ 11,648,818**	**$ 2,483,534**	**$ 2,219,629**	**$ 5,646,908**	**$ 2,160,211**	**$ 2,759,220**
EXPENDITURES						
FINANCING FEES	$ 3,194	$ 3,844	$ 2,886	$ 3,344	$ 500	$ 2,500
PRINCIPAL	$ 11,141,334	$ 1,317,245	$ 1,396,819	$ 1,482,036	$ 1,766,921	$ 1,570,000
INTEREST	$ 1,350,375	$ 1,583,982	$ 1,532,058	$ 1,475,408	$ 1,394,670	$ 1,186,720
CONTINGENCY	$ -	$ -	$ -	$ (5,872)	$ (1,001,880)	$ -
TOTAL EXPENDITURES	**$ 12,491,709**	**$ 2,901,227**	**$ 2,928,877**	**$ 2,954,916**	**$ 2,160,211**	**$ 2,759,220**

SCHOOL DEBT SERVICE FUND BUDGET SUMMARY

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET
REVENUE:						
USE OF MONEY & PROPERTY	$ 21,251	$ 28,128	$ 35,294	$ 42,596		$ -
TRANSFER FROM GENERAL FUND	$ 1,305,038	$ 2,704,223	$ 1,369,923	$ 1,343,087	$ 1,343,087	$ 407,450
TOTAL REVENUES	**$ 1,326,289**	**$ 2,732,352**	**$ 1,405,217**	**$ 1,385,683**	**$ 1,343,087**	**$ 407,450**
EXPENDITURES						
FINANCING FEES	$ 7,936	$ 23,660	$ 1,501	$ 3,612	$ 15,000	$ 1,000
PRINCIPAL	$ 843,003	$ 2,256,468	$ 657,512	$ 931,679	$ 1,017,514	$ 346,047
INTEREST	$ 207,563	$ 177,559	$ 482,105	$ 109,261	$ 58,344	$ 60,403
CONTINGENCY	$ -	$ -	$ -	$ -	$ 252,229	$ -
TOTAL EXPENDITURES	**$ 1,058,501**	**$ 2,457,687**	**$ 1,141,118**	**$ 1,044,552**	**$ 1,343,087**	**$ 407,450**

PUBLIC UTILITIES FUND BUDGET SUMMARY

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 Actual	FY13 BUDGET	FY14 BUDGET
REVENUE:						
CHARGES FOR SERVICES	$ 26,663	$ 57,489	$ 54,241	$ (7,136)	$ 179,876	$ 155,715
SHARED EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -
OTHER STATE	$ -	$ -	$ -	$ -	$ -	$ -
TRANSFERS FROM OTHER FUNDS	$ 59,739	$ 26,107	$ -	$ 199,405	$ 18,710	$ 18,000
TOTAL REVENUES	**$ 86,402**	**$ 83,596**	**$ 54,241**	**$ 192,269**	**$ 198,586**	**$ 173,715**
EXPENDITURES						
PUBLIC WORKS	$ 86,402	$ 83,596	$ 89,868	$ 95,053	$ 198,586	$ 173,715
TOTAL EXPENDITURES	**$ 86,402**	**$ 83,596**	**$ 89,868**	**$ 95,053**	**$ 198,586**	**$ 173,715**

SCHOOL OPERATING FUNDS FUND BUDGET SUMMARY

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET
REVENUE:						
MISCELLANEOUS	$ 408,466	$ 533,288	$ 448,559	$ 373,460	$ 380,820	$ 381,904
CHARGES FOR SERVICES	$ -	$ 4,082	$ 163,311	$ 148,456	$ 163,116	$ 158,116
STATE SCHOOL REVENUE	$ 9,146,519	$ 7,890,614	$ 8,380,969	$ 8,769,698	$ 8,723,304	$ 8,483,496
FEDERAL SCHOOL REVENUE	$ 2,593,958	$ 4,251,308	$ 3,541,643	$ 4,361,199	$ 4,798,287	$ 4,153,117
TRANSFERS FROM OTHER FUNDS	$ 9,482,797	$ 7,590,508	$ 7,605,274	$ 7,654,729	$ 7,963,501	$ 8,108,243
OTHER FINANCING SOURCES	$ -	$ -	$ -	$ 352,016	$ 155,952	$ -
BUDGETED USE OF FUND BALANCE						
TOTAL REVENUES	**$ 21,631,739**	**$ 20,269,799**	**$ 20,139,756**	**$ 21,659,558**	**$ 22,184,980**	**$ 21,284,876**
EXPENDITURES						
INSTRUCTION	$ 13,978,638	$ 16,826,441	$ 16,135,822	$ 17,225,402	$ 15,130,133	$ 14,210,555
ADMINISTRAITON/HEALTH	$ 2,064,858	$ 831,751	$ 781,551	$ 706,013	$ 1,907,601	$ 1,964,185
PUPIL TRANSPORTATION	$ 1,515,046	$ 831,438	$ 876,429	$ 949,127	$ 1,649,325	$ 1,701,032
OPERATIONS/MAINTENANCE	$ 2,291,998	$ 1,167,403	$ 1,130,636	$ 1,071,340	$ 2,044,129	$ 2,090,641
OTHER NON-INSTRUCTIONAL	$ -	$ 10,833	$ (7,248)	$ -	$ -	$ -
TECHNOLOGY	$ 195,174	$ 146,649	$ 460,740	$ 364,281	$ 434,817	$ 462,303
SCHOOL FOOD SERVICES	$ 866,955	$ 751,932	$ 893,295	$ 805,455	$ 863,023	$ 856,160
TRANSFERS TO OTHER FUNDS	$ 381,645	$ -	$ 436,301	$ 472,629	$ 155,952	$ -
DEBT SERVICE	$ 89,285	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 21,383,599**	**$ 20,566,447**	**$ 20,707,527**	**$ 21,594,247**	**$ 22,184,980**	**$ 21,284,876**

MULTI-YEAR PROJECTIONS

General Fund projections for FY2015, FY2016, and FY2017 are formulated using a combination of statistical forecasting techniques, regional economic data and local government operational experience.

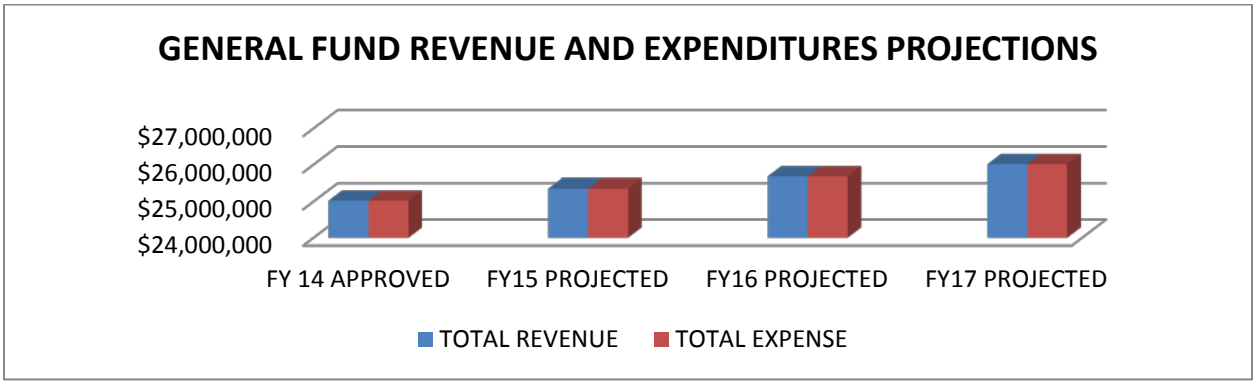
Six months prior to the new fiscal year, the County's annual financial audit is usually complete. The success of the previous year's revenue and expenditure forecasts are compared and cross-checked against the actual audited financial statements to see if any refinement needs to be made to the model. Should any changes be required, they are made and refined forecasts are run for the upcoming fiscal year.

The revised estimates are cross-checked a second time against a variety of forecasted economic data with special emphasis on the consumer price index, local population, retail sales, building and construction activity data, employment, wages, interest rates and federal/state funding to ensure the forecast is still consistent with future economic expectations. Continuing refinements are made as required as the budget is prepared.

The estimates below were compiled by applying various growth rates to the categories of revenue sources. Revenue from property taxes has historically increased an average of 5% per year, but given the recent slowing of development activity and the national real estate market crisis, expectations for growth in the tax base over the next few years have been reduced. FY13 reassessment reflected a decrease in property values that more accurately represents the current housing market conditions. Therefore, we are projecting property values for FY15, FY 16 and FY17 with a limited growth of 1%. For the other tax categories, we are anticipating a growth rate of 2.5% in FY15, FY16, and FY17. We are beginning to see small signs of improvement in the local economy and are projecting growth in the permits & privileges fees as well as charges for services.

The model's expenditure estimates were compiled using a 1.5% increase in personnel expenses for FY15, FY16 and FY17. This rate was designed to include expenses for increases in benefits such as retirement, health and dental insurance and any cost-of-living or merit increases made available. For operating expenditures, we are also anticipating an increase of 1.5% in FY15, FY 16 and FY17 due to the increase in fuel and operating expenses.

The collection rate for real estate and personal property tax has continued to increase. This has caused revenue from property taxes to rise. Therefore the budget was balanced without having to use a portion of the unrestricted, unreserved general fund.



Following is the table summarizing the General Fund Revenue and Expenditure projections:

GENERAL FUND REVENUE AND EXPENDITURE PROJECTIONS				
	FY14 APPROVED	FY15 PROJECTED	FY16 PROJECTED	FY17 PROJECTED
REVENUES:	$ -	$ -	$ -	$ -
PROPERTY TAXES	$ 16,866,683	$ 17,035,350	$ 17,205,703	$ 17,377,760
OTHER LOCAL TAXES	$ 3,378,229	$ 3,462,685	$ 3,549,252	$ 3,637,983
PERMITS & PRIVILEGE FEES	$ 141,210	$ 144,034	$ 146,915	$ 149,853
FINES & FORFEITURES	$ 307,249	$ 322,611	$ 329,064	$ 335,645
USE OF MONEY & PROPERTY	$ 34,250	$ 35,278	$ 36,336	$ 37,426
CHARGES FOR SERVICES	$ 763,690	$ 782,782	$ 806,266	$ 830,454
MISCELLANEOUS	$ 3,000	$ 3,000	$ 3,000	$ 3,000
RECOVERED COSTS	$ 106,100	$ 106,100	$ 106,100	$ 106,100
PAYMENTS IN LIEU OF TAXES	$ 26,000	$ 26,000	$ 26,000	$ 26,000
NON-CATEGORICAL	$ 1,493,430	$ 1,523,299	$ 1,553,765	$ 1,584,839
SHARED EXPENSES	$ 1,559,944	$ 1,559,944	$ 1,559,944	$ 1,559,944
STATE CATEGORICAL AID	$ 64,815	$ 64,815	$ 64,815	$ 64,815
FEDERAL CATEGORICAL AID	$ -	$ -	$ -	$ -
FINANCING PROCEEDS	$ 138,766	$ 141,541	$ 143,693	$ 145,877
TRANSFERS FROM OTHER FUNDS	$ 139,599	$ 142,391	$ 144,555	$ 146,753
APPROPRIATED FUND BALANCE	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 25,022,965**	**$ 25,349,830**	**$ 25,675,407**	**$ 26,006,450**
EXPENDITURES:				
GENERAL ADMINISTRATION	$ 1,918,591	$ 1,947,370	$ 1,976,580	$ 2,006,229
JUDICIAL ADMINISTRATION	$ 637,954	$ 647,523	$ 657,236	$ 667,095
PUBLIC SAFETY	$ 4,084,791	$ 4,146,063	$ 4,208,254	$ 4,271,378
PUBLIC WORKS	$ 2,062,745	$ 2,093,686	$ 2,125,091	$ 2,156,968
HEALTH & WELFARE	$ 526,513	$ 534,411	$ 542,427	$ 550,563
EDUCATION	$ 20,723	$ 21,034	$ 21,349	$ 21,670
PARKS, RECREATION & CULTURAL	$ 333,332	$ 338,332	$ 343,407	$ 348,558
COMMUNITY DEVELOPMENT	$ 1,162,412	$ 1,179,848	$ 1,197,546	$ 1,215,509
INSURANCE	$ 121,500	$ 123,323	$ 125,172	$ 127,050
TRANSFERS TO OTHER FUNDS	$ 13,806,298	$ 13,970,135	$ 14,130,238	$ 14,293,325
CAPITAL PROJECTS	$ -	$ -	$ -	$ -
DEBT SERVICE	$ 149,266	$ 149,266	$ 149,266	$ 149,266
CONTINGENCY	$ 198,840	$ 198,840	$ 198,840	$ 198,840
TOTAL EXPENDITURES	**$ 25,022,965**	**$ 25,349,830**	**$ 25,675,407**	**$ 26,006,450**
NET INCREASE/(DECREASE)	$ -	$ (0)	$ 0	$ 0
BEGINNING YEAR FUND BALANCE (FY13 FUND BAL- FY13 audit not complete at this time)	$ 6,598,399	$ 6,598,399	$ 6,598,399	$ 6,598,399
PROJECTED ENDING FUND BALANCE	$ 6,598,399	$ 6,598,399	$ 6,598,399	$ 6,598,399

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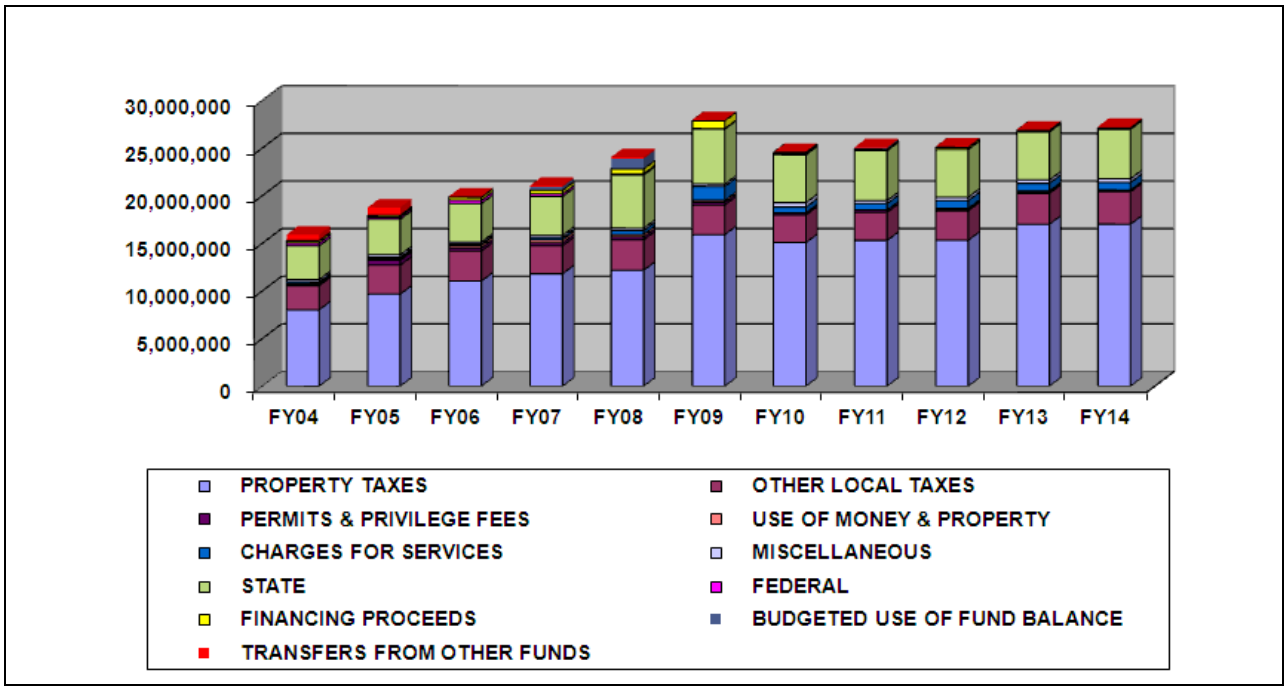
REVENUE ANALYSIS

GENERAL FUND REVENUES

There are many factors used to assess and monitor financial condition. One of the primary factors influencing financial condition is revenue. The following chart provides part of the financial picture for determining the County's overall financial condition. For all charts in this section, the revenues shown for 2013 and 2014 are based on budget estimates; all other years are actual collections. Under ideal conditions, revenues grow at a rate equal to or greater than inflation and expenditures, and should be flexible to allow for adjustments to changing conditions. General Fund revenues of $25,022,965 for FY14 are an increase of $655,806 from the amended FY13 budget.



Property Taxes

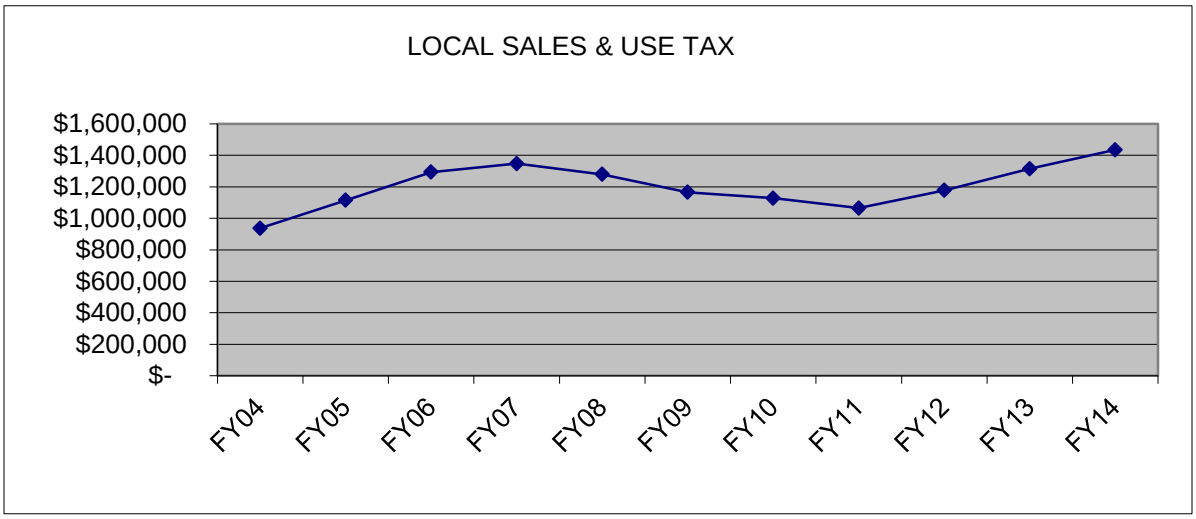
General Fund revenues from property taxes are projected to increase by $318,282 partially attributable to increase in collection of real estate taxes. The real estate tax rate increased from $.54 to $.6728 per $100 of assessed value. The new rate is the equalized tax rate based on the recent reassessment of real estate tax values in Northampton County. In Northampton County reassessment will be occurring every two years.

Assessed values for real estate have decreased 20% over FY13, and personal property values decreased 7%. The total assessed value of all property decreased 19% from FY13. Revenue estimates for the budget are based on a first-year collection rate of 94.49% for real estate and 84% for personal property taxes. Each cent in real estate tax at the 94.49% collection rate generates approximately $203,637.

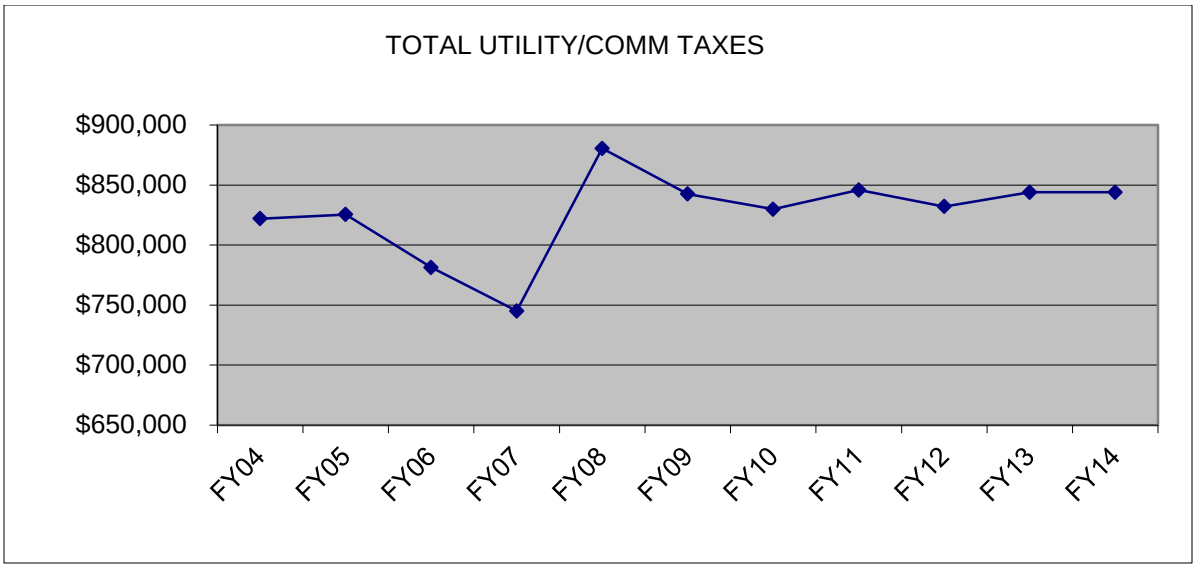
Other Local Taxes

The County anticipates an increase of $156,682 in other local taxes. This is mainly the result of a $119,412 increase in the sales tax estimates we receive from the state. Revenue from the Transient Occupancy Tax, Mobile Telecommunications Tax, Recordation & Wills Tax, Bank Stock Tax as well as Food & Beverage tax is projected to remain constant from the amended FY13 budget. Revenue from Motor Vehicle Licenses Tax is projected to increase 24% when compared to the FY13 amended budget.

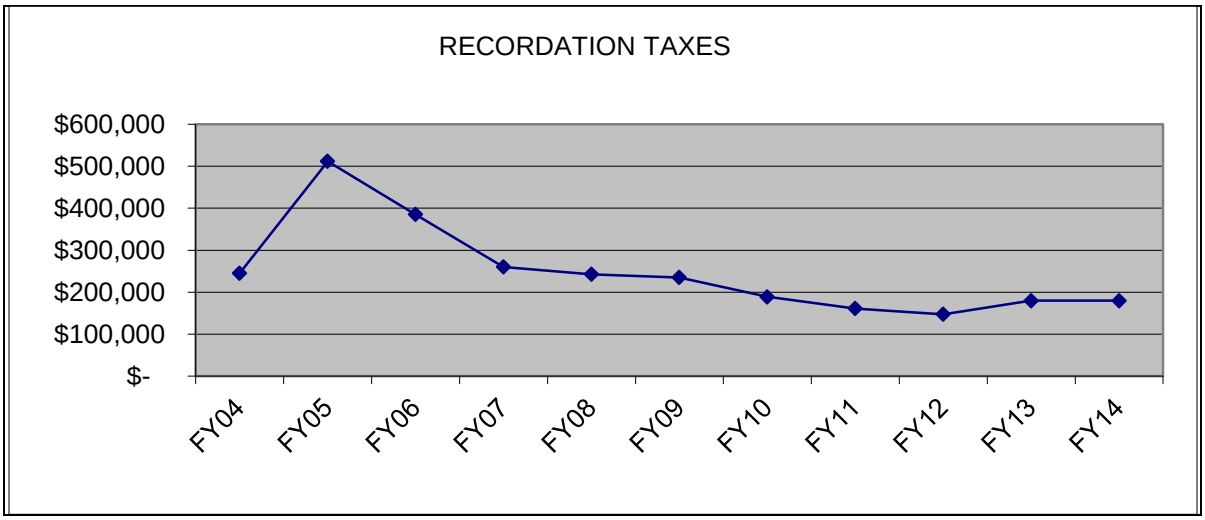
Local Sales Tax – Local sales tax is a point of sale tax collected by merchants and remitted through the Commonwealth of Virginia to the locality. Of the 5.0% sales tax which is collected on each sale, 1% represents the local share and 4.0% is the state share. Of the sales tax revenues it receives, the County forwards 19.73% of half that amount to towns located within the County. The budget for FY14 reflects an increase of 9% based on the current level of local receipts and an estimate provided by the state which is consistent with the latest economic assumptions utilized for forecasting State General Fund Revenues.



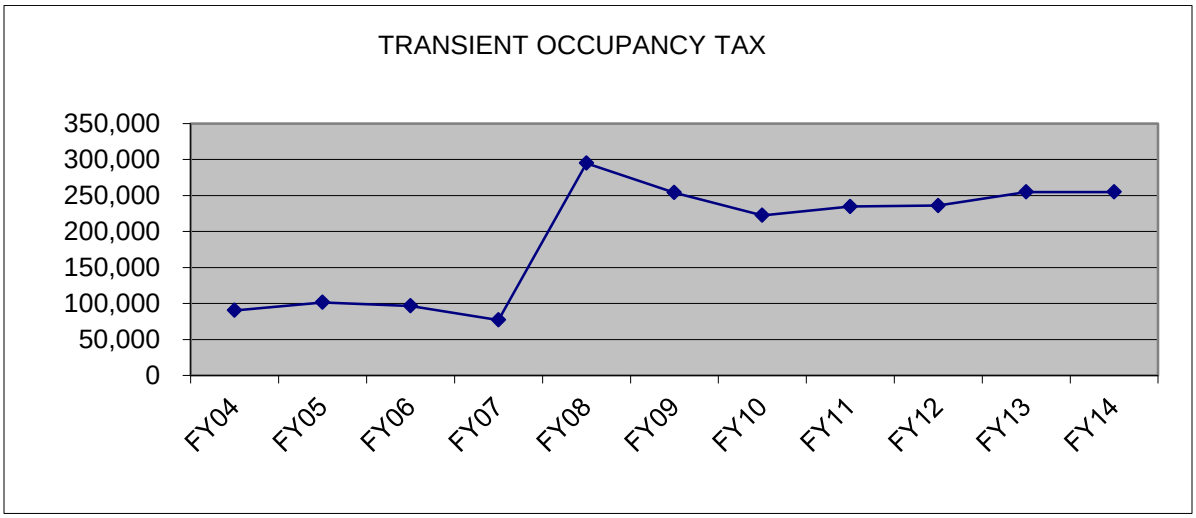
Communications Sales & Use Tax – This tax became effective January 1, 2007 and is applied to all telephone, gas, cable, satellite, voice over internet (VoIP) and electric service recipients residing within the County. It replaced the Consumer Utility Tax on telephones, E-911 Service Tax, Mobile Communications Tax and the Cable Franchise Fee and was planned by the state to be revenue neutral for localities. Residential growth has caused this tax to increase as more homeowners use the various utility services. A portion of this tax (29.79%) which represented the historical proportion of the 911 tax in relation to all taxes replaced by the Communications Sales & Use Tax has been earmarked for transfer to the 911 Commission's operating fund each year since the new tax was implemented. However, new legislation adopted during the spring of 2010 allows the County to receive its distribution of this tax based on a new allocation (as if the 911 Commission's rate increase prior to June 30, 2005 had been in effect for the entire year of FY06 collections rather than seven months). This change will result in an increased allocation of the Communications Sales & Use tax to the 911 Commission from Northampton County. The rate will increase to 32.79% and this year the county will transfer funds to the 911 Commission in the amount of $176,846.



Recordation Tax – Recordation Taxes are levied on deeds of trust, mortgages, leases and contracts. These revenues are collected by the Clerk of the Circuit Court and remitted to the County. Fees charged for recording these documents are based on the size of the transactions (i.e. sales price). Northampton County experienced a high rate of growth in these revenues, peaking in FY05 at $511,569, due to the active local real estate market and the fact that low mortgage rates were increasing the number of re-financings. However, since that time these revenues have declined significantly, and for FY14 receipts are estimated to total $180,000 based on the most recent monthly revenues. Much of the dramatic increase during FY05 was due to an increase in the state levied tax adopted by the General Assembly as part of the State's budget plan. The local rate is equal to one-third of the state rate.

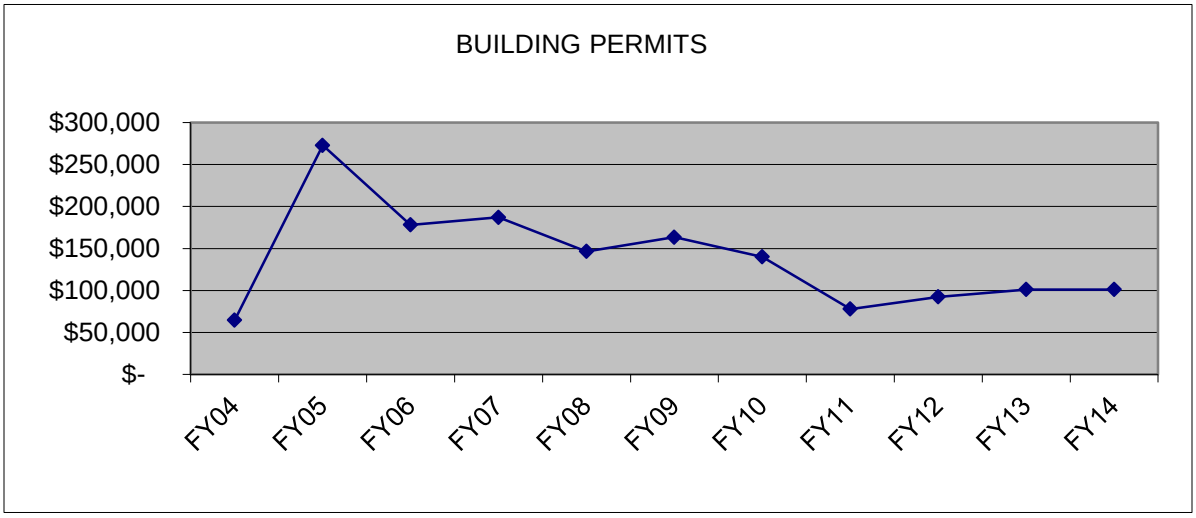


Transient Occupancy Tax – Transient Occupancy Tax is a tax of 5% of the charge for the occupancy of any room or space for rent. These include hotels, motels, houses, campgrounds, and weekly rentals. During the spring of 2007, the Virginia General Assembly approved a bill to amend §58.1-3819 allowing Northampton County to increase this tax from 2% to 5% with the additional amount designated and spent solely for tourism. In the FY14 budget, revenues are budgeted at $255,000 which is the amount generated by the entire 5%, including $114,723 earmarked for the County's contribution to the Tourism Commission.

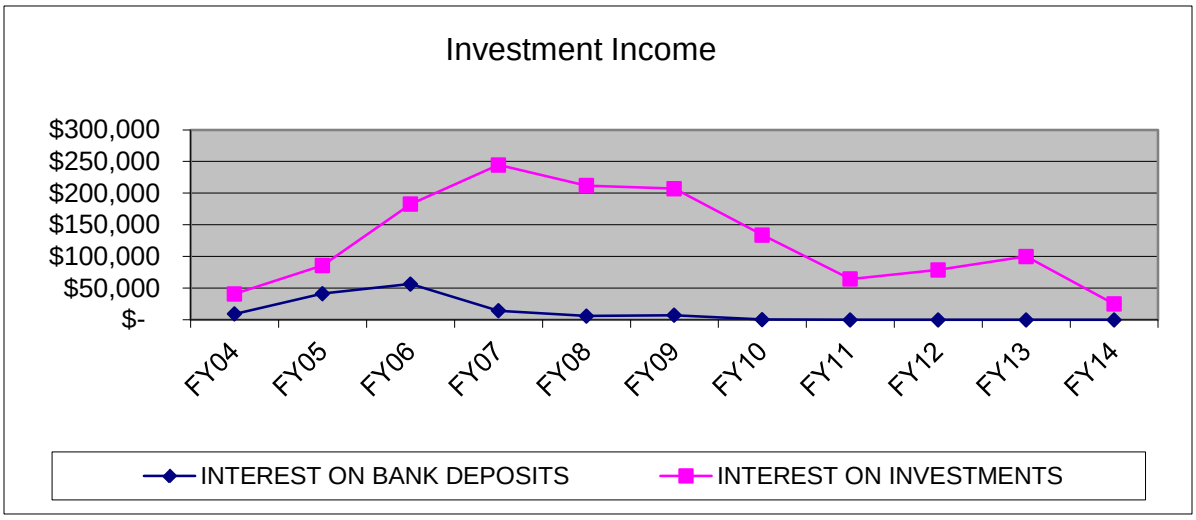


Other Local Revenue

Building Permits – This category includes all building, electrical, plumbing and heating permit fees. Fees are calculated on a square footage basis. Due to approved rate increases, revenues grew by over $200,000 from FY04 to FY05. The rate increases were designed to more adequately fund the cost of the County's building inspection program. For FY14, revenues are estimated at $101,200 based on year-end estimates for FY13 and specific projects that are currently underway. The pace of building activity has slowed considerably since FY05. The County allocates 10% of all permits to the local fire districts.



Interest on Investments – The FY14 budget includes revenues of $25,000 in interest on investments.



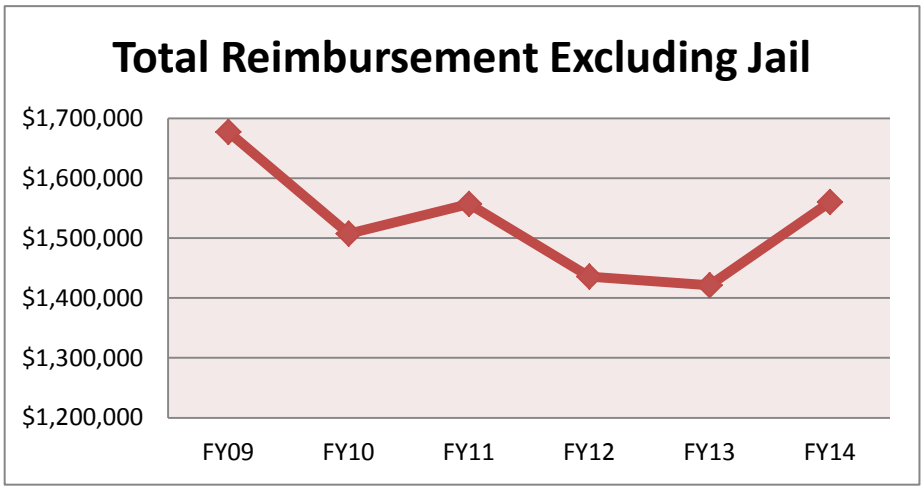
GENERAL FUND STATE REVENUE

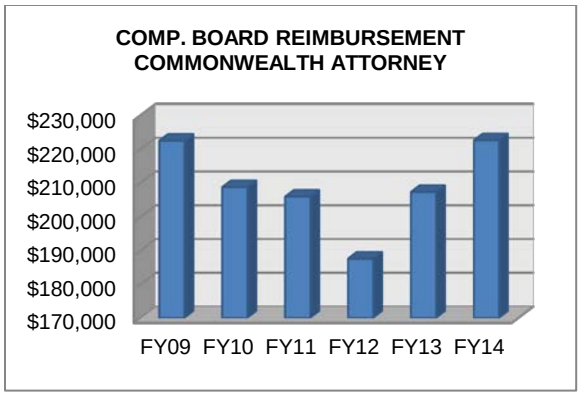
The FY14 General Fund budget includes revenues from the Commonwealth of Virginia totaling $2,879,161, an increase of $51,059 from the FY13 amended budget estimate. This Fiscal Year, the county does not have to reimburse the state as it did for several fiscal years. This reimbursement was a part of a program to eliminated deficits in the state budget. The County remitted $224,927 in FY12, $226,391 in FY11, $192,013 in FY10, and $191,891 in FY09.

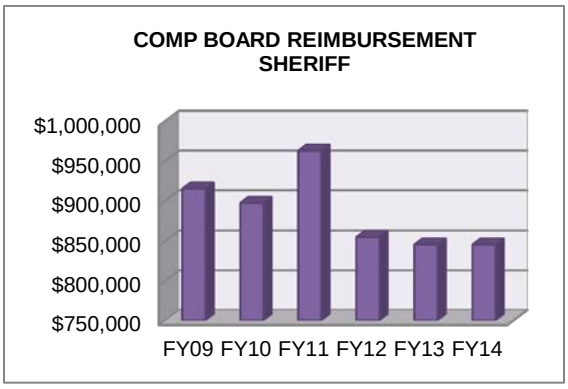
Revenue from the Personal Property Tax Relief Act (PPTRA) is included in this category as well. The County receives a capped amount of $1,421,960 annually. For FY14, this amount will enable the County to provide car tax relief of 58% up to the first $20,000 in value.

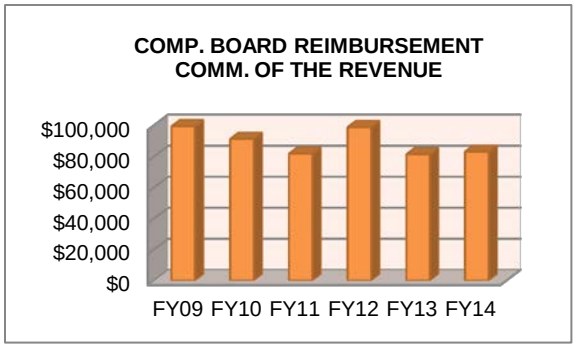
Many state shared revenues were reduced over the past few years due to the State's budget difficulties. Reductions in Compensation Board reimbursements made during FY02, FY03 and FY10 have not been restored. Additional cuts were made during FY14. In addition, the approved budget for FY14 does not include any mandatory salary adjustments for constitutional officers and their staffs.

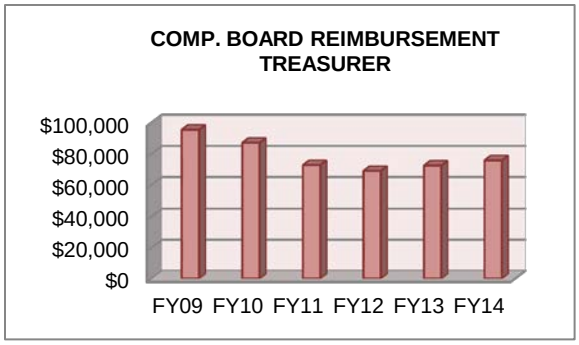
The following charts reflect the trend in Total Compensation Board and per Constitutional Office reimbursements since 2009:

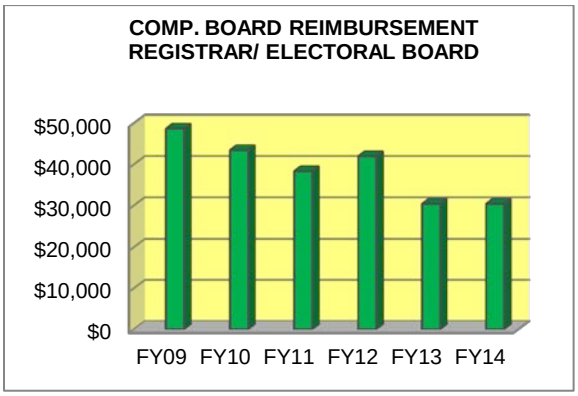


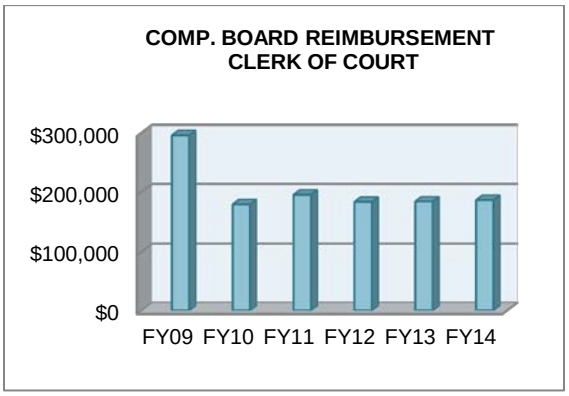










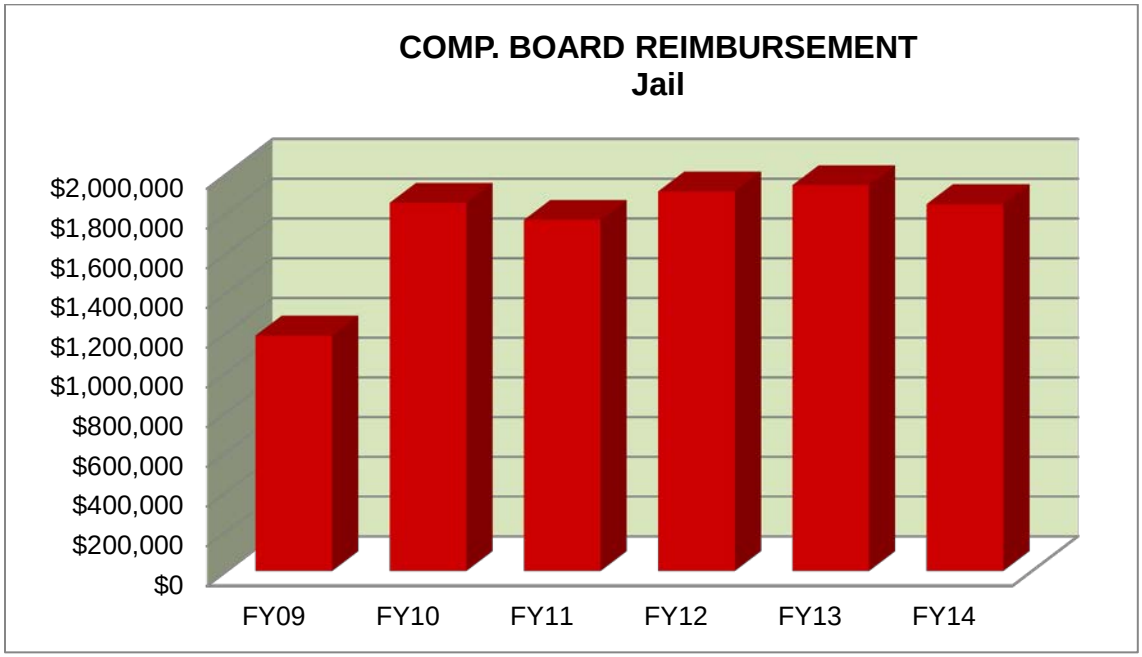


GENERAL FUND FEDERAL REVENUES

The amount of General Fund federal revenue the County expects to receive for FY14 is zero at the time the FY14 budget was adopted. Federal grants are usually awarded throughout the year and added to the budget through amendments.

EASTERN SHORE REGIONAL JAIL REVENUES

The Eastern Shore Regional Jail opened during FY07 and is funded through a combination of state and local revenues. The adopted budget for FY14 is $3,534,254. State funding totals $2,068,190 and includes a Compensation Board reimbursement primarily for salaries which is estimated at $1,847,908 for FY14. The estimated reimbursement is based on a total of 60 budgeted positions. Of the budgeted positions, 54 are eligible for full salary reimbursement from the Compensation Board, 5 are eligible for 2/3rds funding and one is funded in full by the County. The state also contributes funding based on a daily per diem rate for prisoners. For FY14 this estimate is $220,282, an increase of $10,027 over the amended budget for FY13 due to the housing of more state prisoners. The FY14 budget includes charges for service of $15,500 based on estimates expected to be generated from providing contracted housing for prisoners of other agencies. The General Fund will contribute $1,449,564 or 41% of the total budget for the fund's operations. The General Fund's contribution is $46,920 less than the amended budget amount for FY13, due to the cost savings to operate the jail. The Compensation Board funding for the Eastern Shore Regional Jail is shown below:

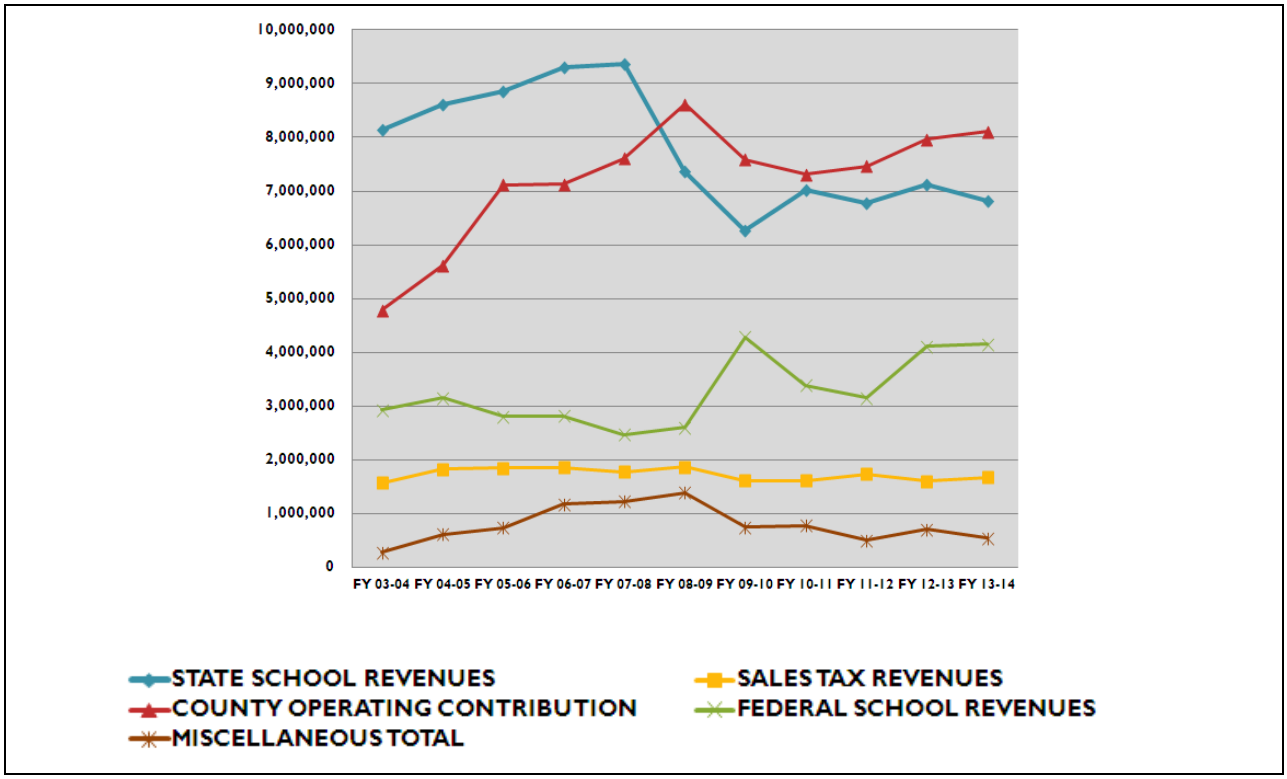


SCHOOL FUND REVENUES

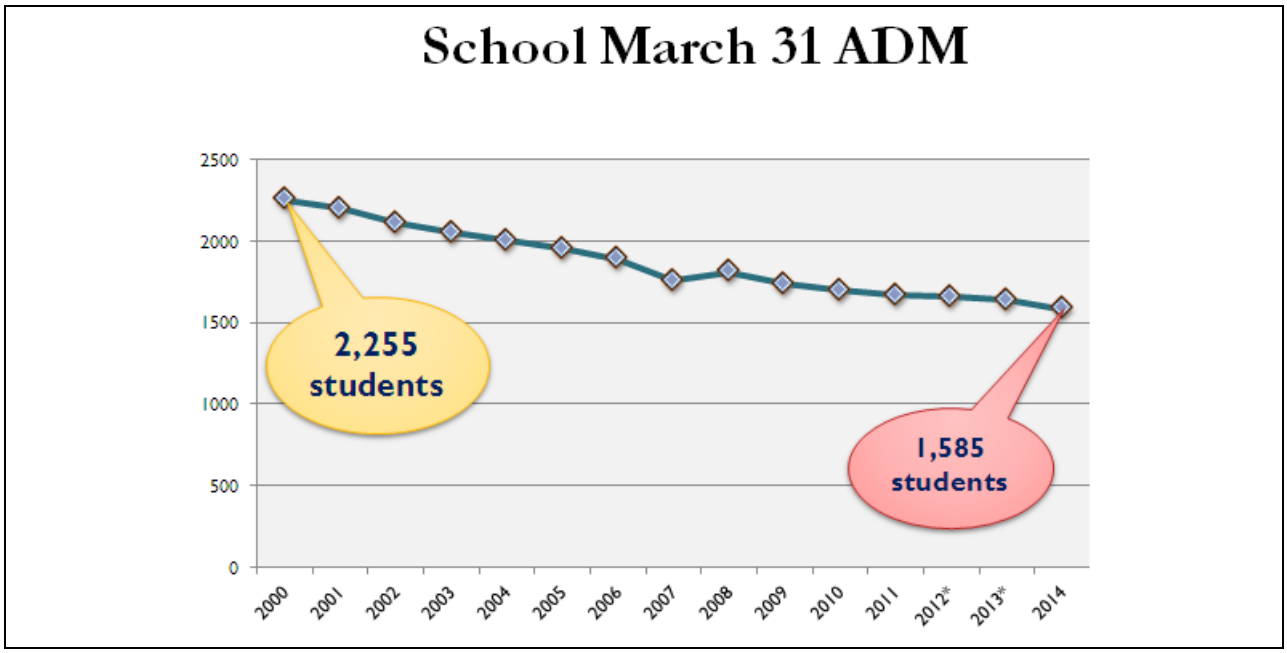
State Revenues - State revenues will provide a total of $1,668,325 in sales tax funding and $6,804,901 in categorical aid for Northampton County Public Schools in FY14. The School Board's total budget for FY14 reflects a decrease of $342,984 in state funding above the amended FY13 budget.

The Composite Index is a formula the State uses to distribute funds for the "Standards of Quality" (SOQ) school programs. The index was designed to achieve an equitable distribution of State funds to all school districts. The Composite Index is calculated based on a number of factors. They include the True Value of Property (local and state-wide), Adjusted Gross Income (local and state-wide) and Taxable Retail Sales (local and state-wide). Each of these factors is first compared to the Adjusted Daily Membership (ADM) (local and state-wide), and then to the population (local and state-wide). The formula weights True Property Values at 50%, Adjusted Gross Income at 40% and Taxable Retail Sales at 10%. This calculation results in a composite index for ADM and a composite index for population (per capita). The ADM composite index is then weighted at 66% and the per capita composite index at 33%. These two figures are multiplied by 45% to determine the final Composite Index used to distribute the State SOQ funds.

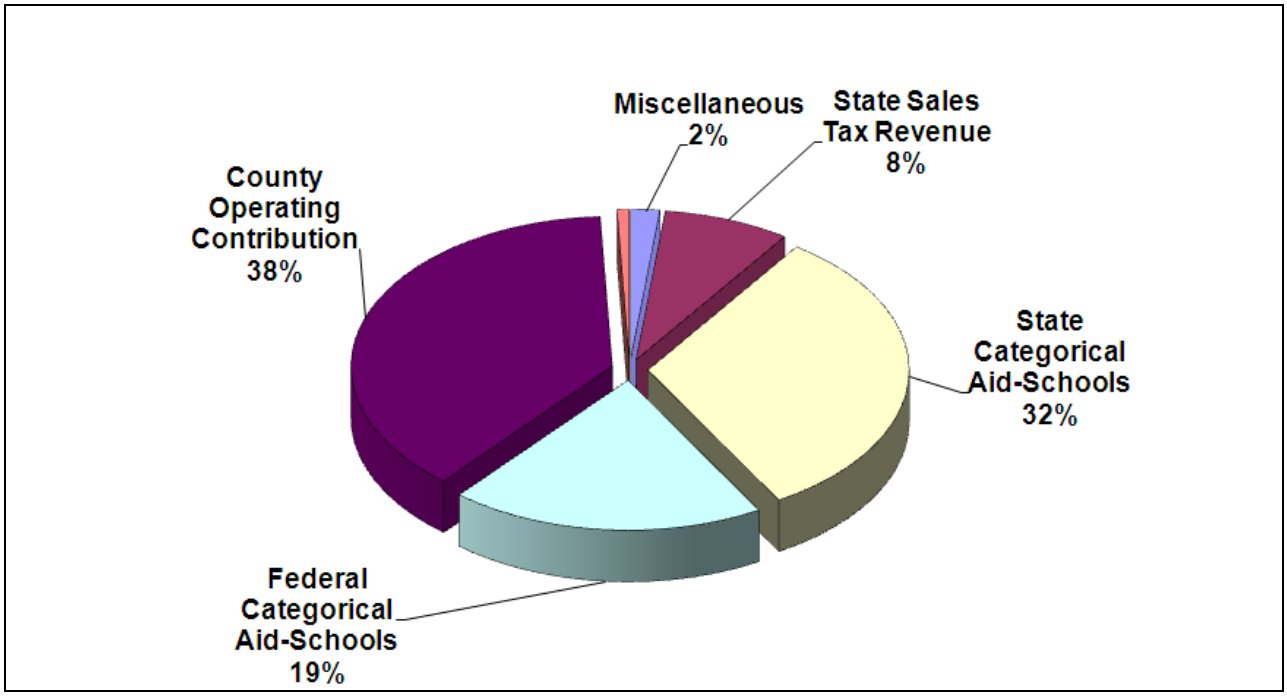
For the FY13 and FY14 budget years, the County's composite index decreased from 51.09% to 51.03%. This was a small decrease in the index of .01% with very little changes to state funding. Because the "True Property Values" component of the Composite Index calculation is weighted the heaviest (50% of the formula), Northampton County has been greatly affected by previous re-calculations. In addition to escalating real estate values, the County has seen its Average Daily Membership (ADM) fall dramatically since 1995. This trend is due to the fact that most of the homes being sold in the County are second homes or retirement homes in waterfront and golf course communities. The County's population is changing from young working families with school age children to older adults and retirees and adjusted gross incomes are increasing at a faster rate than that of the state overall.



School enrollment has been on the decline since 1995 when it peaked at 2,501 students. The enrollment figures estimated by the school system for FY14 totaled 1,585. Total enrollment loss since 1995 is 916 students.



School revenues are derived from the following sources:



Sales Tax – Includes revenue from a 1 percent portion of the State sales tax returned to localities, designated for public school education. This component of State sales tax is distributed on the basis of a locality's school age population. In addition to the 1 percent portion, as part of the one-half cent sales tax increase approved by the General Assembly beginning in FY05, one quarter of the additional one-half cent is now sent back to school divisions. The FY14 estimated sales tax amount is $1,668,325, an increase of $73,583 from the amended budget for FY13.

Standards of Quality Funds – These funds are distributed upon an "equalized" formula that takes into account a locality's ability to pay. This "composite index" is applied to various revenue accounts to ensure an equitable distribution of State funds to all school districts. The State shares the costs to fund the Standards of Quality (SOQ). Northampton County's Composite Index is .5103 for FY13 and FY14, compared with .5109 for FY11 and FY12. For each SOQ item, the State has established a per pupil cost for each locality based upon the school district's cost experience and the State's established staffing for the specific initiative. State revenue from the item is established by multiplying the number of students in average daily membership by the pupil amount, then by the composite index.

State Categorical Funds – This funding stream is offered as an offset to specific services provided by the local school district. Funds are provided in direct relation to the cost and level of service provided. These include funding for career and technical education, special education, alternative education programs and special grants.

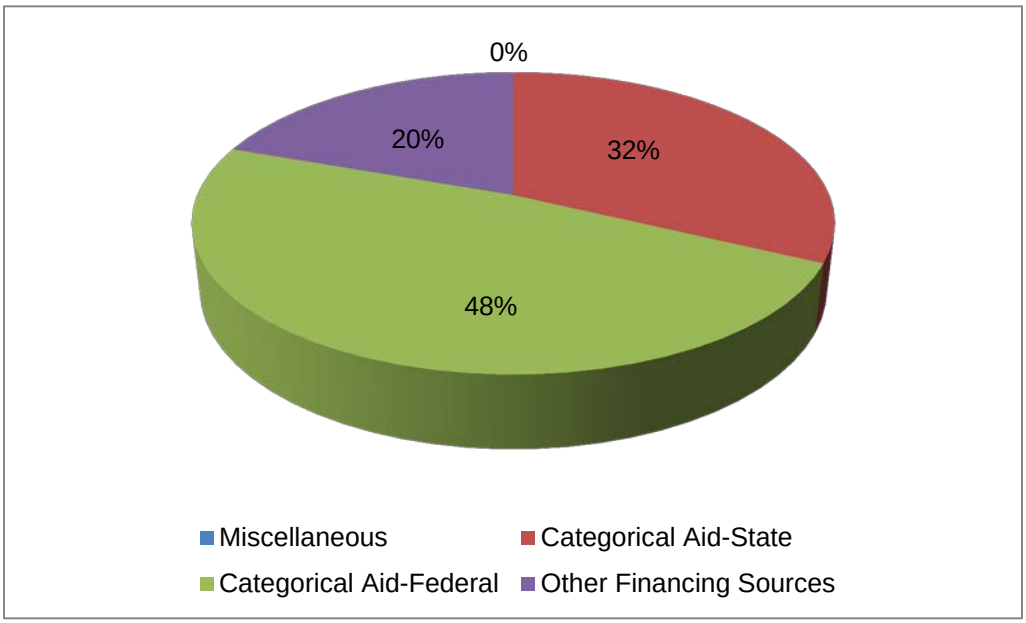
Federal Funds – Amounts in this section of the revenue budget represent the Federal offset of certain specific programs. Some of these programs require a local funding match, while other programs are fully funded. Most of the fully funded programs are mandated or grant initiatives. Federal funds for FY13 total $3,466,427, a decrease of $645,169 from the adopted FY13 budget. Often, additional federal grants are awarded during the fiscal year and added to the budget by amendment. For FY13, mid-year budget amendments resulted in an increase in federal revenue of $1,733,783 over the original adopted budget.

Miscellaneous Revenue – Includes funds representing fees and specific cost recoveries. Miscellaneous revenues, including Charges for Service, are expected to generate $380,820 for FY14, a decrease of $119,773 below the FY13 amended budget.

Local Contribution – Includes funds for regular school operation, including the local share of the State Standards of Quality. Additional funds are appropriated for Debt Service. The local contribution for operations for FY13 is $8,108,243 representing an increase of $144,742 from FY13 adopted budget.

SOCIAL SERVICES FUND REVENUES

Budgeted Social Services revenues total $2,794,763 and are primarily State and federal aid to Social Services programs with matching funds of $547,321 in County's funding. There is no change in the local portion when compared to the amended budget for FY13. The department's revenues fund programs to prevent dependency and encourage self-sufficiency; preserve and restore family stability as well as promote and protect the well-being of adult protective services, foster care, employment services, food stamps, temporary assistance to needy families, Medicaid and child care. In addition to the services delivered by the department, it is estimated that almost 25 million dollars is received by eligible residents.



REVENUE ESTIMATES

	2010 Actual Amount	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 BOS Approved
Fund: 100 General					
01 - General Property Taxes	$15,077,639	$15,420,768	$15,691,563	$ 16,548,401	$16,866,683
02 - Other Local Taxes	$ 2,892,710	$ 2,895,464	$ 3,011,261	$ 3,221,547	$ 3,378,229
03 - Permits, Privilege Fees & Reg Licenses	$ 192,264	$ 125,374	$ 134,793	$ 153,745	$ 141,210
04 - Fines & Forfeitures	$ 114,132	$ 117,466	$ 162,917	$ 205,000	$ 307,249
05 - Use of Money & Property	$ 36,644	$ 73,364	$ 85,129	$ 108,150	$ 34,250
06 - Charges for Service	$ 503,538	$ 585,363	$ 695,843	$ 788,656	$ 763,690
07 - Miscellaneous	$ 50,400	$ 49,745	$ 88,880	$ 67,584	$ 3,000
08 - Recovered Costs	$ 265,946	$ 182,535	$ 112,554	$ 124,308	$ 106,100
09 - Payments in Lieu of Taxes	$ 35,630	$ 25,140	$ 26,933	$ 35,500	$ 26,000
10 - Non-Categorical	$ 1,314,313	$ 1,265,633	$ 1,251,025	$ 1,291,724	$ 1,493,430
11 - Shared Expenses	$ 1,506,995	$ 1,557,055	$ 1,435,409	$ 1,420,978	$ 1,559,944
12 - Categorical Aid	$ 260,836	$ 451,735	$ 255,823	$ 190,093	$ 64,815
13 - Other Financing Sources	$ 153,802	$ 237,142	$ 323,205	$ 266,813	$ 278,365
Fund Total: General	**$22,404,849**	**$22,986,782**	**$23,275,335**	**$ 24,422,499**	**$25,022,965**
Fund: 210 Social Services					
07 - Miscellaneous	$ 13,503	$ 13,367	$ 13,498	$ -	$ -
12 - Categorical Aid	$ 2,722,016	$ 2,378,803	$ 2,189,190	$ 2,207,880	$ 2,247,442
13 - Other Financing Sources	$ 446,420	$ 466,966	$ 506,630	$ 547,321	$ 547,321
Fund Total: Social Services	**$ 3,181,939**	**$ 2,859,136**	**$ 2,709,318**	**$ 2,755,201**	**$ 2,794,763**
Fund: 225 Eastern Shore Regional Jail					
06 - Charges for Service	$ 101,291	$ 40,095	$ 18,136	$ 16,500	$ 15,500
07 - Miscellaneous	$ -	$ 198	$ 200	$ 200	$ -
08 - Recovered Costs	$ 1,040	$ 2,419	$ 1,590	$ 1,326	$ 1,000
11 - Shared Expenses	$ 1,854,467	$ 1,768,244	$ 1,911,965	$ 1,942,947	$ 1,847,908
12 - Categorical Aid	$ 224,253	$ 411,980	$ 230,605	$ 210,255	$ 220,282
13 - Other Financing Sources	$ 1,004,562	$ 1,088,988	$ 1,248,939	$ 1,496,484	$ 1,449,564
Fund Total: Eastern Shore Regional Jail	**$ 3,185,614**	**$ 3,311,924**	**$ 3,411,436**	**$ 3,667,712**	**$ 3,534,254**
Fund: 229 Purchase of Devpt. Rights Fund					
03 - Permits, Privilege Fees & Reg Licenses	$ 300	$ -	$ -	$ -	$ -
12 - Categorical Aid	$ -	$ 33,467	$ -	$ -	$ -
13 - Other Financing Sources	$ -	$ 48,478	$ -	$ -	$ -
Fund Total: Purchase of Devpt. Rights Fd	**$ 300**	**$ 81,945**	**$ -**	**$ -**	**$ -**
Fund: 401 General Debt Service					
05 - Use of Money & Property	$ 9,602	$ -	$ -	$ -	$ -
07 - Miscellaneous	$ 25,000	$ -	$ -	$ -	$ -
08 - Recovered Costs	$ 161,139	$ 161,139	$ 3,605,720	$ 161,000	$ 161,000
13 - Other Financing Sources	$ 2,287,794	$ 2,058,491	$ 2,041,188	$ 1,999,211	$ 2,598,220

REVENUE ESTIMATES

Fund Total: General Debt Service	**$ 2,483,534**	**$ 2,219,629**	**$ 5,646,908**	**$ 2,160,211**	**$ 2,759,220**
Fund: 490 School Debt Service					
05 - Use of Money & Property	$ 28,128	$ 35,294	$ 42,596	$ -	$ -
13 - Other Financing Sources	$ 2,704,223	$ 1,369,923	$ 1,343,087	$ 1,343,087	$ 407,450
Fund Total: School Debt Service	**$ 2,732,352**	**$ 1,405,217**	**$ 1,385,683**	**$ 1,343,087**	**$ 407,450**
Fund: 501 Public Utilities Fund					
06 - Charges for Service	$ 57,489	$ 54,241	$ -	$ 179,876	$ 155,715
07 - Miscellaneous	$ -	$ -	$ (7,136)	$ 3,679	$ -
12 - Categorical Aid	$ -	$ -	$ -	$ -	$ -
13 - Other Financing Sources	$ 26,107	$ -	$ 199,405	$ 18,710	$ 18,000
Fund Total: Public Utilities Fund	**$ 83,596**	**$ 54,241**	**$ 192,269**	**$ 202,265**	**$ 173,715**
Fund: 910 School Operating					
07 - Miscellaneous	$ 531,942	$ 437,269	$ 373,461	$ 541,818	$ 380,820
12 - Categorical Aid	$ 8,605,239	$ 8,528,652	$ 8,737,437	$ 8,554,991	$ 8,473,226
13 - Other Financing Sources	$ 7,947,390	$ 8,032,238	$ 8,006,745	$ 8,297,230	$ 8,108,243
Fund Total: School Operating	**$17,084,570**	**$16,998,158**	**$17,117,643**	**$ 17,394,039**	**$16,962,289**
Fund: 920 School Federal Grants Fund					
07 - Miscellaneous	$ 1,347	$ -	$ -	$ -	$ -
12 - Categorical Aid	$ 2,825,600	$ 2,700,009	$ 3,680,663	$ 5,845,379	$ 3,466,427
13 - Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Fund Total: School Federal Grants Fund	**$ 2,826,947**	**$ 2,700,009**	**$ 3,680,663**	**$ 5,845,379**	**$ 3,466,427**
Fund: 921 School Food Service					
06 - Charges for Service	$ 4,082	$ 163,311	$ 148,456	$ 163,116	$ 158,116
07 - Miscellaneous	$ 156,093	$ 11,291	$ -	$ -	$ 1,084
12 - Categorical Aid	$ 711,083	$ 693,951	$ 712,797	$ 698,437	$ 696,960
13 - Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Fund Total: School Food Service	**$ 871,257**	**$ 868,553**	**$ 861,252**	**$ 861,553**	**$ 856,160**
Revenue Grand Totals:	**$54,854,957**	**$53,485,595**	**$58,280,506**	**$ 58,651,946**	**$55,977,243**

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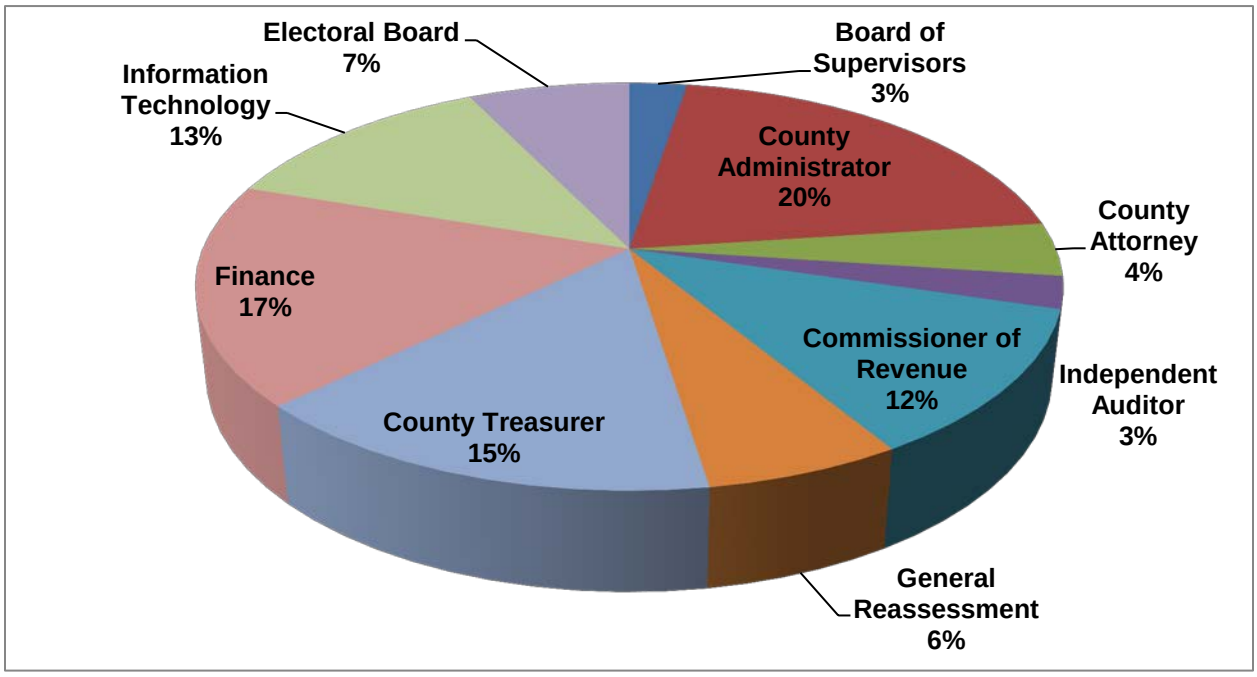
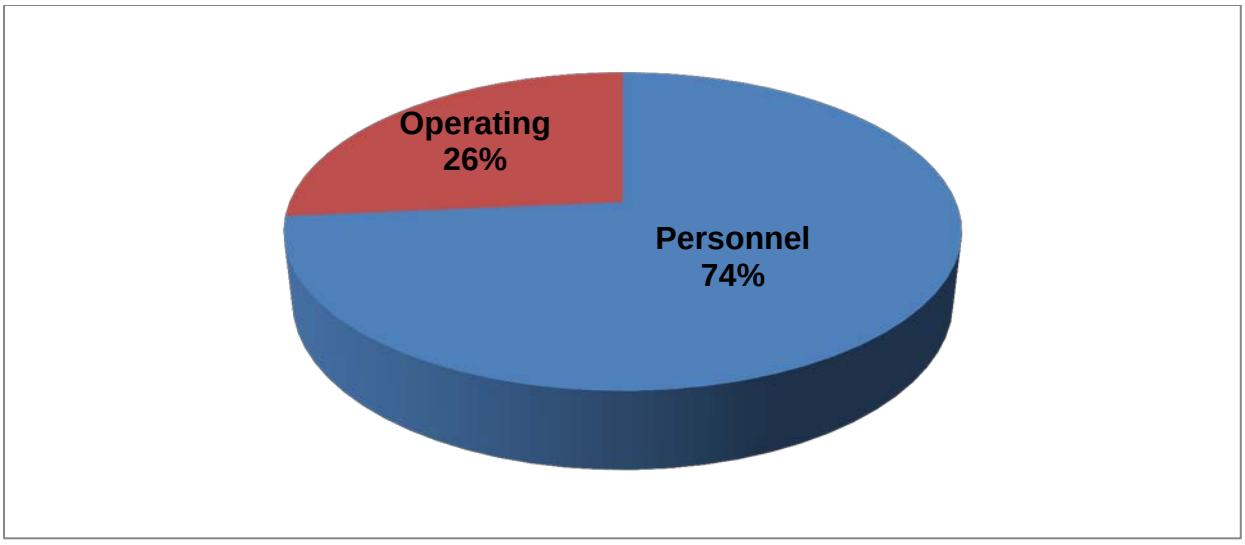
COUNTY OF NORTHAMPTON, VIRGINIA

GENERAL ADMINISTRATION - All Funds

$1,918,591





General Administration - All Funds

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 BOS Approved	Variance	% Change
Board of Supervisors	$ 19,805	$ 43,389	$ 45,647	$ 49,319	$ 3,672	8%
County Administrator	$ 376,330	$ 369,575	$ 412,890	$ 390,116	$ (22,774)	-6%
County Attorney	$ 71,646	$ 70,520	$ 80,476	$ 81,330	$ 854	1%
Independent Auditor	$ 52,000	$ 45,450	$ 47,586	$ 49,013	$ 1,427	3%
Commissioner of the Revenue	$ 236,292	$ 201,282	$ 214,359	$ 223,243	$ 8,884	4%
General Reassessment	$ 82	$ 202,240	$ 163,630	$ 119,117	$ (44,513)	-27%
County Treasurer	$ 245,749	$ 249,034	$ 270,605	$ 291,143		8%
Finance	$ 311,287	$ 280,992	$ 321,953	$ 336,548	$ 14,595	5%
Information Technology	$ 186,045	$ 226,298	$ 256,248	$ 240,710	$ (15,538)	-6%
Electoral Board	$ 103,817	$ 134,443	$ 157,311	$ 138,052	$ (19,259)	-12%
Total General Administration	**$ 1,603,053**	**$ 1,823,223**	**$ 1,970,705**	**$ 1,918,591**	**$ (52,114)**	**-3%**

BOARD OF SUPERVISORS

DESCRIPTION

Effective January 1, 2012 as a result of redistricting following the 2010 Census, the Board of Supervisors' membership consists of five representatives, one from each of the County's five voting districts. Supervisors are elected for staggered, four-year terms. The Board is the policy-making body of the County and is vested with all rights and powers as specified by the state law known as the County Board Form (Section 15.2-400 through Section 15.2-418). The Board takes action by the adoption of ordinances or resolutions.

The Board annually elects a chairman who presides at each Board meeting and serves as the official head of the County government. A vice chairman is also elected and serves in the absence of the chairman. This election occurs in January of each calendar year.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 1101 Board of Supervisors						
1 – Personnel	12,979	23,384	21,727	27,274	5,547	26%
2 – Operating	6,826	20,005	23,920	22,045	(1,875)	-8%
Department Total: Board of Supervisors	19,805	43,389	45,647	49,319	3,672	8%

FUTURE ISSUES

- Declining school age population
- Lack of industry/jobs/tax base
- Increasing state mandates without funding sources to cover them
- Providing core infrastructure (wastewater, water) to facilitate economic development
- Providing access to emergency medical services in a timely and responsive manner in light of the intended relocation of Riverside Shore Memorial Hospital to Accomack County in Fiscal Year 2016

COUNTY ADMINISTRATOR

DESCRIPTION

Appointed by the Board of Supervisors, the County Administrator is the Chief Administrative Officer of the County and is responsible for the implementation and execution of policies established by the Board. In addition to daily administrative duties, the County Administrator is also responsible for the development of the annual budget, recommends service delivery and policy implementation, provides an operational framework under which County employees work, and ensures that all affairs of the County are carried out in an effective and responsible manner. The County Administrator also serves as the Director of Emergency Management. Operating under the direct supervision of the County Administrator is the Assistant to the County Administrator as well as the legislative department heads.

GOALS

Organizational goal:

Facilitate the development of a quality educational environment that provides for high-quality educational and job readiness skills for all County residents

Long Term Goal: Develop mutually agreeable goals with the School Board by 2014
Medium Term Goal: Develop a funding strategy for mutually-agreeable school capital improvement plan for 2013

Short Term Goal: Examine the impact of the composite index recalculation for impact on future budgets

Organizational goal:

Create an environment where businesses are welcome and services are available to help them be prosperous

Long Term Goal: Develop list of available properties for an industrial park

Medium Term Goal: Work to complete the Comprehensive Plan Update

Organizational goal:

Develop an infrastructure system that improves our quality of life.

Long Term Goal: Work with local internet service providers in removing any barriers (zoning or otherwise) that may impede the offering of broadband to our businesses and residents

Medium Term Goal: Examine the feasibility of special tax districts to assist in the development of water and sewer infrastructure

Short Term Goal: Support the Eastern Shore of Virginia Public Service Authority with staffing assistance.

Organizational goal:

Provide and support adequate health care facilities, services and coverage for all citizens of the County to the extent possible.

Long Term Goal: Ensure the County has a 24/7 emergency care facility by 2017

Medium Term Goal: Partner with Riverside Shore Memorial Hospital for a redevelopment plan for its Nassawadox campus facilities by 2014

Short Term Goal: Engage Riverside officials in a joint meeting to determine the scope of the medical facilities that will remain in Nassawadox

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 1201 County Administrator						
1 - Personnel	251,015	265,956	264,705	273,060	8,355	3%
2 - Operating	125,315	103,619	148,185	117,056	(31,129)	-21%
3 - Capital Outlay	0	0	0	0	0	
Department Total: County Administrator	376,330	369,575	412,890	390,116	(22,774)	-6%

SERVICE LEVELS

As Northampton County continues to grow and citizens require and demand both more efficiency and effectiveness from their County government, the Board of Supervisors has adopted, and the County Administrator is charged with implementing, the goals and objectives of the County's Five Year Strategic Plan. Each department head has committed to the responsibility of implementing the goals as they relate to their respective departments and will be held accountable for the results.

FUTURE ISSUES

As always, each new fiscal year poses operational and budgetary challenges that are unforeseen when the budget is in the process of being prepared. In addition, each year the Virginia General Assembly, as well as the federal government, introduces new laws and regulations which often result in unfunded mandates. The County will remain diligent in the tracking of these laws and regulations to anticipate any negative impacts. Continued changes in the Composite Index will present a significant challenge to overcome if the County is to continue its current level of services to the community.

COUNTY ATTORNEY

DESCRIPTION

The County Attorney provides legal advice and counsel to the Board of Supervisors, the County Administrator and other department heads of County offices. In addition the County Attorney, with some exceptions, represents the County in litigation in which the County is a party. During FY05, the Board of Supervisors approved a contract with a local attorney to provide additional assistance in this area. Beginning in FY06, the contract amount previously paid by this department for outside legal assistance was re-allocated to fund a supplement for an Assistant Commonwealth Attorney (see Commonwealth Attorney department, page 103).

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 1204 County Attorney						
1 – Personnel	69,921	68,999	78,786	79,880	1,094	1%
2 – Operating	1,724	1,521	1,690	1,450	(240)	-14%
Department Total: County Attorney	71,645	70,520	80,476	81,330	854	1%

FUTURE ISSUES

As the County continues to grow, personnel disputes, planning, zoning, contract disputes, tax disputes, ordinance amendments, legal research and County Code updates will be the focus of the County Attorney. Increased development and regulatory changes will require substantially more work by the County Attorney's office. As a result of these changes, there will likely be an increase in zoning appeals that will require defense by the County Attorney's office.

As counsel to the Board of Supervisors and advisor to various county departments, the county attorney is in current efforts to improve the county’s ordinances including, in particular, its land use ordinances to make them easier to use and to accommodate changing economic conditions and needs.

INDEPENDENT AUDITOR

DESCRIPTION

The Independent Auditor is to audit all funds of the County in accordance with Generally Accepted Accounting Principles, the standards for financial audits contained in the Governmental Auditing Standards issued by the Comptroller General of the United States; the provisions of OMB Circular A-128, Audits of State and Local Governments; and the specifications for Audits of Counties, Cities and Towns. The Auditor shall review and report on all financial statements and internal controls.

GOALS

- To ensure the County maintains proper and adequate financial and internal controls and operates using Generally Accepted Accounting Principles.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 1208 Independent Auditor						
2 – Operating	52,000	45,450	47,586	49,013	1,427	3%
Department Total: Independent Auditor	52,000	45,450	47,586	49,013	1,427	3%

COMMISSIONER OF THE REVENUE

DESCRIPTION

The Commissioner of the Revenue is a Constitutional Officer, elected by the citizenry, serving a four year term. Funding for the office is shared by the Commonwealth and the County.

The Commissioner's office is responsible for the discovery, identification, and the assessment of all taxable property, real and personal in the county. The Commissioner's office prepares the tax roles for submission to the County Treasurer for tax billing.

In addition to providing assistance in preparing and processing Virginia State income tax returns, and Virginia estimated taxes, this office provides assistance to the public with their state returns and the keying of returns to the state for faster processing of refunds. The Commissioner of the Revenue maintains all real estate records and ownership transfers by deeds and wills, corrects and updates tax maps as needed, staff visits and assesses all new construction, determines qualification for "use value taxation" in Agricultural and Forestry Districts and Conservation/Preservation Easements: administers the tax relief programs for: Elderly and/or Handicapped, The Rehabilitated Structure Program, The Fire Fighters Incentive Program, the Personal Property Tax Relief Act, Proration, The Food and Beverage Tax, The Transient Occupancy Tax, The Business, Professional and Occupation Tax, The Bank Franchise Tax, and The Disabled Veterans Tax Exemption.

The Commissioners office also provides assistance to the citizens, property owners, attorneys, realtors and surveyors.

MISSION:

To serve the public by administering the tax laws of the Commonwealth of Virginia with integrity, efficiency, consistency and fairness. To instill the highest degree of public confidence in our integrity and reliability by providing prompt, accurate and courteous service while promoting compliance with the tax laws and setting our performance as the benchmark for local government service.

NEW IN-HOUSE GENERAL REASSESSMENTS

In 2011 this office started a new program, "In-House General Reassessments". Prior to 2011, the county contracted outside vendors to perform this process on a four to six year basis. By funding and staffing this responsibility in-house, the County adopted an ordinance to increase the frequency of reassessment to a two year cycle, effective for 2013. The field work for the 2013 General Reassessment was begun in September of 2011. Each property was visited, inventoried and photographed. This being our first in-house reassessment we had a few challenges, but all-in-all the process went smoothly and new change of assessment notices were mailed in late March 2013. Those property owners aggrieved by their assessment may appeal to our real estate appraiser.

GOALS

- Acquire new Computer Assisted Mass Appraisal (CAMA) software system.
- Implement new bi-annual tax billing.
- Prepare for the 2015 General Reassessment.
- Initiate computer-based storage sites to retain permanent records.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 1209 Commissioner of the Revenue						
1 – Personnel	209,969	175,515	187,834	194,349	6,515	3%
2 – Operating	26,323	25,768	26,525	28,894	2,369	9%
Department Total: Commissioner of the Revenue	236,292	201,282	214,359	223,243	8,884	4%

FUTURE ISSUES

- Retaining experienced personnel. Workloads have increased over the last seventeen years with no increase in staff positions.
- Storage space for records, perhaps through electronic media.

GENERAL REASSESSMENT

DESCRIPTION

Northampton County now conducts in-house General Reassessments on a biennial basis. The staff appraiser analyzes real estate sales data from which assessments charts are then developed and employed to fairly and equitably assess the real estate in Northampton County. Once completed, property owners are sent new value notices and are given avenues of appeal if they wish to contest their assessments. Once appeals hearing are finalized and adjustments are made, assessment rolls are then prepared and certified. The next General Reassessment is set for this budget year and will impact the FY14 tax revenues.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 1210 General Reassessment						
1 – Personnel	83	17,8537	140,077	115,542	(24,535)	-18%
2 – Operating	0	5,917	23,553	3,575	(19,978)	-85%
3 - Capital Outlay	0	17,785	0	0	0	0%
Department Total: General Reassessment	83	202,240	163,630	119,117	(44,513)	-27%

COUNTY TREASURER

DESCRIPTION

The responsibilities of the County Treasurer in Northampton County are two-fold: (1) to accomplish those certain duties as set out in the Code of Virginia as responsibilities of the office, that is to receive and deposit all county funds and certain state and federal funds and the safekeeping of those funds, and (2) to perform certain duties of accounting and financial management not assigned to the office by state law. The Treasurer also manages the investment of available funds and represents the County in all banking activities. The Treasurer works in conjunction with the Finance Director on the financial operations of the County. The Treasurer is a constitutional officer and is elected every four years.

GOALS

- **Organization-wide Overall Goal - Maintain a reasonable County tax structure by effectively and responsibly balancing the increasing demands for services with available resources to achieve maximum value for our citizens.**

Long-term Goals - Beyond 2014

- Continued timely collection of real estate and personal property tax bills and other local taxes.

Short-term Goals – 2014

- Enforce prompt collection procedures for taxes due by using the Court system for Warrants in Debt, wage liens, bank liens, Interrogatories and garnishments, and also by working with an attorney for the collection of delinquent real estate taxes and subsequent sale of eligible properties and providing updated balances to the finance department to be used in pursuing debt off set and DMV collections of personal property taxes.
- Maximize existing revenue streams by improving first year tax collection rates to 98% for real estate and 94% for personal property taxes.
- Increase frequency of Delinquent Tax Sales and take necessary steps to exhaust all options before referring a delinquent tax property to the County Tax Attorney if the property is the primary residence of the tax payer
- Ensure timely bi-annual tax billing
- Review use of technology to assist with tax collections

- **Organization-wide Overall Goal - Promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness. Obtain correct monthly payments reports and balance due reports from new computer software to enable office to operate more efficiently.**

Long-term Goals - Beyond 2014

- Continue to serve the needs of the public with a highly qualified and informed staff.

Short-term Goals – 2014

- Continue to upgrade computer equipment and programs as funds become available that will enable the office to become more efficient.
- Continue the use of credit cards and bank lockbox for payment of taxes.
- Keep staff motivated following reduction in budgeted positions.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 1213 County Treasurer						
1 – Personnel	203,803	202,099	214,905	221,665	6,760	3%
2 – Operating	41,946	46,936	55,700	69,478	13,778	25%
3 - Capital Outlay	0	0	0	0	0	
Department Total: County Treasurer	245,749	249,034	270,605	291,143	20,538	8%

FUTURE ISSUES

- To continue to employ experienced, qualified personnel.
- To upgrade and improve office web site.

FINANCE

DESCRIPTION

The Finance Department works in conjunction with the County Treasurer's Office to ensure the financial integrity of the County government's operations. Its responsibilities include financial reporting, budget preparation and monitoring, debt management and financial accounting. The department performs activities such as payroll and accounts payable and reports quarterly to the Board of Supervisors on the County's financial position and budget performance. The department is also responsible for maintaining fixed asset records, grant reporting and preparation of the Comprehensive Annual Financial Report (CAFR)

In 2005, the Board of Supervisor gave the authority to collect delinquent personal property taxes to the Finance Department. Currently the Finance Department is collecting delinquent taxes using DMV holds bank liens, wage liens, seizure of property and warrants in debts as methods to help collect delinquent personal property taxes.

GOALS

- **Organization-wide Overall Goal – Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens. Maintain a reasonable County tax structure by effectively and responsibly balancing the increasing demands for services with available resources to achieve maximum value for our citizens. Promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness.**

Long-term Goals - Beyond 2014

- Prepare financial reports that enable the Board of Supervisors and the County Administrator to ascertain the County's financial position and plan for its future.
- Ensure fiscal integrity through internal controls that safeguard assets and ensure compliance with laws and regulations.
- Assist the Board of Supervisors in their effort to lower taxes on existing businesses

Short-term Goals - 2014

- Work in tandem with School Board to develop FY2015 budget
- Prepare and monitor the annual budget and all project-length budgets for compliance with all laws and regulations.
- Integrate all departments into a centralize accounts payable process and payment process.
- Prepare CAFR (Comprehensive Annual Financial Report) in compliance with all laws and regulations.
- Continue to improve effectiveness of management reports by fully utilizing the new, automated reporting capabilities of the new financial software that was purchased in FY07.
- Ensure timely and accurate payment, reconciliation, and reporting of employee wages and related deductions.
- Plan and control operating and capital expenditures in a fiscally responsible manner and within adopted County policies and procedures.
- Provide continuing education and training for staff in governmental accounting, internal controls, procurement, human resource management and other related topics.
- Continue to expand Human Resource services offered to departments by utilizing capabilities of new financial software to track and report leave and improve other areas of reporting related to payroll and human resource management.

- Determine and remit the County's arbitrage rebate liability, if any, associated with the financing proceeds for the ongoing capital improvement plan.
  Participate in ensuring a smooth transition into bi-annual tax billing
- Continue to improve the collection of personal property taxes by increasing in-house collection efforts through continued use of the DMV Stop Program, Debt Set Off Program, Wage liens, Asset seizures, garnishments and warrants in debt.
- Examine shared services with schools (payroll, facilities management, fuel purchasing, leasing/financing services, purchases, accounts payable)
- Continue to monitor compliance with the County's procurement policy including the use of purchase orders and encumbrance accounting.
- Complete cross-training of all department employees to provide better service during employee absences.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 1220 Finance						
1 – Personnel	263,240	201,720	274,866	282,432	7,566	3%
2 – Operating	48,048	79.272	47,087	54,116	7,029	15%
Department Total: Finance	311,288	280,992	321,953	336,548	14,595	5%

ACCOMPLISHMENTS

During the current year, the Finance Department accomplished the following:

- Received GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY12 CAFR
- Continued to work with financial advisors to ensure the most advantageous financial plan for the county. In FY13, the county's long-term debt was refinanced. Without increasing the term of the financing, the refinance of this long term debt will save the county approximately six million dollars over the life of the debt as a result of a more advantageous interest rate
- Arranged lease-purchase financing for various equipment items included in the FY14 budget at an interest rate of approximately 1.17%.
- Completed Arbitrage Rebate Analysis for each debt issue to comply with federal guidelines.

FUTURE ISSUES

Additional capabilities from the upgrade of the Human Resources portion of the County's financial software, known as First Gen, will continue to be implemented to improve the department's reporting abilities, the operating efficiency of the department, and the department's ability to provide outstanding customer service. In an effort to optimize work flow patterns, decentralization of the accounts payable, purchase order and payroll data entry will continue to be expanded to user departments as part of the transition to optimize the use of the financial software. The department will continue to strengthen its effectiveness in Human Resource Management.

INFORMATION TECHNOLOGY

DESCRIPTION

The Information Technology (IT) Department provides computer support services to County Departments and Constitutional Offices. IT provides assistance with the development, operation and maintenance of computer systems in order to increase staff productivity and efficiency through improved information systems and services. The IT Department is also responsible for development, implementation, administration and maintenance of the County's enterprise systems. Currently, the County's main computer system provides high-speed internet access, data processing and support services to county staff. The IT department also administers the County's email and website.

GOALS

➢ **Overall Goal - Promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness.**

Long-term Goals - Beyond 2014

- Enhance current infrastructure to better serve all County Departments and Constitutional Offices with reliable, secure and accurate data.
- To plan, implement and maintain cost efficient computer software and hardware applications that can grow with the County's needs.

Short-term Goals - 2014

- Coordinate and develop eGOV opportunities so that citizens are ensured timely access to County services and operations.
- Coordinate IT systems within new County complex.
- Develop and maintain current information on County website.
- Design and network a new computer lab from retired equipment to improve staff IT skills with onsite training opportunities.
- Complete Human Resource, Finance and Community Development software upgrade.
- Transition to 64 bit Operation Systems and Server Hardware at the Department of Social Services.
- Implement and transition to 64 bit Operating Systems and Server hardware at the Northampton County Sheriff's Office.
- Move tax software to a bi-annual process in the Treasurer's Office and the Commissioner of the Revenue Office.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 1240 Information Technology						
1 – Personnel	139,241	145,533	147,373	152,069	4,696	3%
2 – Operating	46,795	69,318	108,875	88,641	(20,234)	-19%
3 - Capital Outlay	0	0	0	0	0	0%
Department Total: Information Technology	186,045	226,298	256,248	240,710	(15,538)	-6%

ACCOMPLISHMENTS

- Move to an automated Real Estate tax payment system for mortgage companies.
- Created a test environment for the upgrade process of the Human Resource, Finance and Community Development software.
- Upgrade software system for mobile law enforcement.
- Continued to transition to 64 Bit operating systems in several County offices.
- Upgraded both hardware and software for the County's VoIP phone system.
- Upgraded network security hardware at the Northampton County's Sheriff's Office.
- Installed new network hardware health monitoring server which sends 24/7 alerts if internal network hardware fails or become degraded.
- Expanded County email usage by 50 new accounts.
- Deployed and maintained all technical aspects of the Emergency Operations Center during hurricane Sandy.

FUTURE ISSUES

The IT department will continue to expand data sharing ability between departments. During FY14 the department will assist in system design and installation for new and renovated County facilities. The department will continue to oversee and maintain County's data and voice networks and their infrastructure. The IT staff will further development of the County's intranet and website. With ever growing security threats the department will continue to monitor and increase the network security.

ELECTORAL BOARD

DESCRIPTION

This Department is composed of the Electoral Board, General Registrar, Deputy Registrar and Assistant Registrars, who are responsible for all aspects of voter registration and election administration in Northampton County. In addition, a Machine Custodian is charged with the responsibility of maintaining and programming voting machines. The Electronic Pollbook custodian is charged with the responsibility of maintaining and programming the electronic pollbooks.

The Northampton County Board of Elections is a bipartisan board responsible for ensuring uniformity, fairness, accuracy and purity in all elections held in Northampton County. This board promotes the proper administration of election laws, and campaign finance disclosure compliance. The Board is comprised of three members. The three members are appointed on a staggered term basis. This ensures that a majority of the board is familiar with election procedures and assures uniformity in the conduct of elections. Each member is appointed in February for a three-year term to begin on March 1 of that year. The term expires at midnight on the last day of February in the third year following appointment by the resident Circuit Court Judge (Code of Virginia §17.1-501). The Judge acts on the basis of nominations made by the political parties. Two electoral board members shall be of the political party which cast the highest number of votes for Governor in the last election.

The Electoral Board is further charged with the responsibility of appointing the General Registrar. The responsibility to appoint is accompanied by the responsibility for oversight of performance.

The Code of Virginia mandates that the Electoral Board meet in February and March of each year. They are responsible for the training of Officers of Election. The Electoral Board must insure that the polling places meet all handicapped accessibility standards. This is done by auditing polling places with organizations such as the Center for Independent Living. They must be available and must visit the polling places throughout the day on Election Day to oversee the operations. The Board must ensure the security of the electoral process and develop plans to provide for continuity of operations. They are charged with developing and maintaining a security plan for all election materials and equipment. It is required by the Code of Virginia that they meet following each election to canvas votes and prepare abstracts. It is required that they attend annual State Board Training. Although it is not mandated, attending workshops and the annual meeting of their association is a valuable tool in obtaining the training and knowledge necessary to stay current with mandates from the State Board of Elections and law changes.

Salaries of the General Registrar and Board members are established by the General Assembly and are reimbursed to the locality by the State Compensation Board. Salary reimbursement may be as high as 100% of the actual expense.

The Office of the Electoral Board and General Registrar is committed to providing each citizen of Northampton County with the opportunity to exercise his or her right to vote in an efficient an equitable manner in accordance with the Constitutions of the United States and the Commonwealth of Virginia and the Code of Virginia.

The General Registrar is appointed by the Electoral Board. The General Registrar is charged with the implementing procedures used to properly register voters, maintain voter registration records, maintain the registrar's office including establishing duties of assistant registrars and ensuring uniformity, fairness and legality of the registration process in Northampton County. The General Registrar is charged with developing and maintaining a Continuity of Operations Plan for the office. In addition, the registrar carries out duties delegated by the Electoral Board.

Because the Electoral Board does not maintain office hours on a daily basis, they delegate many duties to the General Registrar. These duties include but are not limited to accepting reports from candidates, keeping track of filings, corresponding with candidates, preparing reports for the State Board of Election and the processing of Absentee Ballots.

The job is multifaceted with varied duties. Attending mandatory State Board of Elections Training, District workshops, Certification Training and Association meetings provide training necessary to stay current with technology, laws and procedures. The office functions include, but are not limited to, document review, preparation of materials for the Officers of Election, preparation of election results, training of Officers of Election, billing of expenses, and reviewing reports provided by the State Board before and after each election for accuracy. These are only a portion of the tasks delegated by the Electoral Board.

The Code of Virginia requires a Special Election be conducted when certain circumstances occur. In addition, each Political Party has the option of conducting a Primary every June. Although, the state has helped to defray some costs of Presidential Primary Elections, legislation must be passed authorizing this expenditure and therefore cannot be guaranteed. Some elections, such as the November General Election, which are held yearly, and May town elections, which are conducted in even numbered years, are more predictable than special elections and primaries. The number of voter registration applications and absentee ballot requests is a direct result of population growth and voter interest in these elections, which in turn causes cyclical fluctuations in the agency workload. Candidate qualification filings and campaign finance filings for all local candidates are audited and tracked by this office.

The General Registrar works closely with the five towns in Northampton County. The Registrars' office provides information on candidate requirements and works closely with the machine vendor and other suppliers of materials needed for the function of the office. Although Candidates for Town offices are not required to file campaign finance forms, they do file qualification forms and seek guidance regarding advertising and finances. The Electoral Board is required to certify all local elections and prepare abstracts.

For each election the Electoral Board employs a Machine Custodian. The current Machine Custodian was trained by a representative of Sequoia Voting Systems and Atlantic Election Service and receives updates when needed from the manufacturers.

The actual programming of the ballot cartridge is performed by Atlantic Election Service. The ballots must go through an approval process by the State Board of Elections. The machine cartridges must then be programmed for normal voting and for handicapped audio voting, which includes a verbal description of the process for voting on the machine in addition to the offices and names of the candidates for each election.

The function of the Custodian is to program the voting machines with the ballots that have been prepared by the voting machine vendor, Atlantic Election Service. The Machine Custodian is responsible for the delivery and pick up of the voting booths and voting machines. The voting booths are delivered to the polling places to be used in the event that a voter is unable to use the voting equipment. The custodian also delivers and picks up the signage to each polling place. At times, the assistance of the Public Works Department is required to accomplish this task. The cooperation between departments helps to minimize the cost of these tasks and to accomplish them in an efficient manner. On Election Day, the Custodian is on call from 5:00 a.m. until all machines have been closed and reports printed.

PERFORMANCE MEASURES

Qualitative Measures:

The Electoral Board and the general registrar set a high standard of performance for our four main objectives:

- To ensure the integrity of every election
- To keep the most up to date and accurate voter registration files
- To make the voter's experience pleasant
- To provide friendly, competent customer service to all voters who come to our office

Each of these four standards can be further broken down into action steps and duties:

To ensure the integrity of every election:

- Keep current and comply with all federal election laws and all directives from the Department of Justice
- Keep current and comply with all election laws in the Code of Virginia and directives from the State Board of Elections
- Secure and maintain voting equipment
- Staff the polling places with well-trained Officers of Elections
- Maintain a secure, safe and orderly polling place
- Ensure that only qualified voters cast ballots
- Accurately count and report all votes, ensuring that each vote cast is counted properly

To keep the most up to date and accurate voter registration files

- Process new voter registrations on a timely basis
- Update voter records based on information received from the State Board of Elections database, VERIS
- Maintain a secure and safe repository for voter records
- Keep current on new technology and legislature that affect voter registration file keeping

To make the voter's experience pleasant

- Maintain a safe and orderly environment at the polling places
- Ensure that each polling place is accessible to handicapped and disabled voters
- Recruit and train amiable and knowledgeable poll workers
- Conduct outreach and educational programs to help voters be educated and up-to-date.

To provide friendly, competent customer service to all voters who come to our office.

- Maintain a friendly, welcoming environment
- Ensure that office staff is knowledgeable and well trained
- Staff the office with sufficient workers during peak voting periods

Measures:

- Number of registered voters
- Officers of Elections
- Voter turnout
- Voter outreach/education

Measure:	FY2011-12	Present
Number of registered voters	9074	9178

-

Measure:	1/1/12-2/1/13
Number of voting record changes processed	1584

-

Measure:	FY2010-11	Fy2011-12	FY 2012-13
Voter turnout for November General Election	44.89%	38.55%	71%

-

Measure:	Votes
Number of absentee votes counted in November 2012 General Election	708

-

Measure:	FY2011-12	Present
Officers of Election	44	64

Measure: Voter Outreach and Education

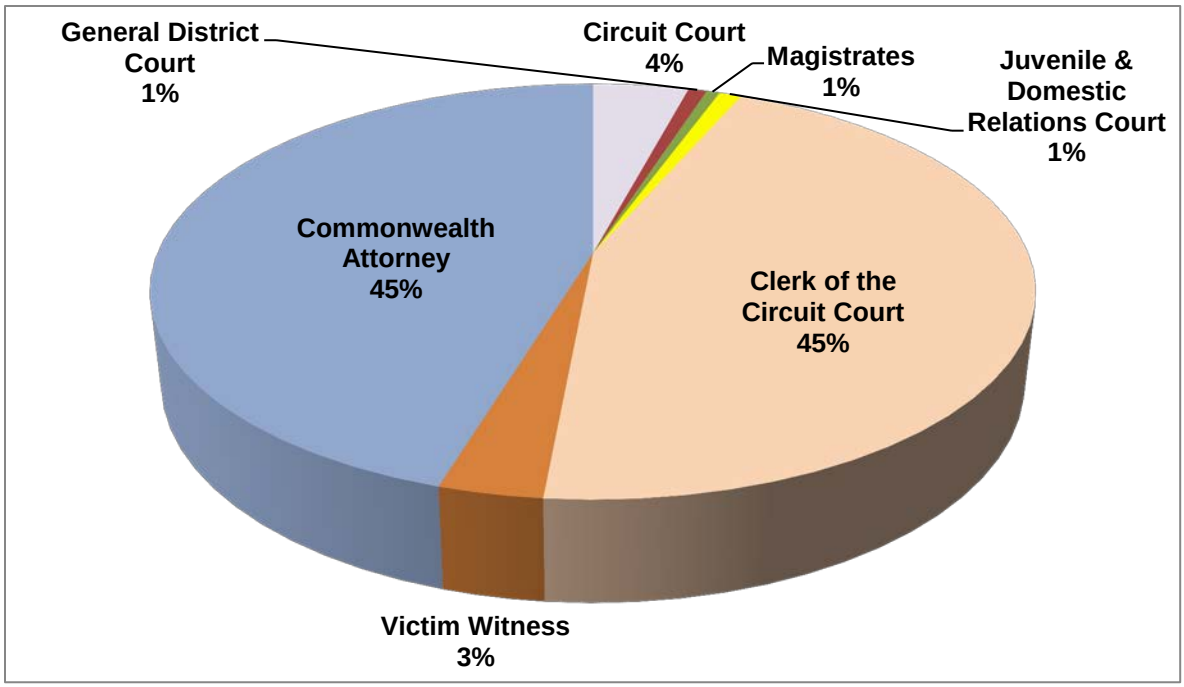
To prepare voters for the November 6th General Election, the General Registrar spoke to the Democratic Party, Republican Party, the Exmore Rotary Club, the Cape Charles Rotary Club, KLOVE radio, and he also participated in a community event at Northampton High School. The General Registrar also spoke to senior history classes at Northampton High and Broadwater Academy. Visits to the high schools also renewed the High School Page program and the General Registrar recruited 19 students to work in the polling precincts in the November General Election.

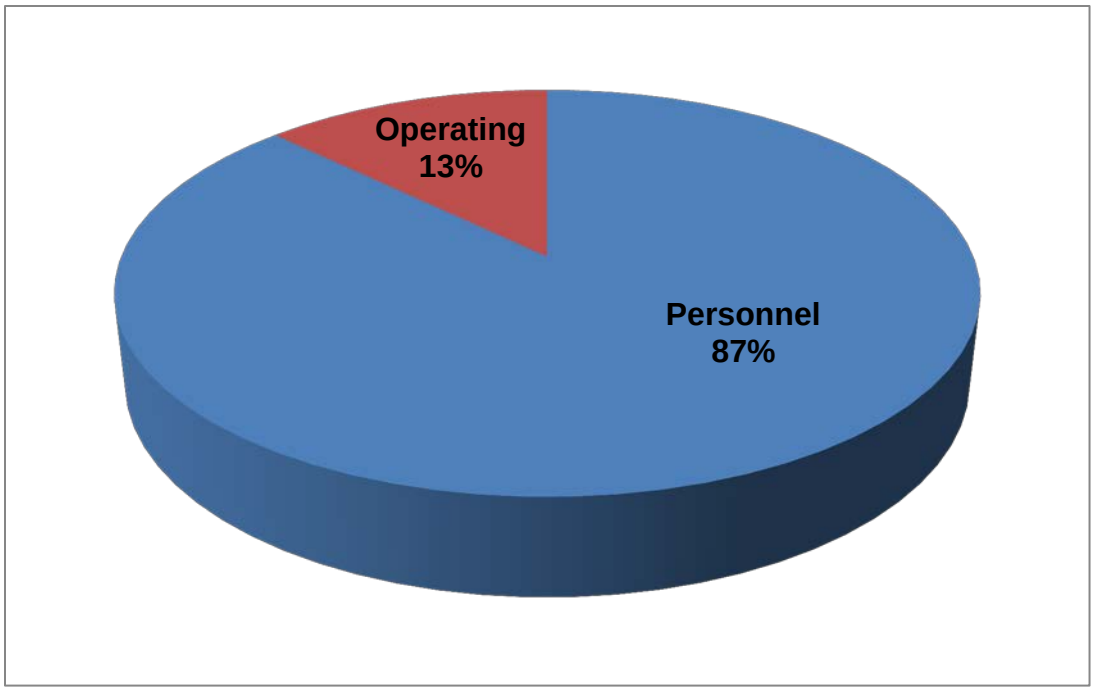
FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 1301 Electoral Board						
1 – Personnel	83,174	96,614	103,891	93,809	(10,082)	-10%
2 – Operating	20,643	37,830	53,420	44,243	(9,177)	-17%
3 - Capital Outlay	0	0	0	0	0	
Department Total: Electoral Board	103,817	134,443	157,311	138,052	(19,259)	-12%
Department: 1302 Re-Districting/Census						
2 – Operating	0	0	0	0	0	+++
Department Total: Re-Districting/Census	0	0	0	0	0	+++

COUNTY OF NORTHAMPTON, VIRGINIA

JUDICIAL ADMINISTRATION – All Funds
$637,954





Judicial Administration – All Funds

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 BOS Approved	Variance	% Change
Circuit Court	$ 23,704	$ 23,471	$ 25,362	$ 26,617	$ 1,255	5%
General District Court	$ 5,957	$ 6,036	$ 7,062	$ 5,090	$ (1,972)	-28%
Magistrates	$ 4,222	$ 3,452	$ 36035	$ 3,725	$ 122	3%
Juvenile & Domestic Relations Ct	$ 4,109	$ 3,666	$ 4,660	$ 6,196	$ 1,536	335%
Clerk of the Circuit Court	$ 271,600	$ 269,000	$ 292,602	$ 286,853	$ (5,749)	- 2%
Victim Witness	$ 19,615	$ 19,980	$ 20,017	$ 20,566	$ 549	3%
Commonwealth Attorney	$ 263,572	$ 259,121	$ 272,852	$ 288,907	$ 17,055	6%
Total Judicial Administration	**$ 592,777**	**$ 584.727**	**$ 625,158**	**$ 637,954**	**$ 12,796**	**2%**

CIRCUIT COURT

DESCRIPTION

The Circuit Court is a trial court of General jurisdiction that has authority to try both civil and criminal cases. The Supreme Court of Virginia establishes the rules of practice and procedures for the Circuit Court. The Circuit Court Judge is appointed to an eight-year term by the General Assembly. The Circuit Court has appellate jurisdiction over all appeals from the General District Court and Juvenile and Domestic Relations Court. A final judgment of the Circuit Court may be appealed to the Virginia Court of Appeals or the Supreme Court of Virginia, depending on the nature of the case.

GOALS

- Organization-wide long-term goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.
    - Departmental long-term goal - To hear and determine criminal and civil cases, suits, and causes filed in the Northampton County Circuit Court, with the objective of administering justice to those coming before the court in a fair and expeditious manner pursuant to applicable state and federal law.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 2101 Circuit Court						
2 - Operating	23,704	23,471	25,362	26,617	1,255	5%
Department Total: Circuit Court	23,704	23,471	25,362	26,617	1,255	5%

GENERAL DISTRICT COURT

DESCRIPTION

The General District Court of Northampton County is responsible for processing traffic tickets, criminal and civil warrants, receiving and processing payments and preparing court dockets. In addition, the office provides assistance to the Judge as well as to the public. The Court holds session two days a week in the Northampton County Court House.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 2102 General District Court						
2 - Operating	5,957	6,036	7,062	5,090	(1,972)	-28%
Department Total: General District Court	5,957	6,036	7,062	5,090	(1,972)	-28%

MAGISTRATES

DESCRIPTION

The Office of the Magistrate is an integral part of Virginia's Judicial System. Magistrates are sworn judicial officers who undergo extensive training by the Supreme Court of Virginia. Each Magistrate must pass a comprehensive certification examination administered after completing 2 months of extensive training at the Supreme Court in Richmond Virginia. Magistrates must obtain a minimum of 20 hours of Continuing Legal Education each year. Magistrates are appointed by the Executive Secretary of the Supreme Court of Virginia.

The Commonwealth of Virginia funds the salary of magistrates. The initial training is paid for by the Supreme Court of Virginia. The Supreme Court of Virginia also provides a partial amount of the CLE required each year.

As a judicial officer, Magistrates administer oaths, conduct probable cause hearings and determine if enough facts are present for the issuance of a summons or arrest warrants. Magistrates examine search warrant affidavits for probable cause prior to the issuance of a search warrant. Following an arrest, magistrates conduct a bail determination hearing and either admit the accused to bail or commit to jail. Magistrates issue Emergency Protective Orders in both domestic and non-domestic situations. Magistrates are the only judicial officer authorized to issue Emergency Custody and Temporary Detention orders in cases of mental illness. A magistrate is available to all citizens and law enforcement 24 hours a day throughout the year. The Code of Virginia requires counties to provide the facilities, furniture and equipment for the efficient operation of the office as well as providing access to the public and law enforcement officers. Currently 3 magistrates provide coverage to the second judicial with video coverage when no magistrate is sitting.

GOALS

- **Organization-wide overall goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Short-term Goals – 2014

- Develop a financial plan to maintain and improve the ability to deliver magistrate services, which enhance the County by providing an improved quality of life and safe living environment for our citizens of Northampton County.
- Maintain superior standards of ethical conduct to preserve the integrity of the magistrate's office and the judicial system.
- Perform the duties of the Office impartially, diligently and without bias of any kind.
- Uphold the Cannons of Conduct for a magistrate.
- Be accountable to Northampton County for expending no more than granted by budget and use good stewardship in the use of the facility and equipment.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 2103 Magistrates						
1 – Personnel	765	0	0	0		+++
2 – Operating	3,457	3,452	3,603	3,725	122	3%
Department Total: Magistrates	4,222	3,452	3,603	3,725	122	3%

ACCOMPLISHMENTS

- A magistrate now staffs the Northampton County office 5 days per week.
- Installed VOIP for remote printing from Norfolk and Accomac.
- Upgraded computer and printers in Northampton County.

JUVENILE AND DOMESTIC COURT

DESCRIPTION

The Juvenile and Domestic Relations District Court is responsible for processing all petitions, motions and traffic summonses coming before the Court against juveniles. It also has the responsibility of processing all criminal warrants against adults for crimes committed against their spouse, boyfriend, girlfriend and parties who have children together. In addition, the office is responsible for processing petitions for child and spousal support and petitions for protective orders.

The Court's Clerk assists the Judge, in court, during trials and hearings, prepares and distributes dockets, subpoenas, notices, summonses, orders and the collection of Court fines and costs. Court is held 2-3 days per week, however, the Court Clerk's office is open five days per week.

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FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 2104 Juvenile & Domestic Relations Ct						
2 - Operating	4,109	3,666	4,660	6,196	1,536	33%
Department Total: Juvenile & Domestic Relations Ct	4,109	3,666	4,660	6,196	1,536	33%

CLERK OF THE CIRCUIT COURT

DESCRIPTION

The Circuit Court Clerk is an elected official for a term of eight years, responsible for administration of the Northampton County Circuit Court through a variety of judicial, quasi-judicial, non-judicial and fiscal activities. Judicial functions include processing all criminal and civil cases coming before the Court, providing staff to the Judge during all trials and hearings. In addition, the Clerk's staff prepares records, maintains court orders, subpoenas and pleadings, and manages the Court's docket and juries. Quasi-judicial functions of the Clerk include admitting or denying wills to probate, qualifying executors and guardians. Non-judicial duties include recording all land records, deeds, powers of attorney and real estate transactions. The office also processes and records judgments, financing statements, marriage licenses, passports and concealed weapons permits, and handles a variety of appointments.

Fiscal responsibilities of the Clerk include, but are not limited to, investing and maintaining Trust and Condemnation funds; collecting court costs and fines related to criminal and civil actions, fiduciary matters, real estate transfer fees, recording taxes and any other fees authorized by statute. The Clerk is also the general receiver and is responsible for disbursement of all funds to the State Treasury, the County Treasurer and to Treasurers of Incorporated Towns within the county.

GOALS

- Organization-wide long-term goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.
    - Departmental long-term goal - The Clerk's goal is to provide outstanding public service in a secure and efficient atmosphere, while keeping revenues on the incline and daily operations promptly executed by well-trained Deputies demonstrating knowledge, loyalty and vision.
        - Departmental short-term goal - To provide maintenance of court related records.
        - Departmental short-term goal - To be found in complete compliance of duties authorized by the Code of Virginia and the laws and ordinances of the County of Northampton.
    - Departmental long-term goal - To maintain an office of good moral character that is highly respected within the community.
- Organization-wide long-term goal - Promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness.
    - Departmental long-term goal - To properly and efficiently provide non-judicial services to the general public.
        - Departmental short-term goal - To provide attorneys and the public with an effective means of recording and accessing information related to the County's land records.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 2106 Clerk of the Circuit Court						
1 – Personnel	226,007	231,727	247,117	254,767	7,650	3%
2 – Operating	45,593	37,273	45,485	32,086	(13,399)	-29%
3 - Capital Outlay	0	0	0	0	0	
Department Total: Clerk of the Circuit Court	271,600	269,000	292,602	286,853	(5,749)	-2%

MEASUREMENTS

Workload:	(Actual) FY 08	(Actual) FY 09	(Actual) FY 10	(Actual) FY11	(Actual) FY12
Criminal Cases Commenced	539	597	300	462	382
Law Cases Commenced	599	393	267	197	175
Wills/Estates Initiated	118	149	294	178	184
Judgments/Admin Liens/Notices	1171	1118	1142	1250	1236
Deeds Recorded	2769	2630	2203	2093	2318
Financing Statements	51	33	22	22	23
Fictitious Names	45	39	52	42	37
Marriage Licenses	95	82	78	70	71
Notary Qualified	36	38	46	49	43
Concealed Hand Gun Permits Issued	95	69	72	74	123
Passports	224	162	118	102	128
Restitution	161	124	262	321	367

FUTURE ISSUES

Future issues for FY14 will focus on continuing to enhance the Case Imaging System (CIS) program while introducing Officer of the Court Remote Access (OCRA) to the imaged cases. Digital automation of the Oldest Continuous Court Records in America is an ongoing focus that continues to gain support of historians and genealogist across the country. Preservation and conservation of Northampton County's original records, dubbed *National Treasures*, require treatments that comply with the Code of Ethics and Guidelines for Practice of the American Institute for Conservation. These record books are examined and prioritized on a conservation list and are restored based on individual treatment proposals. Through the support of local historical and antiquities groups and through county funding, the Clerk oversees constant restoration of the records.

VICTIM/WITNESS PROGRAM

DESCRIPTION

The Northampton County Victim/Witness Assistance Program provides services to victims and witnesses of crime as required by the Federal Victims of Crime Act and Virginia's Crime Victim and Witness Rights Act. The program currently employs one part-time program director. Funding is provided by the Virginia Department of Criminal Justice and is based in part on the number of victims served.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens**.

Long-term Goals - Beyond 2015

- To effectively offer support, advocacy and information to the victims and witnesses of crime by providing guidance and emotional support throughout the judicial process as well as education in the areas of financial assistance and personal security as required by law.
- To aid the maximum number of victims and witnesses of crime in Northampton County by ensuring that their rights are protected and that they are aware of their responsibilities under the law.

Short-term Goals - 2014

- To provide the Department of Criminal Justice Services with a Quarterly Progress Report specifying, in statistical and narrative form, each of the 32 services offered to each victim as well as other accomplishments of the Northampton County Victim/Witness Program.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 2107 Victim Witness						
1 – Personnel	19,276	19,980	20,017	20,539	522	3%
2 – Operating	339	0	0	27	27	100%
Department Total: Victim Witness	19,615	19,980	20,017	20,566	549	3%

COMMONWEALTH ATTORNEY

DESCRIPTION

The Commonwealth Attorney is an elected Constitutional Officer whose term is four years. This office is responsible for providing the Commonwealth of Virginia with legal representation in the form of prosecution of all criminal cases in the General District Court, Circuit Court and Juvenile and Domestic Relations Courts, plus handling many civil penalties and forfeitures. Legal advice is provided for many law enforcement agencies and officers. Revenue is received from the State Compensation Board to defray most of the costs of the office. Since Fiscal Year 2006, the budget includes funding for an Assistant Commonwealth Attorney. The Compensation Board reimburses the County for the majority of the expenses associated with this position.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Long-term Goals - Beyond 2013

- The Commonwealth Attorney's goal is to discharge his responsibilities competently and efficiently.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 2201 Commonwealth Attorney						
1 – Personnel	247,821	252,076	265,458	281,175	15,717	6%
2 – Operating	5,840	5,901	6,394	7,732	1,338	21%
3 - Capital Outlay	9,910	1,144	0	0	0	
Department Total: Commonwealth Attorney	263,571	259,121	272,852	288,907	17,055	6%

FUTURE ISSUES

Funds received from the Compensation Board are not sufficient to compensate part-time secretarial help even to the extent necessary to provide such help when the single full-time secretary/administrator employee is on vacation to which she is entitled.

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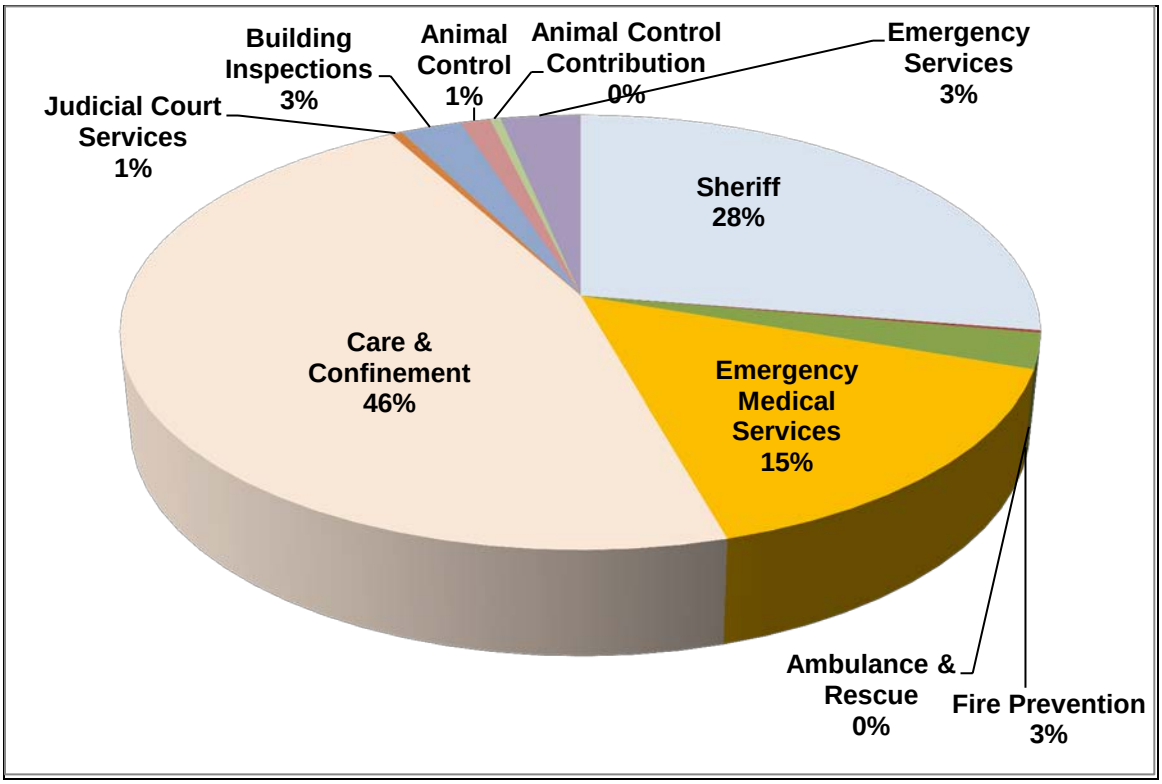
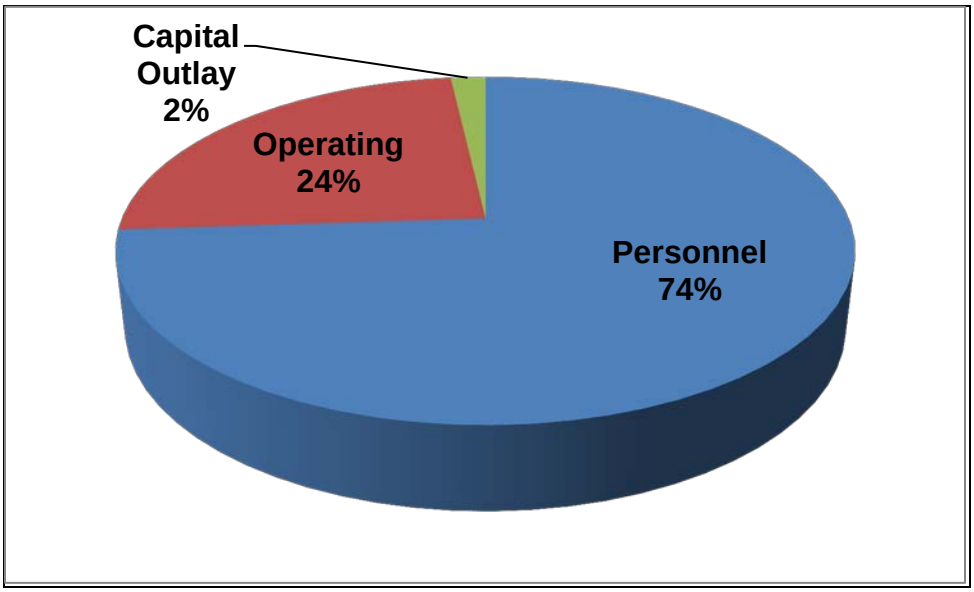
COUNTY OF NORTHAMPTON, VIRGINIA

PUBLIC SAFETY – All Funds
$7,619,126





Public Safety – All Funds

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 BOS Approved	Variance	% Change
Sheriff	$ 1,636,896	$ 1,696,975	$ 1,962,456	$ 2,099,199	$ 136,663	7%
Ambulance & Rescue	$ 11,819	$ 12,758	$ 13,078	$ 12,806	$ (272)	- 2%
Fire Prevention	$ 128,561	$ 147,678	$ 165,738	$ 199,985	$ 34,247	21%
Emergency Medical Services	$ 985,2716	$ 941,366	$ 1,164,723	$ 1,165,754	$ 1,031	0%
Care & Confinement	$ 3,217,850	$ 3,161,325	$ 3,667,712	$ 3,534,254	$(133,458)	-4%
Judicial Court Services	$ 29,238	$ 21,880	$ 36,200	$ 35,455	$ (745)	-2%
Building Inspections	$ 202,508	$ 132,026	$ 215,993	$ 192,566	$ (23,427)	-11%
Animal Control	$ 121,437	$ 125,910	$ 104,918	$ 94,142	$ (10,776)	-10%
Animal Control Contribution	$ 22,883	$ 24,850	$ 32,917	$ 33,138	$ 221	1%
Emergency Services	$ 238,318	$ 271,459	$ 249,172	$ 251,827	$ 2,655	1%
Total - Public Safety	**$ 6,594,782**	**$ 6,535,226**	**$ 7,612,907**	**$ 7,619,046**	**$ 6,139**	**8%**

SHERIFF

DESCRIPTION

The Sheriff is a Constitutional Officer of the Commonwealth of Virginia and is elected by the citizens of Northampton County to serve as their chief law enforcement officer. To discharge this duty, this person is empowered by the Code of Virginia to appoint deputies and civilian staff to affect his charges. The Sheriff's Office is comprised of law enforcement and the county jail. The law enforcement division, as described here, is the single largest unit in the Sheriff's Office.

The role of law enforcement is varied and covers a broad spectrum of activities. Typical tasks include preventive patrol, responding to calls from citizens, detection and arrest of suspected offenders, traffic management and traffic safety, criminal investigations, reducing drug related crimes, and serving of civil process. The civil process portion includes delivery of all warrants, subpoenas, summons, bills of complaint, motion for judgments, levies and other such notices. The Animal Control Deputies came under the supervision of the Sheriff on July 1, 2004. This unit is comprised of two law enforcement officers. The Sheriff's Office dispatches for all county deputies, the Town of Exmore, the Town of Eastville and the Town of Cape Charles. They also relay messages to Virginia Marine Resources, Game Wardens, and the Kiptopeke State Park rangers.

The Sheriff's Office law enforcement division has a full time staff of 32 which includes the Sheriff, Deputies, Investigators, Communication Officers, Animal Control Officers, three courthouse security deputy sheriffs, and one Administrative Staff Specialist. Northampton County Sheriff's Office currently does have a School Resource Officer in the High School which was a collective decision of the Northampton County Board of Supervisors and the Northampton County School Board. Two fully funded County positions of Traffic Enforcement Deputy were also added to the staff of the Sheriff’s office.

The Sheriff's Office offers a Senior Outreach Program for any citizen of the County. This program was especially designed for the shut-in or elderly citizens of the County. The citizens have the choice of calling into the Communication Officer or being called one time during the day. If no contact is made, then a deputy is dispatched to check on the citizen along with calling their contact person. This provides a sense of security to those citizens. The program currently has over 40 citizens participating.

Northampton County Sheriff’s Office periodically receives grants from both federal and state governments for specific law enforcement programs and activities.

GOALS

- Organization-wide long-term goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.
    - Departmental long-term goal - Support the citizens in the pursuit of their freedoms, rights and privileges as guaranteed by the Bill of Rights and the Constitution of the United States by enforcing the law, codes and statutes of the United States, the Commonwealth of Virginia and the County of Northampton.
    - Departmental long-term goal - Use whatever resources are available in as fiscally prudent a manner as possible to provide for the areas of responsibility of the Sheriff’s Office.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 3102 Sheriff						
1 - Personnel	1,221,387	1,291,745	1,501,188	1,639,677	138,489	9%
2 - Operating	312,330	315,647	345,997	320,676	(25,321)	-7%
3 - Capital Outlay	103,179	89,583	115,271	138,766	23,495	20%
Department Total: Sheriff	1,636,896	1,696,975	1,962,456	2,099,199	136,663	7%

SERVICE LEVELS

MEASUREMENTS

Workload:	(Actual) 2006	(Actual) 2007	(Actual) 2008	(Actual) 2009	(Actual) 2010	(Actual) 2011	(Actual) 2012
Calls for Service	2,011	2,397	3,384	3,372	3,302	3,276	3,453
Arrests made	1,036	799*	977	838	716	732	731
Traffic Summons	1,416	2,382	1,777	2,177	2,293	2,397	4,617
Civil Process**	5,377	4,889	4,266	4,597	4,264	4,993	2,632
Court Days (3 courts)	299	304	304	312	290	351	375

***** *Note the reduction in arrests made is due to change in programs for law enforcement stats. One program added traffic into arrests made and the new one does not.*

*** A citizen of Northampton County has started a civil process business and has undercut the Sheriff's fees in order to obtain business. That plus the fact that Riverside Memorial Hospital contracts with a law firm in the Tidewater area to do their civil process and they use a private process server from the Tidewater area. It would greatly help the Sheriff's Office if the local hospital would again allow the Sheriff's Office to serve their civil process.*

AMBULANCE AND RESCUE

DESCRIPTION

The Northampton County approved budget includes a contribution to the Eastern Shore Medical Services Council, which is a pass through of the Four-For-Life funds distributed by the Virginia Department of Health, Office of Emergency Medical Services. These funds are used to provide EMS training Shore wide.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 3203 Ambulance & Rescue						
2 - Operating	11,819	12,758	13,078	12,806	(272)	-2%
Department Total: Ambulance & Rescue	11,819	12,758	13,078	12,806	(272)	-2%

FIRE PREVENTION & DETECTION

DESCRIPTION

Northampton County does not operate a paid fire department but contributes annually to each of the local volunteer fire departments located in individual towns within the County. The County contributes to fire departments in Nassawadox, Eastville, Exmore, Cape Charles, and Cheriton. There is also an annual contribution to the VA Dept. of Forestry and contributions to the Northampton Fire & Rescue Commission composed of an operating contribution for a regional fire training center located in Accomack County as well as each fire company's annual membership dues to the regional fire training center.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 3204 Fire Prevention						
2 - Operating	128,561	147,678	165,738	199,985	34,247	21%
3 - Capital Outlay	0	0	0	0	0	
Department Total: Fire Prevention	128,561	147,678	165,378	199,985	34,247	21%

EMERGENCY MEDICAL SERVICES

DESCRIPTION

The Northampton County Department of Emergency Medical Services (EMS) currently utilizes career and volunteer providers of various levels of certification, from Basic Emergency Medical Technician to Paramedic. Among these employees is an established chain of authority, which includes an EMS Director/Chief, EMS Battalion Chief, 3 EMS Captains and 3 EMS Lieutenants. These officers share responsibilities as the Infectious Disease Designated Officer, Human Resource Officer, Safety and Health Officer, Training Officer, Public Information Officer, and Privacy Officer.

The department provides the following two types of coverage:

- The first is 6am to 6pm Monday through Friday, consistently staffing two *(2)* ambulances, one in the south at Cape Charles Rescue Service and one in the north at Community Fire Company.
- The second is coverage on nights, weekends and holidays, consistently staffing one (1) ambulance located in Machipongo (the middle of the County).
- The third is consistently staffing a quick response vehicle, staffed with an Intermediate or Paramedic, who functions as the Duty Supervisor 24/7/365. This Supervisor and ALS provider assists both volunteer and other career staff as necessary.
- The fourth is the provision of supplemental staff to Cape Charles Rescue Service and Community Fire Company on various nights and weekends.

The MISSION of the Northampton County Department of EMS is to provide basic and advanced life support providers able to respond quickly, minimizing pain, suffering and loss when emergencies occur, by delivering the highest quality emergency care to citizens of, and visitors to Northampton County.

The VISION of the Northampton County Department of EMS is two-fold. First, build a combination career and volunteer program offering a positive work environment which includes team building, mentoring, education and opportunity. Second, provide all the components needed to maintain a viable, working volunteer EMS program in Northampton County.

GOALS

- **Organization-wide Overall goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Long-term Goals - Beyond 2014

- To promote a business-friendly environment through enhancement of public safety specific to Fire/EMS by ensuring 24 hour / 7 day a week EMS and fire coverage through promotion, enhancement and recognition of our existing volunteer organizations.
- Establish an accredited EMS program for all levels of training.

Short-term Goals - 2013

- EMS station – construct a garage to house our vehicles and additional space for EMS administration and staff quarters to accommodate our growing department.
- Recruitment and retention of volunteer EMS providers/workers county-wide.
- Strive to meet the 20 minute “Responding Interval Standard”, per the “Local Emergency Response Plan, for all calls, through the movement of units and/or personnel to strategic locations.
- Consistently provide Intermediate/Paramedic level care county-wide, 24/7, by staffing ALS Zone, 24/7.

- Convert to a paperless patient charting system.
- Upgrade all 7 LifePak15s with capnography and carbon monoxide monitoring capabilities.

➢ **Organization-wide Overall goal - Maintain a Capital Improvement Program to address capital expenditures for infrastructure and required services.**

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 3205 Emergency Medical Services						
1 - Personnel	625,723	797,156	992,128	1,056,474	64,346	6%
2 - Operating	61,611	98,193	97,695	109,280	11,585	12%
3 - Capital Outlay	297,938	46,017	74,900	0	(74,900)	-100%
Department Total: Emergency Medical Services	985,271	941,366	1,164,723	1,165,754	1,031	0%

SERVICE LEVELS

MEASUREMENTS

Workload:	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
# of EMS Dispatched Calls	2,169	2,439	2,572	2,803	2,759	2,758
# NCEMS Responded To	2,101	2,365	2,409	2,566	2,595	2,535
# NCEMS Provided Essential Personnel	1,507	1,819	1,865	1,971	2,005	2,003
# NCEMS ALS Transports	622	733	727	779	759	677
# NCEMS BLS Transports	473	525	610	620	662	709
# NCEMS Medical Assist Calls	657	546	544	572	590	532
# of NCEMS hours of in-house EMS training	30	32	32	32	30	30
# of NCEMS Working Cardiac Arrests	21	13	14	19	18	16

Efficiency:						
Average DAY RESPONSE Time	9.17	9.85	10.46	9.72	9.37	9.42
Average NIGHT/WEEKEND/HOLIDAY RESPONSE Time	14.11	14.42	14.82	13.70	12.24	11.47
Average Drive Time	7.02	6.55	6.89	6.96	4.53	3.53
Average “Out the Door” Time	4.93	6.18	6.35	5.13	7.24	7.58
Average Time Spent at Hospital	31.68	35.08	33.00	30.80	31.54	48.16
Average Call Completion Time	59.15	76.95	75.18	70.72	65.81	64.10

Out the Door time = time from alert to responding
Drive time = time from responding to on scene
Response time = time of alert to on scene

Percentage of DAY Calls, ambulance on scene in 20 minutes.	96%	95%	93%	95%	95%	95%
Percentage of NIGHT/WEEKEND/HOLIDAY Calls, ambulance on scene in 20 minutes.	88%	87%	87%	84%	93%	92%

ACCOMPLISHMENTS

- Strategically located an EMS station in the Machipongo area;
    - Established NCEMS office at 13294 Lankford Highway on 01/01/2003.
    - NCEMS office located halfway between Community Fire Company and Cape Charles Rescue.
    - NCEMS Office serves as home base for mid-county zone response vehicle/ALS provider.
- Implemented web-based EMS Charting System, including extensive chart review process for QA/QI program, March 2004.
- Placed 7 new LifePak 15s with 12 lead capabilities in service in spring 2011.
- Placed first County owned ambulance in service in July 2011.

FUTURE ISSUES

- Significant need for garage facility to house vehicles and equipment, due to outside temperature extremes and safety of ingress and egress by EMS providers.
- Continual increase in call volume (demand) and continual decline in volunteers (resources), thus forcing Northampton County to further increase career staff.

JUDICIAL COURT SERVICES

DESCRIPTION

The 2A District Juvenile and Domestic Relations Court Service Unit represent the Community Services Division of the Virginia Department of Juvenile Justice. This Unit is comprised of one Director, one Supervisor, one Senior Intake Officer, five Probation and Parole Officers, one VJCCCA Grant Outreach Officer and three secretaries, for a total of twelve full time employees.

This Court Service Unit is responsible for the following activities, services, and duties:

1) Magisterial type duties (during normal work hours) for the issuance of juvenile petitions for acts of criminality committed by individuals under the age of eighteen.

2) On-call responsibility, outside of normal work hours, seven (7) days a week/365 days a year, to all Law Enforcement officers that request assistance and/or the detention of delinquent youth.

3) Court Service Unit staff is available during normal work hours for the issuance of petitions relating to custody, visitation, child abuse/neglect, family abuse, child support, spousal support, and all other matters regarding juvenile and domestic relations issues for the citizens of Northampton County.

4) Monitoring and supervision of those juveniles placed on probation by the Judge of the 2A District Juvenile Court. In additional, youth placed on probation or parole by Courts outside of the Commonwealth, who move to this community, are supervised and monitored by the 2A District Court Service Unit.

5) Monitoring and supervision of those juveniles placed on probation via diversion contracts entered into by juveniles, victims and law enforcement officials.

6) Monitoring and supervision of those juveniles placed on parole by the Virginia Department of Juvenile Justice following their placement in secure facilities in the Commonwealth.

7) Monitoring and supervision of those juveniles found to be involved in truancy and/or runaway behavior.

8) Court Service Unit staff provides drug testing services to the Juvenile and Domestic Relations Court for all youth and adults appearing before the Court when such services are requested.

9) Court Service Unit staff provides curfew, house arrest, and electronic monitoring enforcement 24 hours a day, 7 days a week as required by the Court.

10) Additionally, the staff of the 2A Court Service Unit provides a wealth of information to the citizens of Northampton County as regards those difficulties that arises from failed relationships in which minor children are involved. Families that are experiencing difficulties with their adolescent children turn to our staff to provide information regarding needed services that may be available through other community resources.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Long-term Goals - Beyond 2013

- The mission of the Department of Juvenile Justice is to protect the public through a balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, communities, law enforcement and other agencies, while providing the opportunity for delinquent youth to develop into responsible and productive citizens.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 3303 Judicial Court Services						
2 - Operating	29,238	21,880	36,200	35,455	(745)	-2%
Department Total: Judicial Court Services	29,238	21,880	36,200	35,455	(745)	-2%

BUILDING INSPECTIONS

DESCRIPTION

The Building Department administers the building and construction regulations and associated laws of the Commonwealth and County, in a courteous, responsive, and professional manner, contributing to the safety, well-being and General interest of citizens.

Administration includes:

1. Timely issuance of building permits
2. Timely performance of building inspections
3. Keeping accurate records.
4. Public education of building and construction code requirements
5. When necessary, legal enforcement of the construction codes

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Long-term Goals - Beyond 2014

- To begin using the internet to accept and issue building permits.
- To maintain expedient plan review and permit processing. The department's target is to perform an initial plan review of all permit applications within 2 days of receipt of application by the building department. If permit / plans are deficient, contact applicant via telephone, email or letter.

Short-term Goals - 2013

- Review the requirements of the Rental Inspection Program/determination to retain or repeal ordinance.
- To maintain continued level of service with a greatly reduced budget.
- To use slow period to clear out back log of old permits and perform associated inspections.
- To perform quality building inspections within 24 hours of receipt of inspection request.
- Continue to attend training opportunities as they present themselves.
- Perform public education about upcoming changes to the building code to help contractors better understand the building regulations.
- Continued certification of inspectors so they are certified in all aspects of inspections.

- **Organization-wide Overall Goal - Invigorate the economic viability of the County, while managing growth in such a way as to preserve the existing natural resources and tranquil rural life style.**

Medium-term Goals - 2013/2014

- Evaluate elevation requirements for structures located near tidal waters

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 3401 Building Inspections						
1 - Personnel	186,529	117,633	173,801	175,738	1,937	1%
2 - Operating	15,979	14,393	17,625	16,828	(797)	-5%
3- Capital Outlay	0	0	24,567	0	(24,567)	-100%
Department Total: Building Inspections	202,508	132,026	215,993	192,566	(23,427)	-11%

SERVICE LEVELS:

Average Initial Plan Review Time: 2 days

(time from when permit arrives in Building Official's office until initial review and comments are complete)

Average Inspection Request Response Time: 1 working day

MEASUREMENTS

	ACTUAL FY11	ACTUAL FY12	ACTUAL FY13
WORKLOAD:			
Plan Review Completed and Permits Issued	328	348	367
EFFICIENCY:			
Inspections completed	572*	1,047	1,074
Permits issued per Technician	328	348	367
SERVICE QUALITY:			
Percent of Permits reviewed within 2 business days of receipt by building department	98%	98%	98%
Percent of inspections performed on day requested	98%	98%	98%

*Number derived from partial implementation of software system

ACCOMPLISHMENTS

- Timely inspection responses. It is extremely rare when there is more than 1 day delay between when an inspection is requested and when it is performed.
- The building department has moved all of the permitting and inspection aspects into a software system that allows multiple users to access information from their desktop. The system links all

users and provides a searchable database that can be used to provide information more efficiently to contractors, homeowners, businesses, and citizens at large.

- Permits are generally reviewed within 2-3 days of reaching the building officials office. The department has heard virtually no complaints about the time it takes to process the permits once they have cleared Zoning.

FUTURE ISSUES

- Use of laptop field computers to encourage more accurate and timely data entry.
- Continued Certification of Building Inspectors.
- Use of Internet to receive, process and issue permits

ANIMAL CONTROL

DESCRIPTION

The Animal Control Department is responsible for public safety relating to animals, enforcement of state and local animal laws and ordinances, animal welfare and protection, and animal control for the County. The Department is also responsible for providing the citizens of the County with information and education concerning animal laws, animal care, animal population control, and rabies control. Two full-time employees staff the Department. On July 1, 2004, the function of animal control came under the supervision of the Sheriff's department. There are currently two animal control deputies who have both completed basic law enforcement training.

Since July 1, 2004, strays and abandoned animals have been taken to the new Eastern Shore Regional Animal Shelter. Northampton County and Accomack County partnered to build and operate the new facility in order to lower animal control costs for both counties. Accomack County operates and manages the facility. Beginning in FY06, Northampton County budgets a contribution to Accomack County for its share (one-third) of the estimated operating costs of the facility. This has reduced total operating costs for animal control for Northampton County by over $35,000.

GOALS

- Organization-wide long-term goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.
    - Departmental long-term goal - To educate the citizens of Northampton County about the dangers of rabies, current animal laws, and proper animal care.
    - Departmental long-term goal - To continually research, develop and institute programs to improve citizen compliance with state and local laws, to improve animal control services, to increase adoption rates, to increase the return of lost animals to their owners, and to decrease the number of stray and unwanted pets.
- Long-term Goal - Promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness.
    - Departmental long-term goal - To provide the citizens of Northampton County with efficient and effective animal control services.
    - Departmental short-term goal - Continue operation of the Eastern Shore Animal Shelter with Accomack County.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 3502 Animal Control						
1 - Personnel	86,249	90,718	93,493	94,142	649	1%
2 - Operating	10,357	5,187	11,425	0	(11,425)	-100%
3 - Capital Outlay	24,832	30,005	0	0	0	0%
Department Total: Animal Control	121,437	125,910	104,918	94,142	(10,776)	-10%
Department: 3503 Animal Control Contribution						
2 - Operating	22,883	24,850	32,917	33,138	221	1%
Department Total: Animal Control Contribution	22,883	24,850	32,917	33,138	221	1%
Total Animal Control	144,320	150,760	137,835	127,280	(10,555)	-8%

SERVICE LEVELS
MEASUREMENTS

Workload:

Calendar Year 2008 Animals transported to Eastern Shore Regional Animal Shelter by Northampton Animal Control	Dogs 233	Cats 325
Calendar Year 2009 Animals transported to Eastern Shore Regional Animal Shelter by Northampton Animal Control	Dogs 248	Cats 280
Calendar Year 2010 Animal transported to Eastern Shore Animal Shelter by Northampton Animal Control	Dogs 210	Cats 313
Calendar Year 2011 Animal transported to Eastern Shore Animal Shelter by Northampton Animal Control	Dogs 161	Cats 291
Calendar Year 2012 Animal transported to Eastern Shore Animal Shelter by Northampton Animal Control	Dogs 125	Cats 253

Efficiency:

Response time to all animal control calls in Northampton County is within 24 hours. There is one animal control deputy on duty seven days a week until 8 p.m. excluding holidays. In the evenings and on holidays, one animal control deputy is on call for emergencies only. Otherwise the call will be given to the animal control officer when he/she marks on duty the following day. The animal control deputies responded to 727 calls during the calendar year of 2012.

Dog and cat license for 2012: 15 kennel license; 468 unsexed animals; 80 male animals; 54 female animals; and 13 duplicate licenses were sold.

FUTURE ISSUES

Despite the fact that the new Eastern Shore Regional Animal Facility opened July, 2004, with the increase in unwanted and stray animals, there may be a need in the near future to add an additional wing to the building.

EMERGENCY MANAGEMENT

DESCRIPTION

The line items in this function represent estimated costs associated with the operation of the Emergency Operations Center, production of an Emergency Preparedness Brochure, pass-through of Northampton County's share of tax funding, as well as additional operating funds, for the Regional 911 Commission and the expenditure of state and federal homeland security funds, and expenses associated with travel to various meetings and conferences relating to emergency management.

GOALS

- **Organization-wide Overall goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Long-term Goals - Beyond 2014

- Continued work on interoperable communications
- Sheltering for people & pets
- Hardening of elementary schools to use as shelters (hurricane shudders, generator, etc.)

Short-term Goals – 2013/2014

- Upgrade generator at the Emergency Operations Center, through grant funding
- Purchase generator for fuel pumps that services all county vehicles, through grant funding

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 3505 Emergency Management						
2 - Operating	238,318	270,459	249,172	251,827	2,655	1%
Department Total: Emergency Management	238,318	270,459	249,172	251,827	2,655	1%

ACCOMPLISHMENTS

- Developed website with lots of emergency service information for citizen.
- Established new Emergency Operations Center at the Northampton County Sheriff's Office.
- Updated Emergency Operations Plan in 2011-2012.
- Partnered with Northampton County School System to purchase generator for High School.
- Placed in service the first Thermal Imaging Camera in County. Now there are three.
- Placed 33 Public Access Automatic External Defibrillators in service throughout the County.
- Maintain Emergency Alert System for both citizens and staff (Everbridge)

FUTURE ISSUES

- Interoperable Communications.
- Sheltering of people & pets.
- Annual exercise of Emergency Operation Plan for all stake holders

EASTERN SHORE REGIONAL JAIL

DESCRIPTION

The Eastern Shore Regional Jail is responsible for the housing, care and security of adult male and females that have been remanded to it either by the court or temporarily while awaiting adjudication. Since it is considered a local facility, inmates can be housed for a period up to one year. If they are sentenced for a period in excess of a year, they are transferred to a state facility. It is the responsibility of the Sheriff's Office to transport any inmate that has been sentenced to one year or more to the Department of Corrections no matter where the facility is located. It is also the responsibility of the Sheriff's Office to transport any person who is to be extradited back to County jurisdiction to answer charges that have been filed here by not only the County but each incorporated town, the State Police, the Chesapeake Bay Bridge Tunnel Police, Virginia Marine Resource Commission, Kiptopeke State Park, or any other agency that could levy charges in our jurisdiction.

GOALS

- **Organization-wide overall goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Short-term Goals - 2012

- Continue to make the transition to the new regional facility by fine-tuning operational procedures and the continuation of staff training.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 3302 Care & Confinement						
1 - Personnel	2,339,399	2,447,197	2,869,569	2,669,308	(200,261)	-7%
2 - Operating	841,812	706,128	798,143	864,946	66,803	%
3 - Capital Outlay	36,639	8,000	0	0	0	0%
Department Total: Care & Confinement	3,217,850	3,161,325	3,667,712	3,534,254	(133,458)	-4%

SERVICE LEVELS

MEASUREMENTS

Workload:	FY 09	FY10	FY11	FY12	FY13
Local Prisoner Days	29,097	33,100	53,077	43,746	53,025
Inmate Transports	321	315	255	255	300
Mental health patient transports	19	25	13	22	25
Out of state extraditions	9	12	13	5	9

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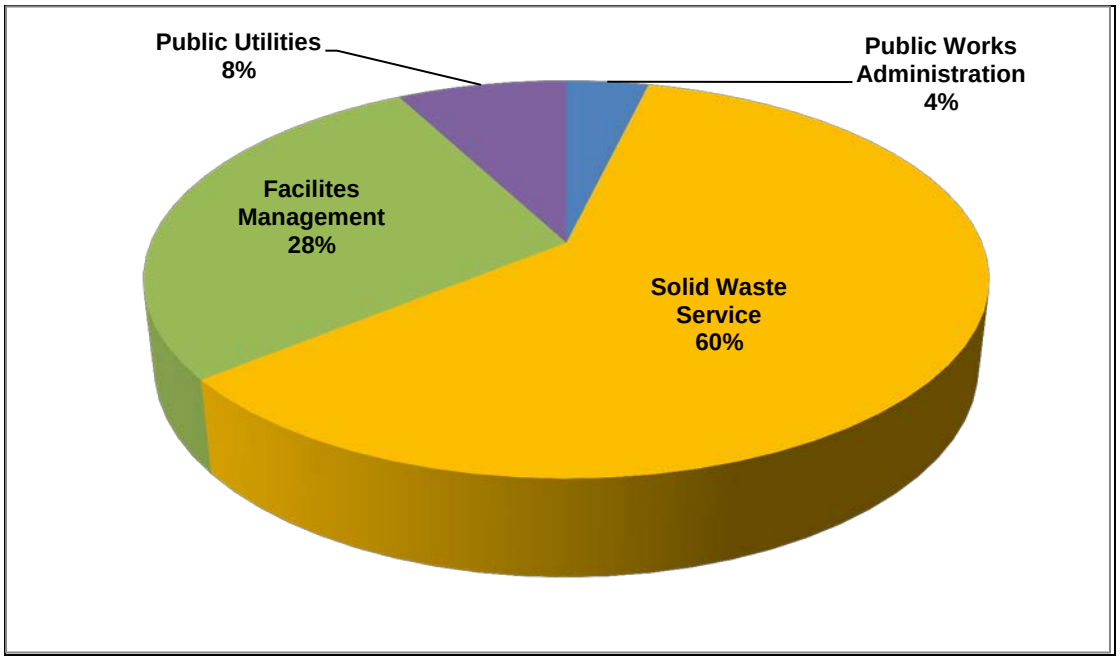
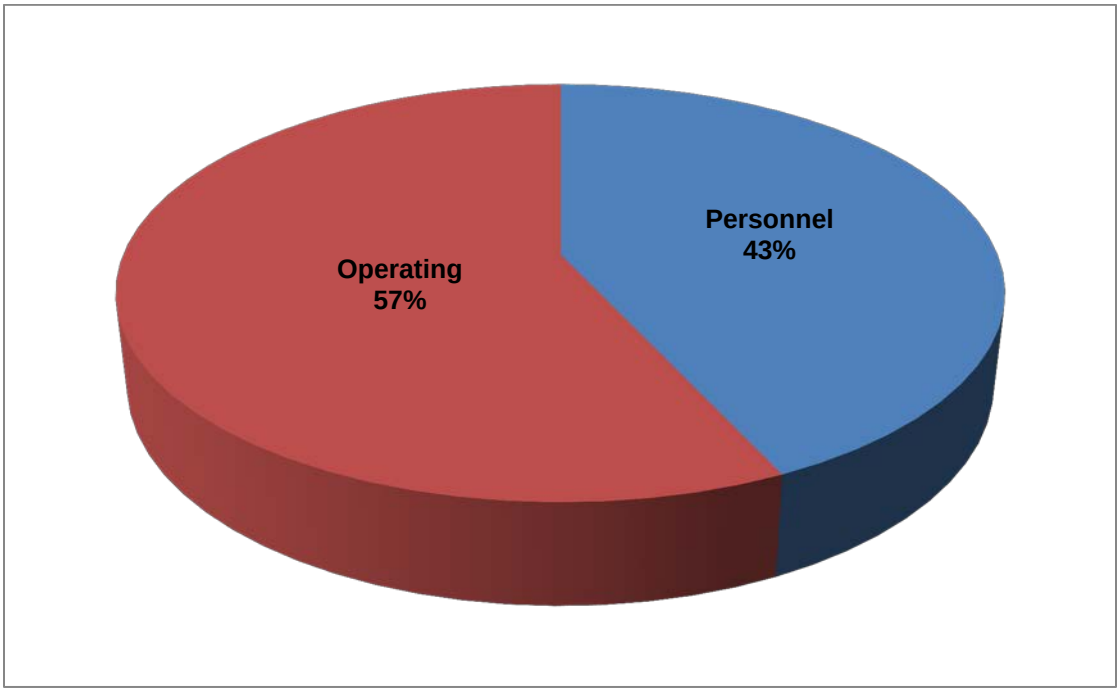
COUNTY OF NORTHAMPTON, VIRGINIA

PUBLIC WORKS – All Funds
$2,236,460





Public Works – All Funds

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 BOS Approved	Variance	% Change
Public Works Administration	$ 76,560	$ 78,149	$ 82,102	$ 84,105	$ 2,003	4%
Solid Waste Services	$ 1,227,085	$ 1,243,776	$ 1,354,759	$ 1,350,172	$ (4,587)	3%
Facilities Management	$ 473,425	$ 525,996	$ 585,921	$ 628,468	$ 42,547	7%
Public Utilities	$ 88,156	$ 94,053	$ 202,265	$ 173,715	$ (28,550)	-28%
Total - Public Works	**$ 1,865,225**	**$ 1,942,973**	**$ 2,225,047**	**$ 2,236,460**	**$ 11,413**	5%

PUBLIC WORKS ADMINISTRATION

DESCRIPTION

The Department of Public Works is responsible for the operations of Facilities Management, Harbors, Boat Ramps and the Utility Operations department of the County. The County is managing the operation and maintenance of the new Wastewater Treatment Plant that was recently constructed as part of the Eastern Shore Regional Jail project. In addition, the County has assumed the operational responsibility for water and wastewater treatment systems of the Middle School and Bayview Community water and wastewater treatment systems.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Long-term Goals - Beyond 2013

- To provide preventive maintenance and repairs to County property and facilities in order to provide a safe, clean productive environment for County employees and the citizens of Northampton County.
- To support other County Departments as needed.

Short-term Goals - 2013

- To provide safe drinking water and environmentally sound wastewater treatment services to the new Northampton County Government Complex, the County Middle School facilities and the Bayview community.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 4101 Public Works Administration						
1 - Personnel	76,560	78,149	81,142	83,495	2,353	3%
2 - Operating	0	0	960	610	(350)	-36%
Department Total: Public Works Administration	76,560	78,149	82,102	84,105	2,003	3%

FUTURE ISSUES

The water and sewer systems that serve the Northampton County Government Complex are now over five years old and the warrantee period has long passed. This past year has been expensive in terms of parts, labor and laboratory fees. It is assumed that this trend will continue. The additional responsibility of the Operation and Maintenance of the wastewater treatment ponds at the Middle School has added to the O&M budget for this department.

The County has taken on operational control of the Bayview water and wastewater systems and the citizens are being billed for services. The old system once had a remote monitoring system but has not been in operation in several years. The old system and technology are now outdated and must be replaced with a new monitoring system. I anticipate that the new system will be in place sometime this summer.

The County will build a final convenience center for District 3 this spring and the rehabilitation of the former Middle School to accommodate EMS and make the rest of the building usable for rental to other agencies. This will require extensive mold remediation, HVAC and interior building modifications.

SOLID WASTE SERVICES

DESCRIPTION

The Solid Waste Management & Recycling Department is responsible for solid waste collection and disposal in Northampton County including the operation of the County's landfill and transfer station. The Department is also responsible for developing and administering countywide recycling programs designed to reduce and eliminate waste. This system includes one county-owned landfill, one county-owned transfer station, and five (soon to be six) manned waste collection centers. The disposal portion of the landfill ceased during FY 2009 with the opening of the Transfer Station, collecting solid waste for transportation and disposal off-the-Shore.

GOALS

1. Increase recycling efforts

2. Eliminate mid-day closure at waste collection sites. This goal was achieved effective July 1, 2012.

3. Make more specific rules for waste collection sites (for example: no building materials of any kind).

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 4204 Solid Waste Services						
1 – Personnel	365,763	329,176	413,912	411,959	(1,953)	0%
2 – Operating	861,322	914,600	930,847	928,213	(2,634)	0%
3 – Capital Outlay	0	0	10,000	10,000	0	0%
Department Total: Board of Supervisors	1,227,085	1,243,776	1,354,759	1,350,172	(4,587)	0%

SERVICE LEVELS

MEASUREMENTS

	Actual CY 09	Actual CY 10	Actual CY 11	Actual CY 12	Estimate CY 13
Workload:					
Tons received at landfill	16,992	23,686	15,318	13,343	14,331
Per capita waste generation	7.11 lbs/p/d	4.62 lbs/p/d	5.44 lbs/p/d	5.22 lbs/p/d	6.49 lbs/p/d
Tipping fee	$51/ton	$61/ton	$63/ton	$63/ton	$63/ton
Efficiency:					
Annual Revenues	$382,216	$ 370,134	$ 428,523	$ 422,925	$ 425,724
Annual Expenditures	$948,424	$1,113,418	$1,009,123	$1,219,466	$1,114,295
Recycling Rate	21.6%	25.1%	25.4%	N/A	N/A

ACCOMPLISHMENTS

- Establish six waste collection centers and transfer station: Five centers are operational; and permits are currently being sought for construction of the sixth and final site to serve District Four.
- The transfer station was constructed and commenced operation in April 2009.
- Five green box sites have been closed with the establishment of the Birdsnest Waste collection center.
- Two green box sites were closed with the establishment of the Bayview Waste Collection center.
- Three green box sites were closed with the establishment of the Wardtown Waste Collection center.
- One green box site was closed with the establishment of the Hare Valley Waste Collection center.
- One green box site was closed with the establishment of the Cheapside Waste Collection center.
- The recycling component of the waste collection center operation is being provided by a third party vendor. This program that offers single stream recycling and has been overwhelmingly received by the public in a positive fashion.

FUTURE ISSUES

Establishment of a transfer station was key to the on-going success of the County's solid waste system. Staff will continue to refine its operations as well as the 30-year maintenance requirements associated with the capped site. One significant future issue is the County's mandate to reach the State's 15% recycling goal for rural counties. This goal was recently reduced from 25%. Like most rural localities, Northampton has found this goal to be a challenging one. Staff believes that since the recycling component has been installed at the operational waste collection centers, this goal has become significantly more attainable.

FACILITIES MANAGEMENT

DESCRIPTION

The Facilities Management Department provides maintenance, repairs and minor alterations on all County-owned property, equipment and facilities other than vehicles and property owned by the school system. This department also provides grounds maintenance and custodial services for all county buildings and grounds. This department provides: basic maintenance, repairs and installation of building related mechanical equipment, electrical systems, plumbing, sanitation, and furnishings; maintenance of interiors and exteriors of buildings, parking lots, boat ramps, no-wake signs, fences and similar structures; support of the emergency services department during hurricanes, winter storms and similar events.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

  Long-term Goals - Beyond 2013
  - To provide preventive maintenance and repairs to County property and facilities in order to provide a safe, clean, productive environment for County employees, the citizens of Northampton County and anyone that uses County facilities.
  - Support other County Departments as needed.

- **Organization-wide Overall Goal - Maintain a reasonable County tax structure by effectively and responsibly balancing the increasing demands for services with available resources to achieve maximum value for our citizens.**

  Short-term Goals - 2013
  - Finish relocating Facilities Management personnel and shops to new building on Stumptown Drive and prepare vacated buildings for sale.
  - Assist in the construction of the new District 3 Convenience Center.

- **Organization-wide Overall Goal - Maintain a Capital Improvement Program to address capital expenditures for infrastructure and required services.**

  Long-term Goals - Beyond 2013
  - Combined facilities with school garage & county maintenance

  Medium-term Goals – 2013/2014
  - Work with Health Department to relocate further south (possibly to middle school)

  Short-term Goals - 2013
  - Get nighttime lighting to be more dark-sky friendly for the County-owned properties. Seek grant funding to accomplish this goal.
  - Examine reuse options for Willow Oak property
  - Renovate Admin buildings and utilize 1914 jail and re-examine priority of this construction
  - EMS location – relocate to former middle school
  - Determine use/access of birding walkway @ landfill

- **Organization-wide Overall Goal - Promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness.**

Short-term Goals - 2013

- Examine feasibility of Probationer use in other aspects of County Maintenance
- Examine shared services with schools (payroll, facilities management, fuel purchasing, leasing/financing services, purchases, accounts payable)
- Respond to Northampton County Citizen inquiries and concerns within 24 hours.
- Continue implementing an energy management program to reduce utility costs. Continue to replace lighting and light fixtures in older office buildings with "Energy Star" approved lighting and light fixtures.
- Improve on the response time and quality of maintenance repairs.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 4302 Facilities Management						
1 - Personnel	156,762	161,746	204,215	228,969	24,754	12%
2 - Operating	316,662	360,959	381,706	399,499	17,793	5%
3 - Capital Outlay	0	3,291	0	0	0	0%
Department Total: Facilities Management	473,424	525,996	585,921	628,468	42,547	7%

FUTURE ISSUES

As the County complex grows, there will be more buildings and grounds to clean and maintain. These needs will be better defined and a plan implemented on how these buildings will be cleaned, serviced, and maintained. This Department has recently taken over the maintenance and some janitorial duties at the Middle School. Full utilization of this building will require extensive rehabilitations so that it can house Emergency Services etc. The maintenance requirements for these buildings are quite extensive and are stretching current staff. Early in 2013 all of the Facilities Management will be totally relocated to the compound on Stumptown Drive which will allow the County to sell all of the County owned buildings on the east side of Courthouse Road. An additional Convenience Center will be constructed to service District 3 which will add additional maintenance duties.

PUBLIC UTILITIES

DESCRIPTION

The County is managing the operation and maintenance of the new Wastewater Treatment Plant, serving the County Complex the wastewater treatment ponds and water system at the Middle School and assumed operational control of the Bayview water & sewage treatment system upon completion of that Community Development Block Grant program in the late June of 2012. A water/wastewater operator maintains the water and wastewater systems of the Northampton County Government Complex, the Middle School and the Bayview community. Utility activities are budgeted in a separate proprietary fund, but supervised by the Director of Public Works.

Operation and maintenance of the new system that serves the Regional Jail Complex will require a substantial operation and maintenance budget this year. Operational costs of operating the County WWTP were high this year. Bayview water and sewer customers are now being billed for services and we have caught up on maintenance items that were left undone. Last year the County was reissued a VPDES permit for the Middle School WWTP. We were able to get reduced monitoring since the current and future use of the building will not be water intensive as the former school was. This reduces the cost of operating the system. Currently we have an informal mutual assistance agreement with Cape Charles Wastewater Treatment Plant. They are performing some basic laboratory analysis and allowing us to dump the sludge generated at the County WWTP in their system which saves some of the transportation and disposal costs of taking the waste sludge to Maryland as we have done in the past. The Director of Public Works is providing operational assistance to them and the water treatment plant.

The Bayview Community water system was placed into operation in 2003. A limited amount of maintenance was performed on the water system up until the end of 2005. After 2005, maintenance was limited to routine sampling for bacteriological contamination and chemical analysis of the source water. The water system now has a lead and copper survey and sampling plan, backflow survey and monitoring and will be issuing a Consumer Confidence Report (CCR) for distribution to all water customers before July 1, 2013.

At the present time the Bayview water system does not have the State required storage capacity. This item needs to be addressed ASAP. An additional atmospheric water storage tank has recently been installed but has not been approved for service by the VDH Office of Drinking Water. Since the County is now in operational control we will be able to deal with Bayview's former engineer to rectify the item. Bayview once had a remote monitoring system which is now inoperable. This year we will install a new monitoring system to take care of this problem.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

  Long-term Goals - Beyond 2013
  - Operate and maintain the water and wastewater systems of the Northampton County Government Complex, the Middle School and the Bayview community and be a part of a Public Service Authority that can supply water and wastewater treatment services to all of the citizens of Northampton County.

- **Organization-wide Overall Goal - Maintain a Capital Improvement Program to address capital expenditures for infrastructure and required services.**

  Medium-term Goals – 2013/2014
  - Extend water & wastewater service to County property across from old Courthouse

- Examine water line to high school/upgrade

- **Organization-wide Overall Goal – Promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness.**

  - Continue to train the new water/wastewater technician and implement operating procedures for the smooth transition of the Bayview Community water and wastewater systems.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 4500 Public Utilities						
1 - Personnel	50,754	52,144	88,460	63,231	(25,229)	-29%
2 - Operating	37,402	41,909	96,305	110,484	14,179	15%
3 - Capital Outlay	0	0	17,500	0	(17,500)	-100%
Department Total: Public Utilities	88,156	94,053	202,265	173,715	(28,550)	-14%

Future Issues: Integration of the County departments handling public utility systems with the newly re-organized Public Service Authority.

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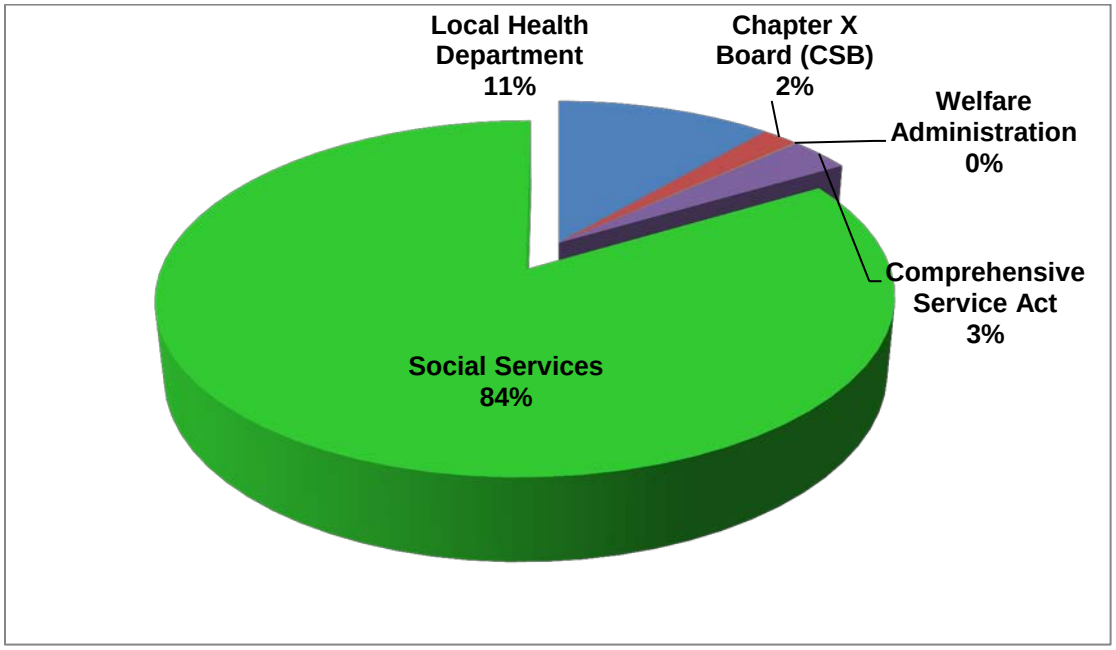
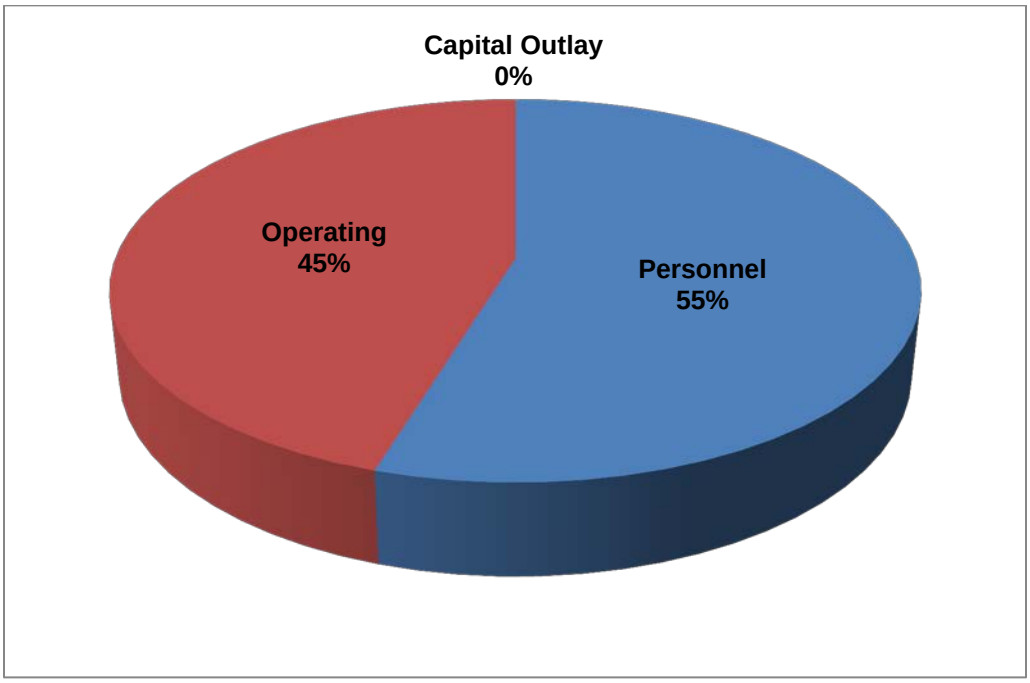
COUNTY OF NORTHAMPTON, VIRGINIA

HEALTH & WELFARE – All Funds
$3,181,676





Health & Welfare – All Funds

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 BOS Approved	Variance	% Change
Local Health Department	$ 353,319	$ 353,319	$ 353,319	$ 359,175	$ 5,856	2%
Chapter X Board (CSB)	$ 57,855	$ 57,855	$ 57,855	$ 61,538	$ 3,683	6%
Welfare Administration	$ 1,800	$ 1,800	$ 1,800	$ 1,800	$ -	0%
Comprehensive Services Act	$ 137,320	$ 104,000	$ 104,000	$ 104,000	$ -	0%
Social Services	$ 2,690,254	$ 2,600,421	$ 2,677,701	$ 2,655,163	$ (22,538)	-1%
Total - Health and Welfare	**$ 3,240,548**	**$ 3,117,395**	**$ 3,194,675**	**$ 3,181,676**	**$ (12,999)**	**0%**

HEALTH & WELFARE

DESCRIPTION

Northampton County's General Fund makes contributions to several other agencies that provide health and welfare services to the residents of the County. These include the Northampton County Health Department and the Eastern Shore Community Services Board (Chapter X Board), which provides mental health and substance abuse services to the community. Contributions are also made to the local Social Services Board, the State/Local Hospitalization Program, and the Comprehensive Services Act Program which is administered by Accomack County.

FINANCIAL ACTIVITY

LOCAL HEALTH DEPARTMENT

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 5101 Local Health Department						
2 - Operating	353,319	353,319	353,319	359,175	5,856	1%
Department Total: Local Health Department	353,319	353,319	353,319	359,175	5,856	1%

NORTHAMPTON COUNTY HEALTH DEPARTMENT

DESCRIPTION

The Virginia Department of Health is dedicated to promoting and protecting the health of Virginians.

- Environmental Health Services – permitting and inspection of sewage disposal systems, sewage lagoons, and wells; permitting and inspection of food establishments, migrant labor camps, tourist establishments; rabies investigations and zoonotic disease control; shoreline surveys, general environmental complaints.
- Family Planning and GYN Services – Family Planning Clinics are held weekly.
- Maternal and Child Health Services – Maternity clinics are held 3-4 days weekly in the Eastern Shore Health District, support by Certified Nurse Practitioners. An MCH Perinatal Project adds additional support for these services.
- Immunization Services – Immunizations required for entry into school are provided free. Additionally, seasonal flu vaccines are provided. An Immunization Action Plan grant provides assistance.
- Communicable Disease Investigation, Treatment and Control – Surveillance and epidemiology, prevention and education. Clinical services are provided for sexually transmitted diseases; tuberculosis control measures include risk assessments, regional chest clinics, and directly observed therapy. A Ryan White grant supports delivery of case management and clinical services for HIV/AIDS patients.
- Nutrition Services – The Special Supplemental Nutrition Program for Woman, Infants and Children (WIC) provides high-quality nutritional care and food to participants.

- Administrative Services – Office services support for clinical and field services, clinic registration/exiting, records management, billing and patient accounts, vital statistics, death certificates, Medicaid transportation – CBBT scripts; human resources management, purchasing and property management, information technology, videoconferencing, distance learning, budgeting, fiscal services.
- Emergency Preparedness and Response – Ensures the development of emergency plans, policies, and procedures that identify, prioritize, and address public health and healthcare response to all hazards across all functions. Well-developed response plans are critical to protecting public health in the event of an emergency. This program emphasizes a planned response to all hazards, both natural and man-made.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Long-term Goals - Beyond 2014

- Prevent and control the transmission of communicable diseases and other health hazards.

- Assure provision of clean, safe drinking water to the citizens and visitors of the Commonwealth.

- Respond in a timely manner to any emergency impacting public health through preparation, collaboration, education and rapid intervention. This is also aligned with Virginia's long term objective to protect the public's safety and security, ensuring a fair and effective system of justice and providing a prepared response to emergencies and disasters of all kinds.

- Lead and collaborate with partners in the health care and human services systems to create systems, policies and practices that assure access to quality services.

- Promote systems, policies and practices that facilitate improved health for all Virginians. This objective also aligns with Virginia's long term objective to inspire and support Virginians towards healthy lives and strong and resilient families.

- Collect, maintain and disseminate accurate, timely, and understandable public health information.

- Drive operational excellence in the design and delivery of health department services and provide exceptional services to all customers.

CHAPTER X BOARD

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 5205 Chapter X Board (CSB)						
2 - Operating	57,855	57,855	57,855	61,538	3,683	6%
Department Total: Chapter X Board (CSB)	57,855	57,855	57,855	61,538	3,683	6%

WELFARE ADMINISTRATION

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 5301 Welfare Administration						
2 - Operating	1,800	1,800	1,800	1,800	0	0%
Department Total: Welfare Administration	1,800	1,800	1,800	1,800	0	0%

OTHER WELFARE (COMPREHENSIVE SERVICES ACT)

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 5309 Comprehensive Services Act						
2 - Operating	137,320	104,000	104,000	104,000	0	0%
Department Total: Comprehensive Services Act	137,320	104,000	104,000	104,000	0	0%

SOCIAL SERVICES

DESCRIPTION

Northampton County Department of Social Services administers programs designed to protect and improve the welfare and functioning of certain individuals and families. Programs are designed (1) to provide certain benefits and assistances that will attempt to insure adequate standard of living and care, (2) to protect certain individuals, such as children and elderly or disabled adults, from harm, negligence, or exploitation by others; (3) to assist individuals to better care for themselves; (4) to assist individuals or families to become independent as possible of social services.

Local Agency Organization

Local agencies are established through the Code of Virginia. Through 120 agencies, they represent every independent city and county within the Commonwealth. Our department answers to a three member administrative board appointed by local government.

Similar to the local agencies, the State Department of Social Services operates under an administrative board. The State Board is appointed by the Governor, as is the Commissioner. The Administrative Board establishes program and personnel policy for the State Department and local agencies.

State Department Relationship to Local Agencies

Local agencies are considered to be locally administered under state supervision. That is, local agencies follow personnel and program policies established by the State Department of Social Services, while being operated by the local government through the administrative capacity of its local social services board.

The majority of assistance and social services programs have been created and enacted by the federal government. Program and operational options are allowed by the various federal programs. The State Social Services Board, through the State Department staff reviews and establishes the options to be enacted. In this manner, program policy is established by the State Department and then implemented by local agencies. Additionally, oversight, quality control, and policy consultation are provided by the State Department. There are more than 50 programs administered by this multi-leveled system. Minimal policy options are allowed to the local agencies.

Similarly, the State Department establishes local agency personnel policy through the division of Human Resources Management. Such responsibility is established through the Code of Virginia. Through these operations, the State Department establishes and provides oversight over all aspects of local agency staff management from classification and compensation processes, to position creation, local agency hiring processes, and staff management policies, such as leave and other personnel policies. The local agency, through its Board retains the authority in the processes of selection, hiring, and termination of staff.

Mission

The Northampton County Department of Social Services' mission is to provide benefits and services to the citizens of Northampton based on programs established by local, state and federal laws and policy. The department's focus is to prevent dependency and encourage self-sufficiency; preserve and restore family stability as well as promote and protect the well-being of adult protective services, foster care, employment services, food stamps, temporary assistance to needy families, Medicaid and child care.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Long-term Goals - Beyond 2014

- The department is committed to the goal of excellence in delivery of services to individuals, families, and the community by:
  - Preventing dependency
  - Encouraging self-sufficiency
  - Preserving and restoring families
  - Promoting and protecting the well-being of children, the elderly and disabled

Agency Programs and Services

Local agencies are divided into two primary areas; **benefit, or assistance programs**, and **service programs**. The following is a description of the major programs.

Assistance Programs

TANF- Temporary Assistance to Needy Families: Originally established to provide for basic costs of maintenance for single parents with dependent children, the program changed under the Virginia Independence Program Act (VIP), the state's 1995 welfare reform initiatives, and 1996 Federal Welfare Reform legislation. These legislative changes focus on moving families from dependence upon public assistance to self-sufficiency.

Food Stamps: Initially established as a program to support agricultural production, this program has grown into a major support program for the food costs associated with families and individuals. The program provides food purchasing assistance based upon an assistance unit's adjusted income.

Medicaid: More than any other service, this program has seen extensive changes in the last several years. Beginning as medical assistance to TANF clients, foster care children, and the elderly and disabled, it has now been expanded to include children in families with incomes at or less than 200% of poverty level. Working poor are now offered health insurance premium payments if coverage is offered through their employers, but they are unable to afford the cost. As well, coverage has been increased for persons eligible for part A Medicare, but unable to afford part B.

Service Programs

Service programs are divided into types: direct services as provided by the agency social work staff, and purchased services, which the social workers contract to have provided for their clients to resolve individual or familial issues. For all direct service areas, there are purchased services available to assist the social worker. The major programs are as follows;

Child Protective Services: Designed to provide protection for children, this program provides investigations and interventions in child abuse and neglect situations. Extensive work is conducted in attempting to help families resolve issues of abuse or neglect. Associated with this program are funds for

purchasing counseling and treatment, along with preventive funds whereby the agency can pay rent, lodging, or for emergency care to prevent children from having to come into foster care.

Foster Care: For those children, where there has been major disruption within their parental home, foster care is offered as a service. They will come into care either through a request by their parents or due to Court or emergency action by the protective services workers. The primary and immediate goal of foster care is to reunite the children with their parents. Therefore, extensive direct and purchase services are available to these children and their families. In addition, other local agencies seek foster care placements as a mechanism to provide funding for services.

Adoption Services: Through recent years, adoption has moved from a service involved in placing newborn infants to one focusing more on services too hard to place children with disabilities, and to independent adoptions, in which the Circuit Court orders the agency to provide home studies.

Adult Services: This category of service is divided into (1) adult services and (2) Adult Protective Services. The former provides those services that will assist individuals to maintain as high a level of independent functioning as possible, thereby reducing their need for more costly adult home or nursing home care. Adult protective services are responsible for investigating and providing services to disabled or elderly adults who are victims of abuse, neglect, or exploitation.

VIEW (Virginia Initiatives for Employment not Welfare): As a part of the Virginia Independence Program (VIP), this program targets those individuals who have the capacity to become independent of public assistance. As such, it provides extensive training, education, and counseling services. As well, there exists several day care programs designed to assist the individual in maintaining employment, along with the purchase of education, training, and other services necessary to support change in the individual.

Child Care: In an effort to assist individuals in gaining skills for employment, entering the job market, and maintaining employment, day care programs have been implemented. These services cover the VIEW client in training or education, the client in training or education, and the client who is in transition between assistance and full independence through employment. As well, Fee System Day Care has begun to provide extensive services to the working family based on income of less than or equal to 130% of poverty level.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 201 Social Service						
1 – Personnel	1,489,183	1,602,808	1,784,276	1,742,204	(42,072)	-3%
2 - Operating	1,201,070	997,613	893,425	912,959	19,534	2%
Department Total: Social Service	2,690,253	2,600,421	2,677,701	2,655,163	(22,538)	-1%

SERVICE LEVELS MEASUREMENTS

Workload:	(Actual) FY 11	(Actual) FY12	(Estimated) FY13
Number of Food Stamp Households	4,028	4,062	4,200
Value of Food Stamps	$4.06M	$4.22M	$4.40M
Number of Medicaid recipients	3,685	3,555	3,800
Value of Medicaid	$22.03M	$19.76M	$21M
Number of families in TANF	615	552	600
Value of TANF	$355,310	$304,447	$330,000
Number individuals receiving energy assistance*	2,295	2,123	2,200
Value of Energy Assistance	$458,447	$550,152	$580,000
Number of Adult Service Cases	99	107	110
Number of Child Protective Services Complaints	76	68	72
Number of Children receiving Child Care Services	106	127	130
Number of Foster Care Children	12	8	8

Workload:	(Actual) FY11	(Actual) FY12	(Estimated) FY13
Number of Family Stabilization Cases	35	31	35
Number of Home Studies completed	5	4	6
Number served through Employment Services	143	133	140
Number of Adult Protective Service complaints	38	17	36
Number of Auxiliary Grants	20	16	20

*duplicated for heating, crisis and cooling

FUTURE ISSUES

Our vision as a staff is to create a collaborative, responsive, professional environment to protect, empower and strengthen families.

In the future the department will continue to:

1. Provide agency-wide customer service
2. Enhance or expand special initiatives and community partners
3. Maintain and enhance efficient information management systems
4. Assure continuous quality improvement
5. Foster social and economic independence
6. Maximize state and federal revenues
7. Protect vulnerable children and adult

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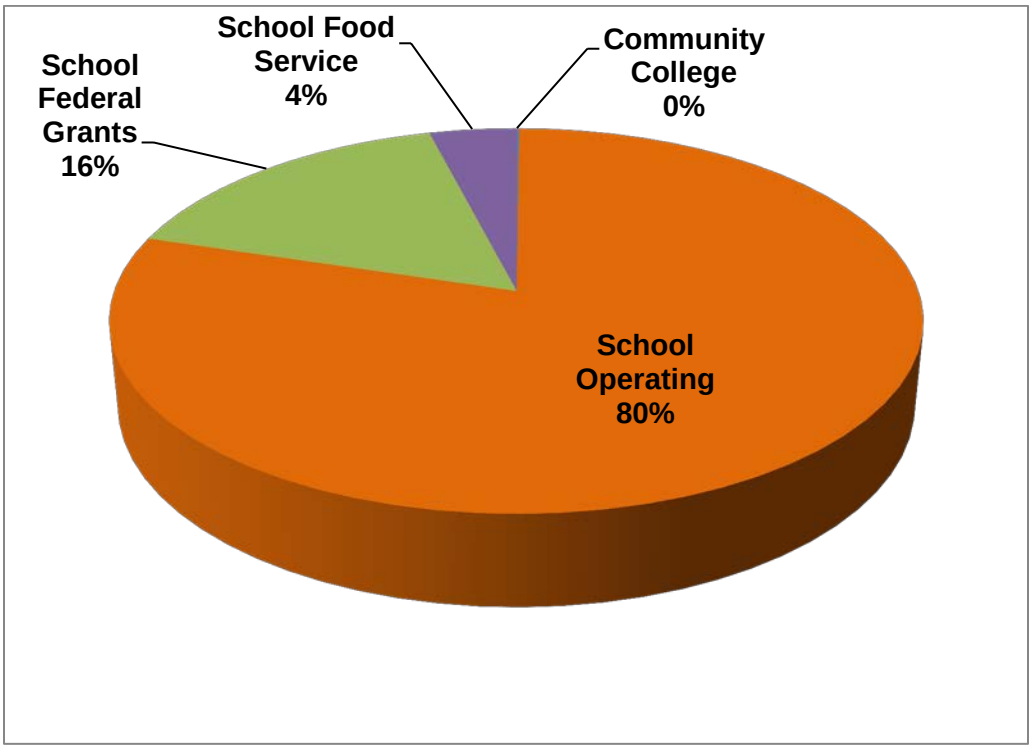
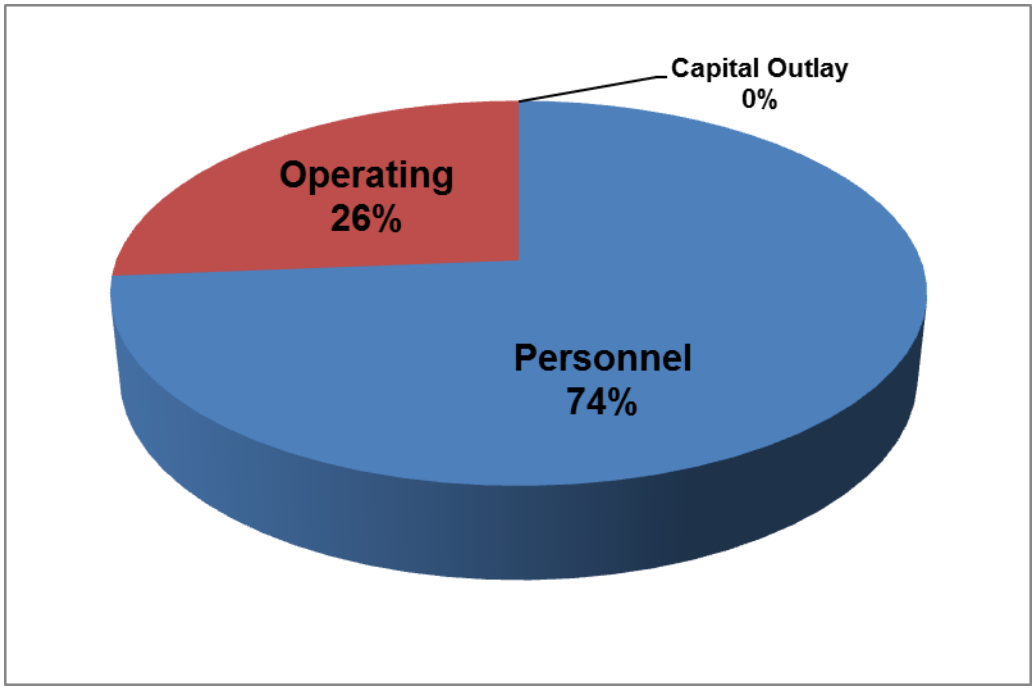
COUNTY OF NORTHAMPTON, VIRGINIA

EDUCATION – All Funds
$21,284,876





Education – All Funds

	2011 Actual	2012 Actual	2013 Amended	2014 BOS Approved	Variance	% Change
Community College	20,723	20,723	20,723	20,723	-	0%
School Operating	17,141,289	17,117,643	17,614,034	16,962,289	(651,745)	-4%
School Federal Grants Fund	2,672,943	3,671,150	5,845,379	3,466,427	(2,378,952)	-41%
School Food Service	893,295	805,455	861,553	856,160	(5,393)	-1%
Total – Education	20,728,250	21,614,971	24,341,689	21,305,599	(3,036,090)	-12%

COMMUNITY COLLEGE

DESCRIPTION

To serve the Eastern Shore of Virginia by meeting educational and training needs, creating an environment for student success, and preparing our students and ourselves for citizenship in a global society. By providing access to a broad range of academic, workforce development, and personal enrichment opportunities, we empower learners to improve the quality of life for themselves and their communities.

Northampton County makes an annual contribution toward the operations of the local Community College.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

  Long-term Goals - Beyond 2014
  - To provide continuing education to citizens of the County.
  - To meet the educational and economic needs of our communities by providing access to responsive and affordable lifelong learning opportunities.
  - To promote and support student learning and success through exemplary instruction in a learning-centered environment.
  - To provide equitable access to learning resources and student support services for the college communities.
  - To offer students leadership opportunities and to prepare them for the challenges of an increasingly global economy and society.
  - To be a preeminent workforce development provider and to promote personal enrichment through continuing education.
  - To foster and advance significant and productive educational, economic, and cultural partnerships.
  - To provide the educational component of local economic and community development initiatives, in partnership with business and government agencies.
  - To recruit and develop well-qualified, dedicated, caring, and creative employees.

- **Organization-side long-term goal - Invigorate the economic viability of the County, while managing growth in such a way as to preserve the existing natural resources and tranquil rural life style.**

  Long-term Goals - Beyond 2014
  - To promote economic development by offering training opportunities to the employees of local businesses.
  - To be an innovative, learning-centered community college recognized as a leader in education and as a vital link in the economic and cultural enrichment of our communities.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 6501 Community College 2 - Operating	20,723	20,723	20,723	20,723	0	0%
Department Total: Community College	20,723	20,723	20,723	20,723	0	0%

SCHOOL OPERATIONS

DESCRIPTION

The School Operating Funds provide support for the county-wide school system which consists of two elementary schools, a middle school, and a high school. Funding for the County's public schools is derived from the County's General fund, and the state and the federal governments. Due to severe funding constraints brought about through a combination of the rising composite index and declining school enrollment, the middle school was closed at the end of FY08 and students attending sixth and seventh grades began attending the elementary schools while eighth graders attended the high school. In FY14, the Northampton Middle School was reopened within the existing high school, serving 7th and 8th grade students. 6th grade students remain in the elementary schools. The Motto and Creed of NCPS is "Inspiring learners for life through achievement and success."

A brief description of school programs is listed below.

- **Elementary Education**: Instruction focuses on a curriculum-based, differentiated approach guided by the Standards of Learning.

- **Middle Level Education**: Middle school students engage in a six period instructional day with sixty-six minutes in each period. Students engage in active learning practices within the core content areas of math, science, history, and English. Elective and Health & Physical Education classes "round" out the students' schedules.

- **High School Education**: Instruction is based on a seven period instructional day with fifty-six minutes in each period. College-preparatory classes, dual enrollment classes (earning college credit), and career and technical courses are offered. *Virtual Virginia, Advanced Placement, Edmentum (online credit recovery), Response to Intervention (RTI), Positive Behavior Intervention Supports (PBIS)* and *NDCC/JROTC* are among many initiatives.

- **School Improvement:** Both Elementary schools and the High School are currently under School Improvement sanctions by the Virginia Department of Education. In a concerted effort to attain full accreditation at all schools, the following have occurred during the 2013-2014 school year:
    - School Improvement Plans have been revised at each building.
    - Building-level and Central Office Administrators have increased monitoring of classroom instruction and now use revised formal and informal observation documents.
    - Students are tiered within the individual classrooms, allowing teachers to focus on specific individual areas for remediation.
    - Curriculum guides have been revised to better align with state standards.
    - Additional instructional supports have been added (Division Mathematics Coach and EdisonLearning personnel specifically trained in reading and mathematics).
    - NCPS reinstituted the middle school concept to provide an improved academic setting in addition to providing 7th and 8th grade students with over 30 additional instructional hours in core content areas.
    - NCPS re-classified the high school to consist of grades 9-12, allowing tested subjects to only be in End of Course disciplines.
    - Key instructional staff changes have been made in the areas of reading, math and science based on test score data.
    - New administrative leadership is in place at Kiptopeke Elementary School and Northampton High School.

- **Teacher Enhancement/Recruitment**: National Board Certification is offered in Northampton County Public Schools. Three teachers have received National Board Certification and there are currently several teachers enrolled in the program. Recent research studies support the link between National Board certified teachers and the highest student achievement in the classroom.

This budget supports a stipend for Nationally Board certified teachers, as well as funding for tuition reimbursement to teachers and staff development opportunities.

- **Career and Technical Education**: Students in the career and technical courses may earn national certifications in Auto Service Technology, Building Trades, and Business Information Systems. NCPS also offers a National Defense Cadet Corps (NDCC/JROTC) program. This budget includes local funding for NDCC salaries and supplies.

- **Arts Education**: There is instruction in the fine and performing arts in K-12. Secondary courses include band, theater, beginning and advanced photography, and art. Developing a choral program is a future goal. This budget supports a stipend for after-school Chorus.

- **College Preparation/Partnerships**: Honors classes, advanced placement classes, distance learning opportunities, internships, and independent studies support dual enrollment opportunities with Eastern Shore Community College. Many students qualify for college credit upon graduation. Other dual enrollment programs are available at colleges in our locale. This budget supports a partial subsidy of dual enrollment costs.

- **Gifted Education**: Each elementary has one full-time teacher of the gifted in grades 4-6. In FY14, the District and one half-time teacher of the gifted in grades K-3. Program coordination is provided at the middle and high school level. There is an identification process (PADI) at an early age to identify potentially gifted students. Academic programs and competitions, as well as Governor's School Programs, challenge students beyond the classroom. This budget supports modest stipends for coordinators of the Odyssey of the Mind, as well as the cost of the newly created K-3 gifted teaching position.

- **Special Education:** In accordance with Federal and State Regulations and our desire to attend to all students' needs, strong special education opportunities are available. Students with the following disabilities are serviced: autism, deafness, deaf-blindness, developmental delay, hearing impairment, mental retardation, orthopedic impairments, other health impairments, emotional disturbance, severe and profound disability, specific learning disability, speech and/or language impairment, traumatic brain injury, and visual impairment. A school psychologist and several resource specialists provide support to enable each student to be successful.

- **Alternative Education:** The T.E.C.H. Center program offers alternative education to students whose needs require a different type of classroom instruction. Small student-teacher ratios, social skills development, and adult intervention opportunities are designed based on each student's Alternative Education Plan (AEP). The T.E.C.H. Center also uses Edmentum for online credit recovery and accrual.

- **Title I Education:** Federal funding supports the Division's efforts to meet high academic standards and provide opportunities for success. Extra help is provided in reading and math for students who require that support. Parental involvement is a key component in this program.

- **Migrant Education:** Seasonal and year-round migrant children and adults are served throughout the school year and in the summer through the ESL program, funded federally and locally. This budget includes summer school for migrant students, as mandated by the State.

- **Technology:** Northampton is preparing students to be competitive in the world of technology. All students have access to technology throughout the day. All schools are linked with a signal to receive television programming from WHRO. All schools are fully networked and satellites in two schools provide distance-learning possibilities. This budget includes funding to place Promethean Board "Smart Board" technology in all core-content and many non-core classrooms.

- **Community Partnerships**: There are several community partnerships with Northampton County Public Schools. Included are Bay Creek Golf Course, Boys and Girls Clubs of America, Eastern Shore of Virginia Birding Festival participation, Eastern Shore Chamber of Commerce, YMCA, and the Northampton County Education Foundation, amongst others.

GOALS

- **Organization-wide Overall Goal - Promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness.**

Short-term Goals – 2013

- Continue to examine additional shared services with schools (payroll, facilities management, purchases, accounts payable)

- **Organization-wide Overall Goal - Facilitate the development of a quality educational environment that provides for high quality educational and job readiness skills for all Northampton County residents.**

Long-term Goals - Beyond 2013

Departmental long-term goal – Our mission is that "Northampton County Public Schools, in partnership with the entire community, will create a safe and nurturing learning environment for all students, regardless of gender, ethnicity, socio-economic status, language or disability. NCPS will encourage and empower all students to meet high academic standards, demonstrate responsible citizenship and graduate with the knowledge, skills and abilities necessary to compete in a global economy.

Medium-term Goals - 2014/2015

- Examination of Capital Plant
- To improve student achievement through a variety of methods and strategies
- To increase community and parental involvement
- To increase efficiency and transparency in the following areas: Buildings and Operations, Fiscal Responsibility, and Transportation

Short-term Goals - 2014

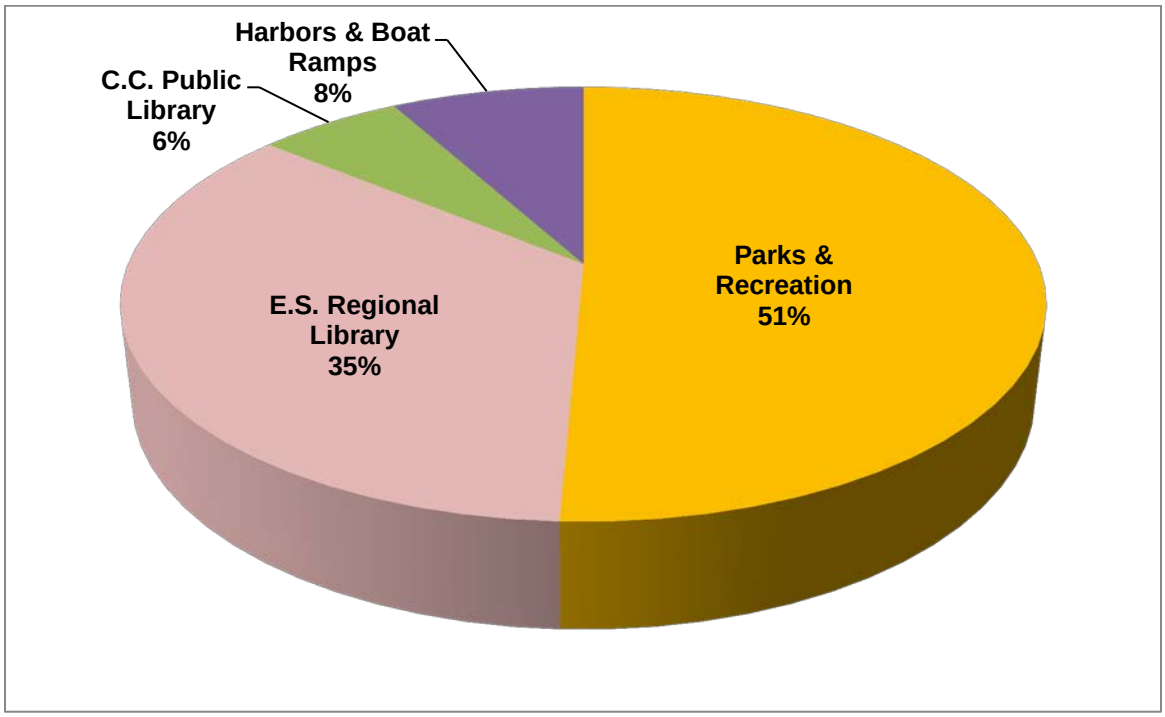
- Adopt the Capital Improvement Plan for Schools

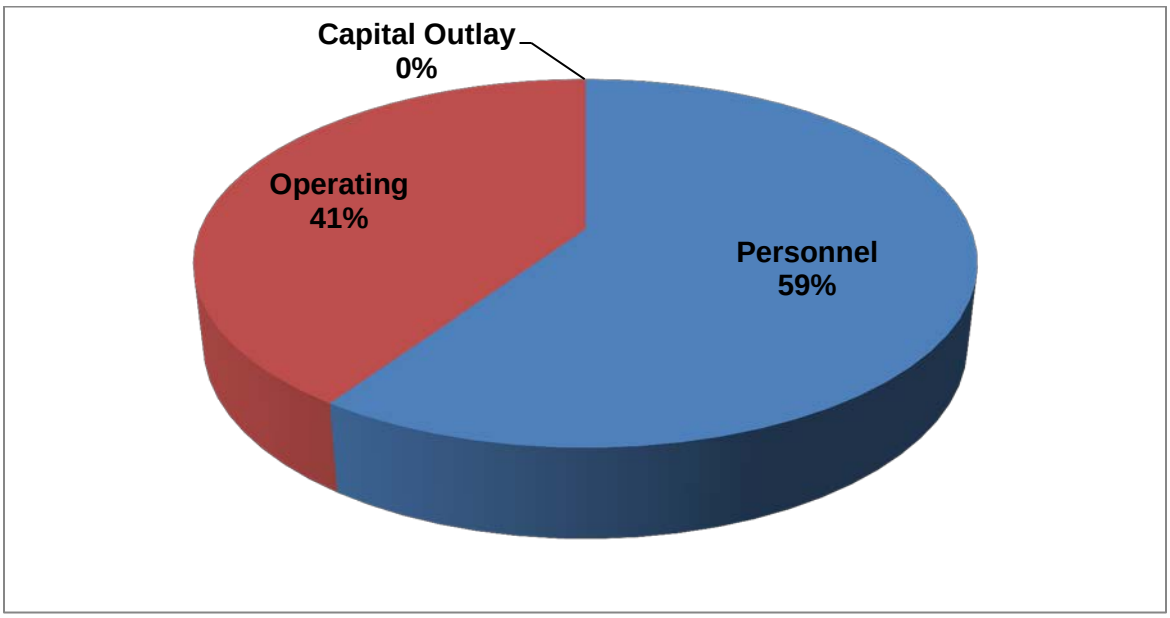
FINANCIAL ACTIVITY

	2011 Actual	2012 Actual	2013 Amended Budget	2014 Approved Budget	Variance	% Change
School Operational					-	
Instruction	13,462,880	13,554,252	11,081,418	10,744,128	(337,290)	-3%
Admin, Attendance & Health	781,551	706,013	1,919,601	1,964,185	44,584	2%
Pupil Transportation	876,429	949,130	1,761,598	1,701,032	(60,566)	-3%
Operation & Maint Services	1,130,636	1,071,340	2,044,129	2,090,641	46,512	2%
Other Non-Instructional	(7,248)	-	-	-	-	
Technology	460,740	364,281	473,558	462,303	(11,255)	-2%
Transfers to Projects	436,301	472,629	517,982	-	(517,982)	-100%
School Operational Total	**17,141,289**	**17,117,646**	**17,798,286**	**16,962,289**	**(835,997)**	**-5%**
					-	
School Federal Grants Fund	**2,672,943**	**3,671,150**	**5,845,379**	**3,466,427**	**(2,378,952)**	**-41%**
					-	
School Food Service	**893,295**	**805,455**	**861,553**	**856,160**	**(5,393)**	**-1%**
					-	
TOTAL SCHOOL	**20,707,527**	**21,594,251**	**24,505,218**	**21,284,876**	**(3,220,342)**	**-13%**

COUNTY OF NORTHAMPTON, VIRGINIA

PARKS, RECREATION AND CULTURAL – All Funds
$333,332





Parks, Recreation and Cultural – All Funds

	2011 Actual	2012 Actual	2013 Amended Budget	2014 BOS Approved	Variance	% Change
Parks & Recreation	$ 111,982	$ 133,306	$ 167,804	$ 168,950	$ 1,146	1%
Harbors & Boat Ramps	$ 24,614	$ 26,740	$ 41,612	$ 26,815	$ (14,797)	-36%
Eastern Shore Regional Library	$ 106,665	$ 106,420	$ 111,969	$ 117,567	$ 5,598	5%
Cape Charles Public Library	$ 15,500	$ 15,500	$ 20,000	$ 20,000	$ 0	0%
Total - Parks, Recreation and Culture	$ 258,761	$ 281,966	$ 341,385	$ 333,332	$ (8,053)	-2%

PARKS & RECREATION

DESCRIPTION

The Northampton County Parks & Recreation Department provides facilities and programs to serve the leisure, social, cultural and recreational needs of the community. Programs are provided at schools, athletic fields, parks and other facilities located throughout the County. The County owns 52 acres at Indiantown Park that consists of wooded trials, soccer fields, softball fields, a picnic shelter, and a disc golf course. The Park also has a recreation building that is used for meetings, parties, dances, family reunions, weddings and receptions. Information is gathered from the community to determine the need for services.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

  Long-term Goals - Beyond 2013
  - Expansion of recreation opportunities for youth and encourage private sector possibilities for expansion of recreation opportunities

    Medium-term Goals - 2012/2013
    - Explore relationship with Randy Custis Park
    - To promote a wholesome recreational program that will foster a friendly community environment.
    - To preserve the native history of Indiantown Park.
    - To form partnerships with local businesses, towns and the state for creating recreational opportunities within the County and providing funding for recreational programs.

- **Overall Goal - Maintain a Capital Improvement Program to address capital expenditures for infrastructure and required services.**

  Long-term Goals - Beyond 2013
  - Acquire bayside beach in Northern half of county

    Short-term Goals - 2012
    - Implement grant funds for renovation of Indiantown Park
    - Determine use/access of birding walkway @ landfill

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 7101 Parks & Recreation						
1 – Personnel	80,501	97,462	116,744	122,982	6,238	5%
2 – Operating	25,908	35,844	51,060	45,968	(5,092)	-10%
3 - Capital Outlay	5,572	0	0	0	0	0%
Department Total: Parks & Recreation	111,982	133,306	167,804	168,950	1,146	1%

FUTURE ISSUES

Capital improvements are currently underway at Indiantown Park. Improvements are planned for the main parks building which is used for holding arts classes, summer camp programs and rented by residents for family reunions, weddings and other functions. The improvements include renovations to the bathrooms, roof repair and renovation to the windows and doors.

The soccer field will also be improved and expanded to regulation size. Additionally, lighting will be installed at this field to maximize its availability for usage. A concession stand with public bathrooms will be constructed near the playing fields. Other parts of the project include parking improvements, playground equipment and outdoor seating (picnic tables) as well as grills to complement outdoor entertainment or "family reunion-type" events, improved signage to the park, and additional equipment for maintenance of the park property.

HARBORS & BOAT RAMPS

DESCRIPTION

The Harbors & Boat Ramps Department is responsible for maintenance at the County-owned harbors and marinas in Northampton. These facilities are: Oyster Harbor, Willis Wharf Harbor, Morley's Wharf, and Red Bank Boat Ramp (owned by Game & Inland Fisheries; County just provides maintenance). Oyster Harbor has two floating docks and a large parking area to be maintained. Willis Wharf Harbor is the County's only marina with 50 slips, sanitary facilities and power availability. Morley's Wharf has a large fishing pier and sanitary facilities. Northampton County has recently constructed an expanded parking area for the floating dock (recreational) side of Oyster Harbor. In addition, the County has constructed a pier, portable toilets and a new well to serve the commercial watermen on the south side of the Harbor. In the summer of 2008 all of the deteriorated pilings were replaced at the commercial dock at Oyster. In October and November of 2009 the floating docks at Oyster Harbor were replaced with new light weight floating docks. In addition the gangways that serve the floating docks were completely rebuilt using County staff and local contractors. In 2011 and in 2012the entire electrical system at the commercial dock at Oyster harbor was replaced and in addition the commercial dock decking was raised to keep the new conduit out of the water during high tides. All of the funding for the floating dock replacement was provided by a grant from the Virginia Port Authority.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Long-term Goals - Beyond 2013

- To provide safe and attractive facilities for both the working watermen, County residents and tourists.
- To maintain and enhance the County's harbors and ramp assets.

Short-term Goals – 2013

- Departmental short-term goal – Reapply for VPA grant funding to further improve County marine facilities.

- Departmental short-term goal – To install a shallow well on the boat ramp side of Oyster Harbor for sanitary reasons.
- Departmental short-term goal – Re-stripe boat ramp parking area

➢ **Organization-wide Overall Goal - Maintain a Capital Improvement Program to address capital expenditures for infrastructure and required services.**

Long-term Goals - Beyond 2013

- Morley's Wharf – Boat Slips
- Willis Wharf & Oyster Harbor – permanent restrooms
- Community Docking
- Acquire bayside beach in Northern half of county

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 7107 Harbors & Boat Ramps						
1 - Personnel	5,845	5,746	8,712	5,365	(3,347)	-38%
2 - Operating	13,480	13,185	15,900	21,450	5,550	35%
3 - Capital Outlay	5,289	7,809	17,000	0	(17,000)	-100%
Department Total: Harbors & Boat Ramps	24,614	26,740	41,612	26,815	(14,797)	-36%

SERVICE LEVELS

MEASUREMENTS

	(Actual) FY 09	(Actual) FY 10	(Actual) FY 11	(Actual) FY12
Workload:				
Maintain infrastructure:				
Docks, slips, power	1/week	1/week	1/week	1/week
Customer assistance	1/week	1/week	1/week	/week
Efficiency:				
Frequently check and repair:				
Harbors/docks structure	1/week	1/week	1/week	1/week
Easy access by public	80%	80%	80%	80%

FUTURE ISSUES

As the County continues to focus on tourism and its related activities, the County's harbors and boat ramps will be targeted for increased use by residents and tourists. The County may need to investigate the need for fees/charges relating to use of these facilities in the future.

LIBRARIES

DESCRIPTION

The Eastern Shore Library request $117,567 in operating funds, an increase of $5,598. The library has requested $352,702 in operating funds from Accomack County. The Eastern Shore Library is a regional public library system which serves the citizens of Accomack and Northampton counties by providing information to meet their personal, recreational, educational and professional needs. Our libraries play an important role in introducing young children to the world of books and reading, in supporting primary and secondary education, in stimulating economic growth, in developing an informed citizenry, in supporting workforce development, and in enhancing the quality of community life.

The Eastern Shore Library serves the citizens of Accomack and Northampton counties through two branches in Accomac and Nassawadox and two affiliated libraries, the Island Library on Chincoteague and the Cape Charles Memorial Library in the Town of Cape Charles. The Library has 6 full-time employees and 13 part-time employees who work from 5.5 to 32 hours per week. The four locations have more than 140,000 volumes in many different formats. ESPL also provides access to informational databases which can be accessed in the library or remotely through the library website. One-third of Eastern Shore residents hold an active library card in the system.

The Eastern Shore Public Library offers 40 public access computer and wireless internet connections in all four locations. During FY2012 more than 43,000 people used the computer services provided by the system.

The Eastern Shore Public Library offers programs for adults and children throughout the year on a variety of topics. During FY2012 nearly 8,000 community members attended the 295 programs offered.

The Eastern Shore Public Library is solely responsible for staffing and operation the Northampton Free Library in Nassawadox all operating funds and books for this branch come from our budget. The Cape Charles Memorial Library is supported in various ways by the Eastern Shore Public Library. Their public access computers are purchased and maintained by ESPL. ESPL purchases fifteen books per month for CCML which are chosen by CCML's librarian. Also, whenever ESPL purchases multiple copies of best-selling or local books, a copy is permanently assigned to CCML. ESPL handles all of the technical services and book processing jobs for their collection. ESPL also supplies all paper, printer cartridges, library cards, request cards, headphones, mouse pads, and other miscellaneous office and computer supplies and pays for one telephone line and DSL service for the building. ESPL provides twice-a-week courier service to both Northampton County branches. The Town of Cape Charles pays for one full-time manager and one part-time (20hrs/week) employee.

In January, 2006, Northampton patrons accounted for less than 18% of the circulation activity in the regional system. Since the opening of the new building in Nassawadox, Northampton patron usage has increased to 25% of the system total, a number which nearly matched the population breakdown by county on the Eastern Shore and which matches the local funding agreement with Accomack County.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

Long-term Goals - Beyond 2014

- To provide the citizens of Northampton County with convenient access to public libraries.

FINANCIAL ACTIVITY

Regional Library:

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	Change
Department: 7302 Eastern Shore Regional Library						
2 - Operating	106,665	106,420	111,969	117,567	5,598	5%
Department Total: Eastern Shore Regional Library	106,665	106,420	111,969	117,567	5,598	5%

Local Library:

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 7303 Cape Charles Public Library						
2 - Operating	15,500	15,500	20,000	20,000	0	0%
Department Total: Cape Charles Public Library	15,500	15,500	20,000	20,000	0	0%

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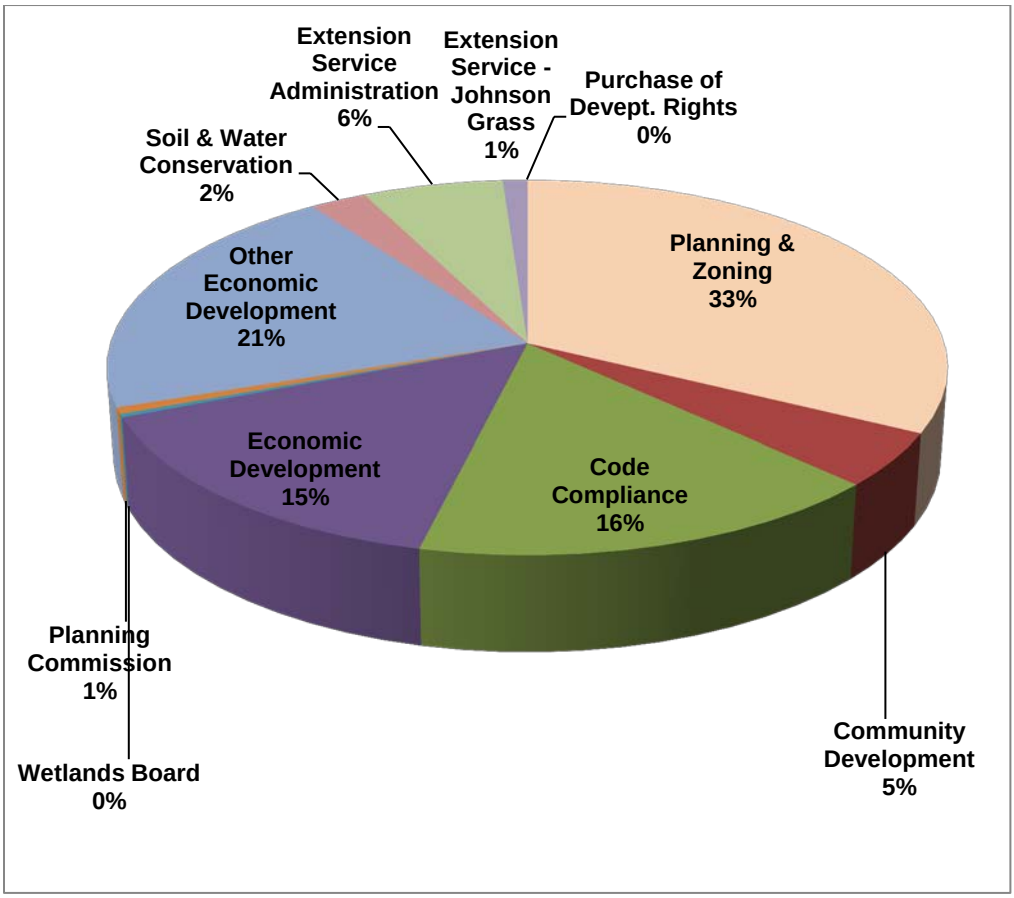
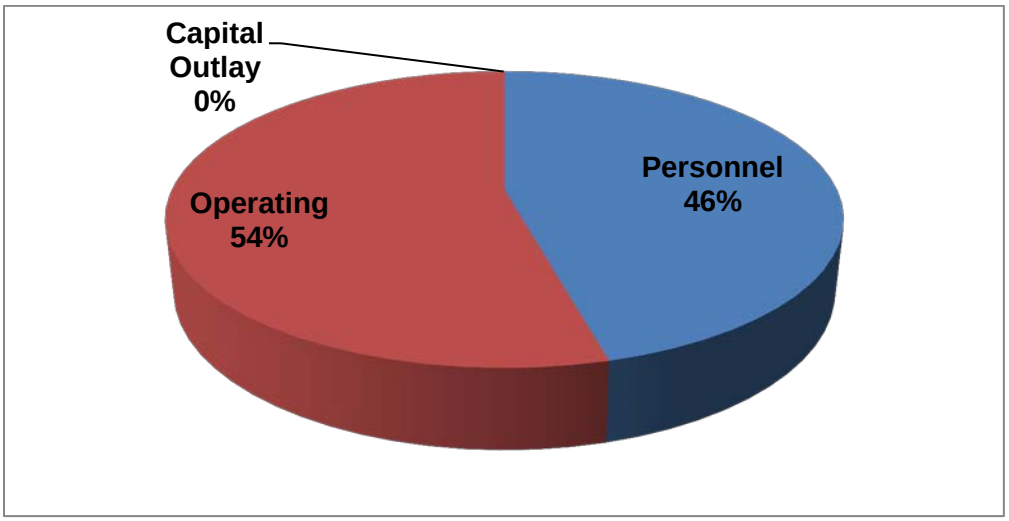
COUNTY OF NORTHAMPTON, VIRGINIA

COMMUNITY DEVELOPMENT – All Funds
$1,162,412





Community Development – All Funds

	2011 Actual	2012 Actual	2013 Amended Budget	2014 BOS Approved	Variance	% Change
Planning & Zoning	$ 431,938	$ 433,668	$ 459,893	$ 379,110	$ (80,783)	-18%
Community Development	$ 80,238	$ 54,027	$ 64,433	$ 53,933	$ (10,500)	-16%
Code Compliance	$ 112,210	$ 114,180	$ 128,718	$ 190,614	$ 61,896	48%
Economic Development	$ 15,608	$ 5,522	$ 185,285	$ 175,335	$ (9,950)	-5%
Wetlands Board	$ 1,025	$ 1,362	$ 2,100	$ 3,300	$ 1,200	57%
Planning Commission	$ 4,375	$ 4,373	$ 6,579	$ 6,480	$ (99)	-2%
Other Economic Development	$ 194,547	$ 272,009	$ 253,382	$ 241,306	$ (12,076)	-5%
Soil & Water Conservation	$ 28,508	$ 28,508	$ 28,783	$ 28,783	$ -	0%
Extension Service Administration	$ 45,903	$ 60,894	$ 69,120	$ 71,013	$ 1,893	3%
Extension Service - Johnson Grass	$ 2,092	$ 7,668	$ 12,338	$ 12,538	$ 200	2%
Purchase of Devpt. Rights Fund	$ 71,993	$ 5,000	$ 40,287	$ -	$ (40,287)	-100%
Total - Community Development	**$ 988,437**	**$ 987,211**	**$1,250,918**	**$1,162,412**	**$ (88,506)**	**-7%**

PLANNING & ZONING

DESCRIPTION

The Department of Planning and Zoning, in conjunction with the boards, committees, and commission it staffs, provides services and programs to enhance the physical environment of the County and ensure that land development activities comply with applicable regulations. The Department functions generally to fulfill the state mandate to develop a comprehensive plan to guide growth and development in the county and to regulate land use. In carrying out those functions, the department undertakes various activities with regard to land use, including comprehensive planning and mapping as well as administration and enforcement of the County's zoning, subdivision, erosion and sediment control (E & SC), and wetlands/coastal primary sand dune ordinances. The staff assists the public with land use issues and provides technical support for the Planning Commission, the Wetlands Board, the Board of Zoning Appeals, the Agricultural and Forestal District (AFD) Advisory Committee, the Purchase of Development Rights Committee, and the Board of Supervisors. The Department provides technical assistance as well as zoning, subdivision, and E & SC administration for the incorporated Town of Eastville. The Department also serves as the E & SC program administrator for the Town of Exmore. Staff is also engaged in a variety of regional planning activities.

The Planning and Zoning budget includes compensation for the 5-member Board of Zoning Appeals (BZA). The BZA members are judicial appointees who serve to consider appeals, variances and exceptions to various zoning determinations made by staff. The BZA meets on a monthly basis as necessary, and members are compensated at a rate of $25.00 per meeting attended up to a maximum of $50.00 per month.

GOALS

- **Organization-wide overall goal - Invigorate the economic viability of the County, while managing growth in such a way as to preserve the existing natural resources and tranquil rural life style.**

Short- and Medium-term Goals – 2013/2014

- Review Zoning Code for compliance with State Code and to make it more succinct.
- Review Subdivision Ordinance for compliance with State Code and Zoning Code.
- Evaluate the need for a potential overlay district for Rt. 184 (Stone Road) and Old Cape Charles Road (Rt. 642) into Cape Charles.
- Finalize Town Edge Plans.
- Encourage appropriate Industrial and Commercial Development in the Land Use Section of the Comp Plan.
- Finalize review of Comprehensive Plan, Part I.
- Create a Stormwater Management Ordinance as mandated by the state law.
- Conduct annual update of the Comprehensive Economic Development Strategy (CEDS) in conjunction with Accomack-Northampton Planning District Commission.

Long-term Goal – Beyond 2014

- Ensure that land use and development is protective of Northampton County's predominantly rural, coastal, and ecologically-sensitive character in order to preserve the agricultural and aquacultural components of the tax base while diversifying economic activity and opportunity.

- **Organization-wide Overall Goal - Maintain a reasonable County tax structure by effectively and responsibly balancing the increasing demands for services with available resources to achieve maximum value for our citizens.**

  Short- and Medium-term Goals – 2013/2014
  - Review County policy re: boundary adjustments.
  - Ensure that sound land use and development practices are employed to guide future development in an efficient and serviceable manner which minimizes sprawl into areas that lack infrastructure.

- **Organization-wide overall goal - Promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness.**

  Short- , Medium- , and Long-term Goals – 2013 and beyond
  - Regularly review and revise the County's land use documents and consistently and equitably enforce ordinances.
  - Maintain an adequate, high-quality staff to provide efficient, timely service to residents and towns.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 8101 Planning & Zoning						
1 – Personnel	359,847	375,491	385,087	298,525	(86,562)	-22%
2 – Operating	72,091	58,178	74,806	80,585	5,779	8%
3 - Capital Outlay	0	0	0	0	0	
Department Total: Planning & Zoning	431,938	433,669	459,893	379,110	(80,783)	-18%

ACCOMPLISHMENTS

Planning and Zoning Department staff has continued to implement processing and tracking software to enhance the efficiency of permit application processing and record-keeping and to improve coordination with the County's Building Department. The staff has continued to upgrade our Geographic Information System (GIS) and to acquire associated training and will continue to seek opportunities to maximize the utility of this tool in relation to both long-range and current planning, as well as to the County's Emergency Services function and to other departments. Department staff has continued to receive training on the use of CommunityViz software.

During the past year departmental staff provided administrative support to the Comprehensive Plan Advisory Committee (CPAC) in developing a detailed report on the county's economic status and its potential for future expansion. Continued use of contract engineering review services as a component of the County's E & SC program has improved project compliance with state standards for erosion and sediment control and storm water management and generally reduced review time for site plan

submittals. Staff continues to implement a notification program to advise property owners of the need to have their septic systems pumped every five (5) years as required by provisions in the zoning ordinance for compliance with Chesapeake Bay regulations.

FUTURE ISSUES

During this fiscal year departmental goals with respect to staffing include retention of qualified staff and acquisition and/or maintenance of certifications necessary or desirable for continued effective performance. We will continue to work closely with the Building Department in an effort to reduce the review time for building permit applications and to improve coordination of required site inspections by the respective departments. Adoption of stormwater management regulations is anticipated, followed by development of a stormwater management plan. Completion of the mandatory 5-year review of the comprehensive plan is expected to be accomplished. We have improved functionality of the department's web pages; however, continued enhancements will be made such that forms and additional information will be available electronically. In addition, staff will endeavor to evaluate and establish performance measures for the services and functions of the department.

COMMUNITY DEVELOPMENT

DESCRIPTION

Northampton County makes contributions to a number of local agencies including the Agency on Aging, the Housing and Redevelopment Authority, the Resource Conservation and Development Council, and the Accomack-Northampton Planning District Commission.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 8102 Community Development						
2 – Operating	80,238	54,027	64,433	53,933	(10,500)	-16%
Department Total: Community Development	80,238	54,027	64,433	53,933	(10,500)	-16%

CODE COMPLIANCE

DESCRIPTION

The Code Compliance Department enforces the following county ordinances: Dangerous/Derelict structures, Solid Waste, Abandoned Motor Vehicle, Inoperable Motor Vehicle, and Overgrown Grass. This department is also responsible for the assignment of road names, street addresses and the production and installation of street signs for Northampton County. The Assign-A Highway program for litter control within the County is supervised and implemented by this department via the court system with community service assignment.

GOALS

- **Organization-wide long-term goal - Develop a financial plan to maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.**

  - Departmental long-term goal - To provide a safe living environment for the citizens of the county through effective and fair code enforcement.
  - Departmental long-term goal - To rid the County of all abandoned/inoperable motor vehicles, ensure all buildings are safe/secure, all grass is in compliance with Overgrown grass ordinance, all solid waste is properly disposed of.
  - Departmental short-term goal - Increase enforcement of ordinances by 30% in FY14 - rigorously pursuing the violators by imposing fines and liens as allowed by the ordinances.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 8104 Code Compliance						
1 - Personnel	99,149	102,880	106,144	78,639	(27,505)	-26%
2 - Operating	13,061	11,300	22,574	111,975	89,401	396%
Department Total: Code Compliance	112,210	114,180	128,718	190,614	61,896	48%

SERVICE LEVELS

MEASUREMENTS

Workload:	(Actual) FY10	(Actual) FY11	(Actual) FY12	(Estimate) FY13
Abandoned Vehicle/Inoperable Vehicles	100	240	125	200
Overgrown Grass	72	46	60	75
Dangerous Structures	43	24	41	25
Solid Waste	21	17	20	20
Assignment 911 addresses	40	40	32	40

ACCOMPLISHMENTS

- Public awareness of enforcement has resulted in increased compliance throughout the county.
- 125 of abandoned vehicles have been removed and/or properly licensed, dangerous structures have been identified and made safe and/or demolished, overgrown grass lots –cuts, solid waste – trash removed
- 77 miles of County roads are litter free due to the supervision of the Assign-A-Highway Program – litter control via court ordered community service

FUTURE ISSUES

The high cost necessary to resolve the majority of the violations continue to create financial burdens both for the County and the property owners. Maintaining a line of communication with the legal property owners becomes difficult with inherited property. But every effort is used to ensure compliance for the safety and well-being of the citizens in the community.

ECONOMIC DEVELOPMENT

DESCRIPTION

The Northampton County Board of Supervisors created this in order to assist in attracting and retaining businesses within the County and to improve public service. Reorganization efforts are now underway to structure the new Development Department by integrating Code Compliance, the Building Department and Planning & Zoning Department staff into one team. During this fiscal year departmental goals with respect to staffing include the hiring and retention of qualified staff and acquisition and/or maintenance of certifications necessary or desirable to promote more effective performance. The goal is to synthesize and update all existing protocols, processes and inspections to provide optimum service in a more cohesive and timely manner. By modernizing performance standards, redefining common goals, and refining land use applications the new Development Department will reduce review time for all land use activities and building permits while improving coordination of required site inspections. Streamlined and coordinated efforts will advance new and compatible business development, promote local business retention and expansion while ensuring that all local, state and federal regulations are followed.

GOALS

- **Organization-wide overall goal - Invigorate and diversify economic opportunity in the County, in such a way as to preserve the existing natural resources and rural life style.**

Short- and Medium-term Goals – 2013/2014

- Hire a Director of Economic Development who shall also serve as agent to reorganize several county departments into the Development Department
- Work with the reorganized Joint Industrial Development Authority to investigate, promote and create infrastructure that is lacking
- Coordinate local, state and federal resources and agencies to advance compatible economic development
- Identify common economic goals between the county and incorporated towns
- Network with neighboring localities such as Accomack County and Hampton Roads to market our area and Northampton County
- Review land use applications and instructions to ensure that the process flow is easily comprehended.

Long-term Goals – Beyond 2014

- To stimulate compatible economic development in Northampton County while protecting its ecologically-sensitive character

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 8105 Economic Development						
1 – Personnel	0	0	125,235	136,005	10,770	9%
2 – Operating	15,608	5,522	42,050	39,330	(2,720)	-6%
3 - Capital Outlay	0	0	18,000	0	(18,000)	-100%
Department Total: Economic Development	15,608	5,522	185,285	175,335	(9,950)	-5%

WETLANDS & ARCH. REVIEW BOARD

DESCRIPTION

The Wetlands Board meets on a monthly basis as needed to review applications for regulated activities in tidal wetlands and coastal primary sand dunes as defined by the Code of Virginia. The seven-member board is compensated at a rate of $25 each per meeting attended with a maximum of $50.00 per month.

The Architectural/Historic Review Board has not yet been constituted. Our current zoning ordinance provides for a six-member board, and members would be compensated at a rate of $25 each per meeting attended.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 8106 Wetlands Board						
2 - Operating	1,025	1,362	2,100	3,300	1,200	57%
Department Total: Wetlands Board	1,025	1,362	2,100	3,300	1,200	57%

PLANNING COMMISSION

DESCRIPTION

The planning commission currently consists of seven (7) members representing the County's electoral districts plus two (2) at-large members. The commission generally meets monthly to consider zoning petitions (special use permits, zoning map amendments, zoning text amendments) and other ordinance matters under public hearing and to formulate recommendations to the Board of Supervisors. The commission also serves as the planning commission for the Town of Eastville and, for town matters, makes recommendations to the Town Council. The commission also participates in comprehensive plan updates as mandated by Virginia law. During the course of the year, work sessions and recessed meetings are scheduled in addition to regular meetings as needed for thorough consideration and discussion of issues. Commissioners are compensated at the rate of $25.00 per meeting with a maximum of $50.00 per month per member.

All but two (2) of the appointees to the commission have completed the Certified Planning Commissioners' Program offered by the Citizens Planning Education Association of Virginia (CPEAV)/PlanVA, pursuant to the resolution adopted by the Board of Supervisors to encourage certification. Both appointees have been registered to become certified this fiscal year.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 8107 Planning Commission						
2 - Operating	4,375	4,373	6,579	6,480	(99)	-2%
Department Total: Planning Commission	4,375	4,373	6,579	6,480	(99)	-2%

OTHER ECONOMIC DEVELOPMENT

DESCRIPTION

Northampton County makes contributions to several outside agencies in order to stimulate local economic development. Over the past several years, these have included the Tourism Commission, Star Transit and Eastern Shore Festivals. (In-kind services are also provided to the Eastern Shore Public Service Authority and the Joint Industrial Development Authority.) In FY06, the Board of Supervisors eliminated a contribution to the Eastern Shore Economic Development Commission but plans to explore other economic development initiatives.

GOALS

- **Organization-wide Overall Goal - Invigorate the economic viability of the County, while managing growth in such a way as to preserve the existing natural resources and tranquil rural life style.**

Long-term Goals - Beyond 2014

- To stimulate economic development in Northampton County.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 8108 Other Economic Development						
2 - Operating	194,547	272,009	253,382	241,306	(12,076)	-5%
Department Total: Other Economic Development	194,547	272,009	253,382	241,306	(12,076)	-5%

SOIL & WATER CONSERVATION

DESCRIPTION

Northampton County makes an annual contribution to the Eastern Shore Soil and Water Conservation District which serves both Accomack and Northampton Counties on the southernmost tip of the Delmarva Peninsula. Formed in 1945, the district is dedicated to promoting environmental education through diverse programs including a local Envirothon with teams from each of the five area high schools; an annual design contest for the Eastern Shore Environthon logo; a conservation poster contest for area students; participation in seven regional festivals; developing schoolyard habitats; numerous in-school and community environmental education presentations; and promotion of citizen stewardship programs, leadership in the Eastern Shore Environmental Education Council. The district enjoys an active collaboration with the school districts and many local partners such as Master Gardeners, The Nature Conservancy, and various stated and federal agencies.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 8203 Soil & Water Conservation						
2 - Operating	28,508	28,508	28,783	28,783	0	0%
Department Total: Soil & Water Conservation	28,508	28,508	28,783	28,783	0	0%

EXTENSION SERVICE

DESCRIPTION

Virginia Cooperative Extension enables people to improve their lives through an educational process that uses scientific knowledge focused on their issues and needs. Extension responds to the needs of individuals, families, groups and organizations with educational programs. Virginia Cooperative Extension is organized around four main program areas: 4-H Youth Development, Agriculture and Natural Resources, Community Viability, and Family and Consumer Sciences. However, many of the educational experiences we produce are created through collaboration and teamwork that span organizational lines.

Agriculture and Natural Resources
Agriculture and natural resources (ANR) programs help sustain the profitability of agriculture and enhance and protect the quality of our land and water resources. We help the agriculture industry use the most current technology and management practices to develop strong businesses that prosper in today's economy. We deliver programs that help put research-based knowledge to work for Northampton's agriculture industry.

Family and Consumer Sciences
Virginia Cooperative Extension views the family unit as the cornerstone of a healthy community. We strive to improve the wellbeing of Northampton families through programs that help participants put research-based knowledge to work in their lives.

4-H Youth Development
4-H is a community of young people across America who are learning leadership, citizenship, and life skills. 4-H, the largest comprehensive youth development program in the nation, educates young people, ages 5 to 18, through a variety of experiential techniques that encourage hands-on, active learning. Youth in Northampton can participate through projects, clubs, school enrichment and camp.

Community Viability
Community viability programs are dedicated to strengthening communities and their economic viability by creating innovative programs that allows citizens and local governments to respond to local issues. Our faculty can assess community needs, design a plan of action, and determine the appropriate delivery methods suitable for various programs.

Northampton Cooperative Extension vision includes:

- Improving the lives of the people of Northampton County.
- Using a systems approach to programming, with task-oriented work teams that respond to the needs of individuals, groups and organizations.
- Providing residents prompt access to information and programs through an innovative human and technological system.
- Working with the disenfranchised and underserved who need special attention by targeting certain of our resources to programs for low-income groups, those outside the dominant culture, dysfunctional families, limited-resource farmers, at-risk youth and others.
- Fully integrating a culturally diverse paid and volunteer staff in planning, implementing and evaluating programs.
- Collaborating with public and private partners to better utilize our resources, heighten our impact and reach a more diverse audience.
- Capitalizing on the respective strengths of Virginia State and Virginia Tech as partners in supporting the extension mission.
- Recruiting, managing and rewarding faculty, support, and volunteer staff to reflect each person’s uniqueness and value.

- Having an open and positive administrative environment, based on shared leadership that maintains organizational integrity while providing opportunities for all staff members to fully realize their potential.
- Minimizing administrative costs and direct resources to educational programming.

GOALS

Organization-wide Overall Goal

Maintain and enhance the community by providing a sound quality of life and a safe living environment for our citizens.

Administrative Services for the Northampton County Office
Outreach of all Extension Programs reach over one third of the County population, through workshops, seminars, conferences, newsletters, telephone, mail and e-mail correspondence. The office is on the cutting edge with technology and programming initiatives. Presently the Northampton office is funded for the following staff: two agents, an administrative assistant, a Family Nutrition Program Assistant, a part-time clerical aide, a part-time custodian, and a part-time Johnsongrass /gypsy moth coordinator.

Agriculture & Natural Resources:

Agriculture and Natural Resources goal is to conduct educational programs that help sustain profitability of agricultural, aquaculture and forestry production while protecting and enhancing land and water resources. Programming efforts address a broad range of problems from traditional agricultural management and production issues in livestock and crops to farm business management, soil and water conservation, land and water quality, the safe use of pesticides, forestry and wildlife, and commercial and consumer horticulture.

Some of the services are:

- Pesticide Safety Training
- Interpretation of Soil Test results and Fertilization Recommendations
- Insect, Disease, and Weed Identification and Control Measures
- Alternative Cropping Systems Training
- Pesticide Container Recycle Program
- Crop Budgeting
- Water Quality & BMP Programming
- Agricultural Disaster Damage Assessment and Reporting

4-H Youth Development:

The mission of 4-H is to develop youth and adults working with those youth to realize their full potential–becoming effective, contributing citizens through participation in research-based, informal, hands-on educational experiences. This is accomplished through youth between the ages of 5 and 18 engaging in hands-learning experiences under the guidance of adult or teen 4-H volunteers trained by 4-H agents. 4-H programs use experiential learning opportunities to teach the latest research-based subject matter knowledge and to foster skill development in effective citizenship, leadership, and other life skills. In Northampton County, youth participate in community clubs, after school clubs and activities, workshops, 4-H camping and in-school enrichment programs. 4-H members learn how to: make decisions, manage resources, work with others, and utilize effective communication skills. 4-H serves as an effective prevention educational program. Involvement in 4-H reduces the potential for dysfunctional involvement in the community by youth.

Family Nutrition Program:

The Family Nutrition Program professional helps low income families and children learn to eat healthier and move more throughout Northampton in a variety of ways. The program assistant works with families to help them figure out how to feed themselves and their family, foods that taste good and are good for them in ways that don't cost a lot of money. All of the FNP recipes have been tested on a variety of people so they taste good, are low in calories, don't cost a lot to fix and can be fixed in 30 minutes or less. Adult graduates of our program are able to buy more food with less, and can make their food budget stretch further. They cook more at home and are feeding their families healthier foods. They fix, serve and store foods so they are safer to eat, and they also eat more fruits and vegetables and whole grains. Lastly, they are becoming more active.

FUTURE ISSUES

The 4-H Agent/Unit Coordinator provides leadership and supervision to management of the office and project delivery of programs. This agent is the advisory to the Extension Leadership Council. This agent will be responsible for conducting a situation analysis of the county to address critical needs and issues for sustained community viability.

Extension issues for community viability:

- Increase youth and adult nutrition and wellness programs
- Increase 4-H programming efforts in the county.
- Increase membership on Extension Leadership Council
- Partner with other agencies to promote higher education for Northampton County youth
- Provide assistance to clientele on homeowner issues
- Provide current updates on agricultural practices and risk management issues
- Seek additional funds to assist with the implementation of programming

4-H Youth Development:

The Northampton County 4-H program planning implemented includes:

- Conducting hands-on in-school enrichment programs to reinforce SOL objectives
- Continuing to develop and implement leadership training and community service activities for teens
- Overseeing and growing 3 existing 4-H Clubs: Shooting Education, Homeschool and Teen Leadership Clubs
- Increasing community clubs by working through church groups and civic organizations
- Increasing participation in science, technology and math (STEM)
- Providing workshops and in-school enrichment events, addressing the issues of preparing youth for work, money management, anti-bullying and character building
- Increasing enrollment of the Hispanic population in programming activities
- Increasing youth participation in local and state contests and events
- Participating in local high school agriculture programming efforts.

Agriculture & Natural Resources:

The Northampton County ANR program plan being implemented includes:

Improvement and sustainability of small farm operations

- Develop alternative crops and cropping practices
- Develop new marketing techniques for small specialty growers
- Education and promotion of risk management programs for small growers

Improvement of profitability in small grain, soybean and corn production

- Education and implementation of cost saving practices
- Utilization of federal programs
- Examination of alternative crop production practices
- Development of conservation program which will protect the environment while improving profitability
- Promotion and demonstration of minimum tillage- no tillage and conservation tillage

Increase awareness of pesticide safety

- Pesticide Licensing Program
- Educational programs
- Pesticide Container Recycle Program

Increase pest management awareness

- Trap monitoring
- Scouting
- Education and circulation of control information

Family Nutrition Program (FNP):

The Northampton County FNP program plan being implemented includes:

- Working within the community to identify potential clients
- Pairing clients with appropriate lessons or other actions
- Teaching fundamentals of basic nutrition, disease-prevention, and food resource management
- Enrolling members of food stamp households and other limited-income adults in Northampton County into nutrition program
- Offering programming promoting the fundamentals of wellness and disease prevention, meal planning, preparation of low-cost balanced meals management of food resources and food buying.
- Recruiting and training volunteers to assist in programming efforts

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 8301 Extension Service Administration						
1 - Personnel	11,134	10,349	12,102	12,709	601	5%
2 - Operating	34,769	50,545	57,018	58,310	1,292	2%
3 - Capital Outlay	0	0	0	0	0	
Department Total: Extension Service Administration	45,903	60,894	69,120	71,013	1,893	3%

EXTENSION SERVICE – JOHNSON GRASS

DESCRIPTION

The Extension Service operates a program supervised by the Agriculture Extension Agent for the elimination of Johnson Grass. Johnson Grass is a tall perennial grass that spreads by creeping rhizomes and is grown for fodder. It is, however, a serious pest on cultivated land.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 8305 Extension Service-Johnson Grass						
1 - Personnel	1,080	3,688	7,650	7,850	200	3%
2 - Operating	1,013	3,980	4,688	4,688	0	0%
Department Total: Extension Service-Johnson Grass	2,093	7,668	12,338	12,538	200	2%

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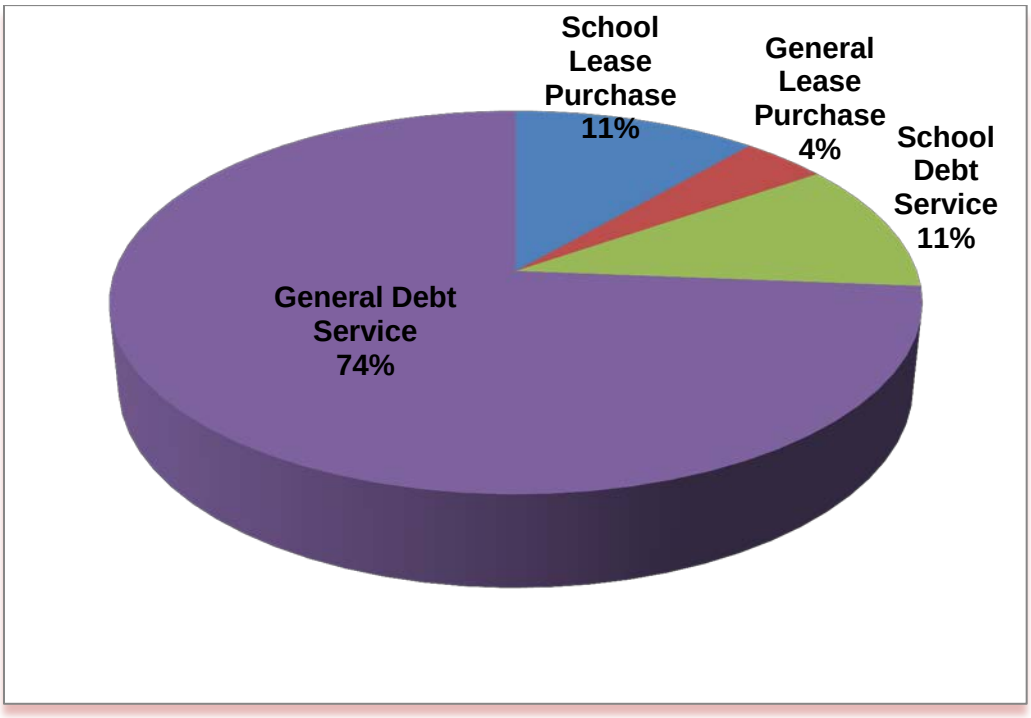
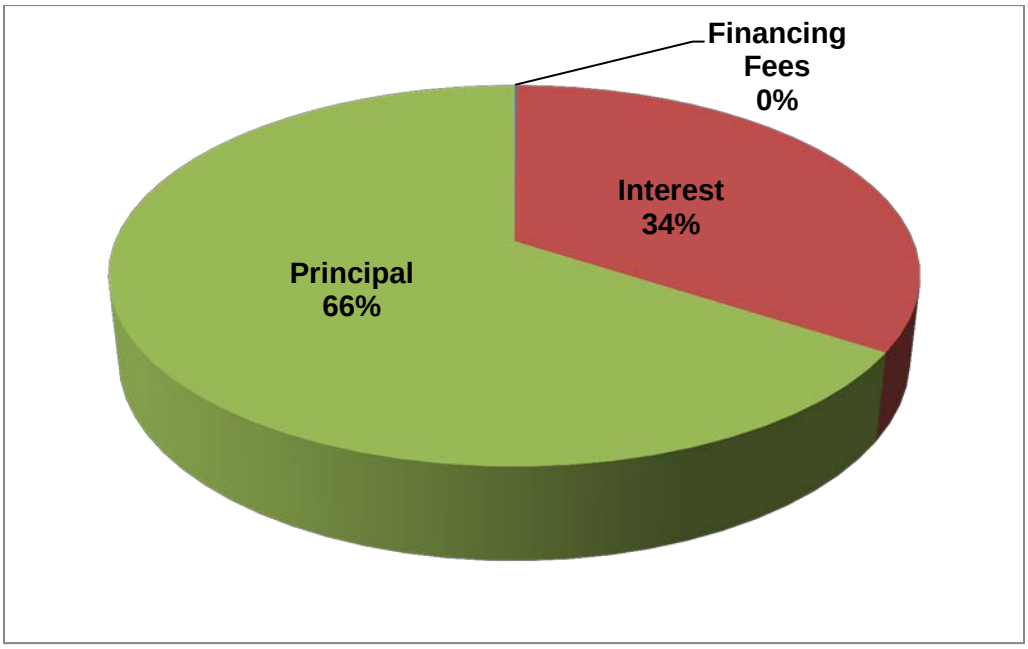
COUNTY OF NORTHAMPTON, VIRGINIA

DEBT SERVICE – All Funds
$3,741,890





Debt Service – All Funds

	2011 Actual Amount	2012 Actual Budget	2013 Amended Budget	2014 Approved Budget	Variance	% Change
General Lease Purchase	$ 235,614	$ 121,122	$ 123,444	$ 149,266	$ 25,822	21%
General Debt Service	$ 2,931,764	$ 2,960,788	$ 3,162,091	$ 2,759,220	$ 402,871	-13%
School Debt Service	$ 1,141,118	$ 1,044,552	$ 1,343,087	$ 407,450	$ (935,637)	-70%
School Lease Purchase	$ 358,548	$ 433,331	$ 515,063	$ 425,954	$ (89,109)	-17%
Total - Debt Service	**$ 4,667,044**	**$ 4,559,793**	**$ 5,143,685**	**$ 3,741,890**	**$(1,401,795)**	**-27%**

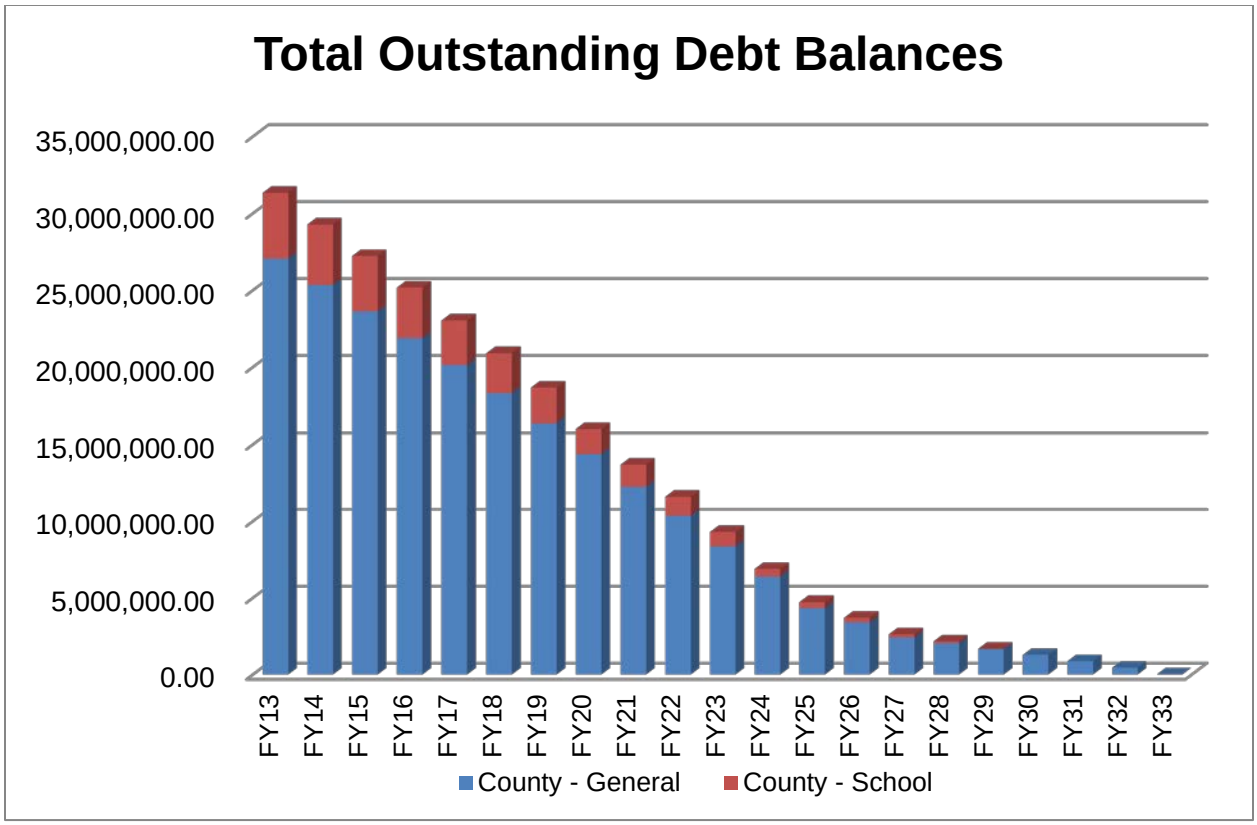
DEBT SERVICE OVERVIEW

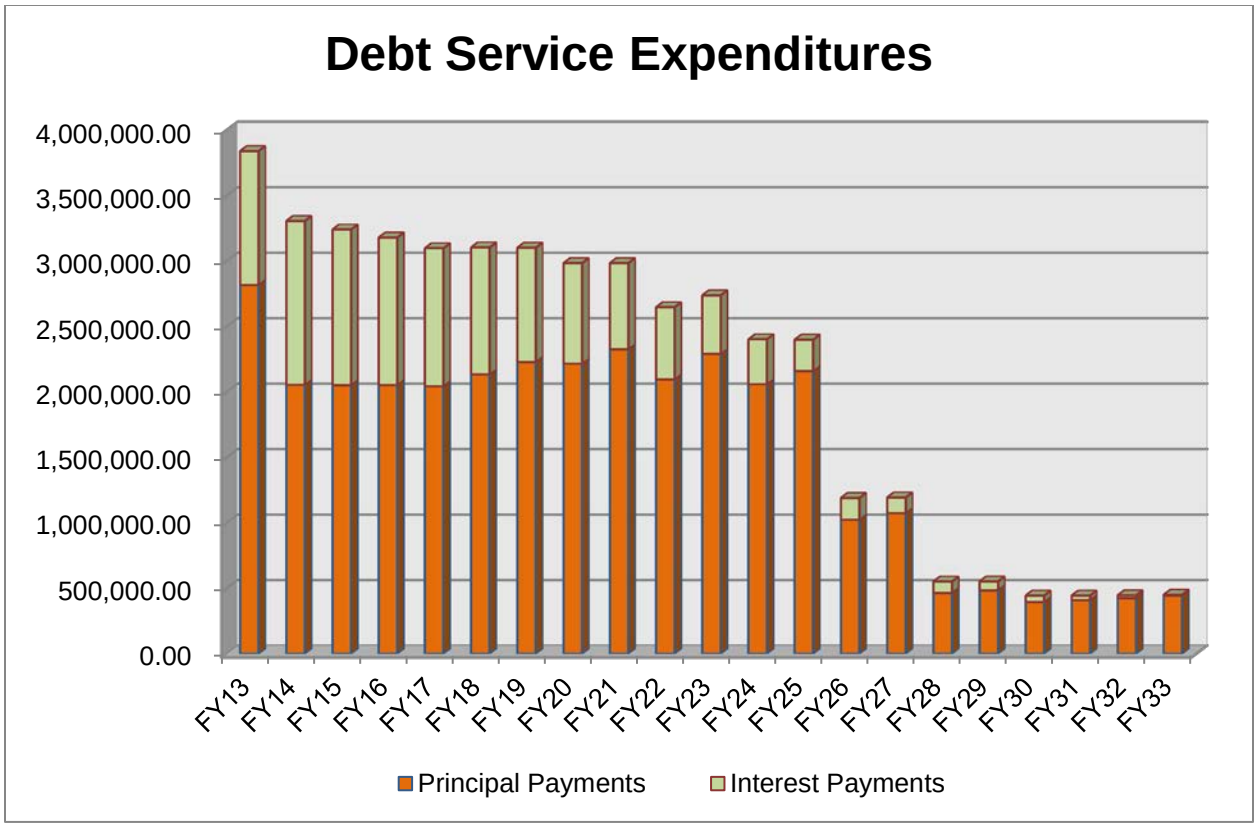
The Constitution of Virginia, Article VII, Section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO Debt that a County may issue. The Northampton County Board of Supervisors adopted a local policy during FY05 which states that the ratio of debt service expenditures as a percentage of governmental fund expenditures should not exceed 12%. For FY14, this ratio will be approximately 5.85%. The policy also set a limit for total outstanding debt at no more than 4% of the assessed value of real estate. For FY14, this ratio will be approximately 1.38%.

All debt secured by the General obligation of the County must be approved by the Board of Supervisors and a public referendum, with the exception of Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans which do not need approval by referendum.

The County's outstanding debt at June 30, 2013 is as follows:

General	
Lease-Purchase Obligations	305,235
2012 Bond VRA Refinancing	26,745,000
Subtotal	**27,050,235**
Schools	
Lease-Purchase Obligations (School Debt Service Fund)	37,379
Lease-Purchase Obligations (School Operating Fund)	876,547
2001, 2003 & 2006 QZABs	2,838,549
Literary Loans	109,177
2012 VPSA Gen. Obligation School Bond	1,290,000
Subtotal	**5,151,652**
Grand Total	**32,201,887**


Total Outstanding Debt Balances
35,000,000.00
30,000,000.00
25,000,000.00
20,000,000.00
15,000,000.00
10,000,000.00
5,000,000.00
0.00
FY13
FY14
FY15
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26
FY27
FY28
FY29
FY30
FY31
FY32
FY33
County - General
County - School


Debt Service Expenditures
4,000,000.00
3,500,000.00
3,000,000.00
2,500,000.00
2,000,000.00
1,500,000.00
1,000,000.00
500,000.00
0.00
FY13
FY14
FY15
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26
FY27
FY28
FY29
FY30
FY31
FY32
FY33
Principal Payments
Interest Payments

GENERAL LEASE PURCHASE DEBT SERVICE

DESCRIPTION

Debt service related to the lease-purchase of equipment items is included in the budget as a department of the General Fund. Each year the Board of Supervisors may approve, as part of the budget process, a decision to finance certain equipment items over a three to five-year time period in order to make their purchase more affordable.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Budget	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 9800 Debt Service						
4 - Debt	235,614	121,122	123,444	149,266	25,822	21%
Department Total: Debt Service	235,614	121,122	123,444	149,266	25,822	21%

GENERAL DEBT SERVICE

DESCRIPTION

The repayment of debt issued for the first phase of the new municipal complex is recorded in the General Debt Service Fund. This includes the construction of a new County Court facility, waste collection center sites for the collection of solid waste, school buses, a temporary facility for housing prisoners, a new social services facility, and architectural and engineering work for a new county jail. Financing for the construction of the jail began in December, 2004 with approximately 9.8 million borrowed. This was part of the portion that was reimbursed by the state upon project completion. Additional bank-qualified financings were completed in 2005 and 2006 for ten million each for the remainder of the jail project and to complete the waste collection centers and a transfer station. The final bank-qualified financing for the on-going capital improvement plan was completed in 2007 in order to complete the County Administration renovations, close the County landfill, construct a Judicial Court Services facility, and retrofit the Temporary Housing Unit into offices for the Sheriff's department. Tax revenues totaling 8 cents/$100 valuation are the main source of revenue for the repayment. A portion of the sales proceeds from the Sustainable Technologies Industrial Park property was recorded in this fund to offset the need for future General Fund contributions. The County received a total of $9,416,512 during FY09 from the state for a portion of its share of construction costs. An additional payment of $3,444,581 was received in September 2011 for the remaining balance of the state's portion. These funds have been placed as reserved revenue in the General Debt Service Fund and will be utilized to pay down the county debt in subsequent budget years. In July 2013, the county refinanced the 2005/2006/2007 IDA Lease Revenue Financing through the Virginia Resources Authority Virginia Pooled Financing Program. The life of the original debt was not extended. This refinance will save the county $6,314,470 over the next 20 years.

FINANCIAL ACTIVITY	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 9800 Debt Service						
4 – Debt	2,960,788	36,812,429	3,162,091	2,759,220	-402,871	-13%
Department Total: Debt Service	2,960,788	36,812,429	3,162,091	2,759,220	-402,871	-13%

SCHOOL DEBT SERVICE

DESCRIPTION

The repayment of all school debt (bonds, literary loans and Qualified Zone Academy Bond loans) is recorded in the School Debt Service Fund. Additional debt related to the schools is a portion of the 2002 Lease Revenue Bonds for the purchase of school buses and a new fuel island, which was approximately $134,000 per year for five years. Beginning in FY09, debt service for the lease purchase of two modular classroom units is included in this fund. In October 2013, the county refinanced the 2009 State Literary Loan through the Virginia General Obligation School Bond (VPSA) Series 2012.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 9800 Debt Service 4 – Debt	1,141,118	1,044,552	1,343,087	407,450	(935,637)	-70%
Department Total: Debt Service	1,141,118	1,044,552	1,343,087	407,450	(935,637)	-70%

SCHOOL LEASE PURCHASE DEBT SERVICE

DESCRIPTION

Debt service related to the lease-purchase of school buses is included in the budget as a component of the School Operating Fund Each year the Board of Supervisors may approve, as part of the budget process, a decision to finance certain equipment items over a three to five-year time period in order to make their purchase more affordable.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 6200 school Transportation	358,548	433,331	515,063	425,954	(89,109)	-17%
Department Total: School Transportation	358,548	433,331	515,063	425,954	(89,109)	-17%

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COUNTY GENERAL DEBT SERVICE SCHEDULE

For an explanation of the County's Debt Policy, please see page 72. The following tables reflect the County's current outstanding debt for General purposes and the school system.

COUNTY GENERAL DEBT SERVICE

Obligation	FY13	FY14	FY15	FY16	FY17	FY18
FY2012 Bond VRA						
Issued August 2, 2012						
Interest Rates:2.28-3.82%						
Payment Oct. 1 and April 1						
O/S Balance-Beginning	**28,430,000.00**	**26,745,000.00**	**25,175,000.00**	**23,555,000.00**	**21,875,000.00**	**20,130,000.00**
Principal Payments	**1,685,000.00**	**1,570,000.00**	**1,620,000.00**	**1,680,000.00**	**1,745,000.00**	**1,830,000.00**
Interest Payments	**991,033.00**	**1,186,720.00**	**1,138,063.00**	**1,080,624.00**	**1,012,507.00**	**932,323.00**
O/S Balance-Ending	**26,745,000.00**	**25,175,000.00**	**23,555,000.00**	**21,875,000.00**	**20,130,000.00**	**18,300,000.00**

FY10 Lease Purchase/BB & T			
Issued:			
Interest Rates: 3.34%			
Payment Dates: Aug, Nov, Feb, May 23rd			
O/S Balance-Beginning	20,555.22		
Principal Payments	20,555.22		
Interest Payments	344.25		
O/S Balance-Ending	0.00		
FY11 Lease Purchase/BOA			
Issued: Dec. 10, 2010			
Interest Rates: 2.7595%			
Payment Dates: Aug, Nov, Feb, May 1st			
O/S Balance-Beginning	62,919.63	27,237.47	
Principal Payments	35,682.16	27,237.47	
Interest Payments	1,001.92	275.59	
O/S Balance-Ending	27,237.47	0.00	
FY12 Lease Purchase/BOA			
Issued: June 29, 2012			
Interest Rates: 2.5609%			
Payment Dates: Aug, Nov, Feb, May 1st			
O/S Balance-Beginning	183,605.64	123,531.48	62,336.57
Principal Payments	60,074.16	61,194.91	62,336.57
Interest Payments	3,131.94	2,011.18	869.52
O/S Balance-Ending	123,531.48	62,336.57	0.00

FY13 Lease Purchase/BOA

Interest Rates: 3.10%

Payment Dates: Dec, June

O/S Balance-Beginning	154,466.00	154,466.00	103,830.50	52,400.95
Principal Payments		50,635.98	51,429.55	52,400.95
Interest Payments		2,505.00	1,711.43	740.01
O/S Balance-Ending	154,466.00	103,830.50	52,400.95	0.00

TOTAL COUNTY DEBT SERVICE

O/S Balance-Beginning	28,851,546.49	27,050,234.95	25,341,167.07	23,607,400.95	21,875,000.00	20,130,000.00
Principal Payments	1,801,311.54	1,709,068.36	1,733,766.12	1,732,400.95	1,745,000.00	1,830,000.00
Interest Payments	995,511.11	1,191,511.77	1,140,643.95	1,081,364.01	1,012,507.00	932,323.00
O/S Balance-Ending	27,050,234.95	25,341,166.59	23,607,400.00	21,875,000.00	20,130,000.00	18,300,000.00

Obligation	FY19	FY20	FY21	FY22	FY23	FY24
FY2012 Bond VRA						
Issued August 2, 2012						
Interest Rates:2.28-3.82%						
Payment Oct. 1 and April 1						
O/S Balance-Beginning						
Principal Payments	**1,920,000.00**	**2,020,000.00**	**2,125,000.00**	**1,890,000.00**	**1,985,000.00**	**1,970,000.00**
Interest Payments	**838,930.00**	**737,967.00**	**631,752.00**	**528,867.00**	**429,570.00**	**328,224.00**
O/S Balance-Ending	**16,380,000.00**	**14,360,000.00**	**12,235,000.00**	**10,345,000.00**	**8,360,000.00**	**6,390,000.00**
FY10 Lease Purchase/BB & T						
Issued:						
Interest Rates: 3.34%						
Payment Dates: Aug, Nov, Feb, May 23rd						
O/S Balance-Beginning						
Principal Payments						
Interest Payments						
O/S Balance-Ending						
FY11 Lease Purchase/BOA						
Issued: Dec. 10, 2010						
Interest Rates: 2.7595%						
Payment Dates: Aug, Nov, Feb, May 1st						
O/S Balance-Beginning						
Principal Payments						
Interest Payments						
O/S Balance-Ending						
FY12 Lease Purchase/BOA						
Issued: June 29, 2012						
Interest Rates: 2.5609%						
Payment Dates: Aug, Nov, Feb, May 1st						
O/S Balance-Beginning						
Principal Payments						
Interest Payments						
O/S Balance-Ending						

FY13 Lease Purchase/BOA
Interest Rates:
3.10%
Payment Dates: Dec, June
O/S Balance-Beginning
Principal Payments
Interest Payments
O/S Balance-Ending

TOTAL COUNTY DEBT SERVICE

O/S Balance-Beginning	18,300,000.00	16,380,000.00	14,360,000.00	12,235,000.00	10,345,000.00	8,360,000.00
Principal Payments	1,920,000.00	2,020,000.00	2,125,000.00	1,890,000.00	1,985,000.00	1,970,000.00
Interest Payments	838,930.00	737,967.00	631,752.00	528,867.00	429,570.00	328,224.00
O/S Balance-Ending	16,380,000.00	14,360,000.00	12,235,000.00	10,345,000.00	8,360,000.00	6,390,000.00

COUNTY GENERAL DEBT SERVICE

Obligation	FY25	FY26	FY27	FY28	FY29	FY30
FY2012 Bond VRA						
Issued August 2, 2012						
Interest Rates:2.28-3.82%						
Payment Oct. 1 and April 1						
O/S Balance-Beginning	**6,390,000.00**	**4,325,000.00**	**3,395,000.00**	**2,415,000.00**	**2,050,000.00**	**1,670,000.00**
Principal Payments	**2,065,000.00**	**930,000.00**	**980,000.00**	**365,000.00**	**380,000.00**	**395,000.00**
Interest Payments	**227,927.00**	**155,657.00**	**111,276.00**	**81,699.00**	**66,084.00**	**49,850.00**
O/S Balance-Ending	**4,325,000.00**	**3,395,000.00**	**2,415,000.00**	**2,050,000.00**	**1,670,000.00**	**1,275,000.00**
FY10 Lease Purchase/BB & T						
Issued:						
Interest Rates: 3.34%						
Payment Dates: Aug, Nov, Feb, May 23rd						
O/S Balance-Beginning						
Principal Payments						
Interest Payments						
O/S Balance-Ending						
FY11 Lease Purchase/BOA						
Issued: Dec. 10, 2010						
Interest Rates: 2.7595%						
Payment Dates: Aug, Nov, Feb, May 1st						
O/S Balance-Beginning						
Principal Payments						
Interest Payments						
O/S Balance-Ending						
FY12 Lease Purchase/BOA						
Issued: June 29, 2012						
Interest Rates: 2.5609%						
Payment Dates: Aug, Nov, Feb, May 1st						
O/S Balance-Beginning						
Principal Payments						
Interest Payments						
O/S Balance-Ending						

FY13 Lease Purchase/BOA

Interest Rates: 3.10%

Payment Dates: Dec, June

O/S Balance-Beginning						
Principal Payments						
Interest Payments						
O/S Balance-Ending						

TOTAL COUNTY DEBT SERVICE

O/S Balance-Beginning	6,390,000.00	4,325,000.00	3,395,000.00	2,415,000.00	2,050,000.00	1,670,000.00
Principal Payments	2,065,000.00	930,000.00	980,000.00	365,000.00	380,000.00	395,000.00
Interest Payments	227,927.00	155,657.00	111,276.00	81,699.00	66,084.00	49,850.00
O/S Balance-Ending	4,325,000.00	3,395,000.00	2,415,000.00	2,050,000.00	1,670,000.00	1,275,000.00

COUNTY GENERAL DEBT SERVICE

Obligation	FY31	FY32	FY33
FY2012 Bond VRA			
Issued August 2, 2012			
Interest Rates:2.28-3.82%			
Payment Oct. 1 and April 1			
O/S Balance-Beginning	**1,275,000.00**	**865,000.00**	**440,000.00**
Principal Payments	**410,000.00**	**425,000.00**	**440,000.00**
Interest Payments	**35,016.00**	**21,652.00**	**7,425.00**
O/S Balance-Ending	**865,000.00**	**440,000.00**	**0.00**
FY10 Lease Purchase/BB & T			
Issued:			
Interest Rates: 3.34%			
Payment Dates: Aug, Nov, Feb, May 23rd			
O/S Balance-Beginning			
Principal Payments			
Interest Payments			
O/S Balance-Ending			
FY11 Lease Purchase/BOA			
Issued: Dec. 10, 2010			
Interest Rates: 2.7595%			
Payment Dates: Aug, Nov, Feb, May 1st			
O/S Balance-Beginning			
Principal Payments			
Interest Payments			
O/S Balance-Ending			
FY12 Lease Purchase/BOA			
Issued: June 29, 2012			
Interest Rates: 2.5609%			
Payment Dates: Aug, Nov, Feb, May 1st			
O/S Balance-Beginning			
Principal Payments			
Interest Payments			
O/S Balance-Ending			

FY13 Lease Purchase/BOA
Interest Rates:
3.10%
Payment Dates: Dec, June
O/S Balance-
Beginning
Principal Payments
Interest Payments
O/S Balance-Ending

TOTAL COUNTY DEBT SERVICE

O/S Balance-Beginning	1,275,000.00	865,000.00	440,000.00
Principal Payments	410,000.00	425,000.00	440,000.00
Interest Payments	35,016.00	21,652.00	7,425.00
O/S Balance-Ending	865,000.00	440,000.00	0.00

SCHOOL DEBT SERVICE SCHEDULE

SCHOOL DEBT SERVICE

Obligation	FY13	FY14	FY15	FY16	FY17
Series 1992 School Bonds					
Issued: July, 1992					
Interest Rates: 4.9 to 6.35%					
Payment Dates: Jan 15 & Jul 15					
O/S Balance-Beginning	611,728.00				
Principal Payments	611,728.00				
Interest Payments	19,422.36				
O/S Balance-Ending	0.00				
2001 QZAB ***					
Issued: Dec. 21, 2001					
Interest Rates: 4.09%					
Payment Dates: Dec. 21					
O/S Balance-Beginning	182,635.80	158,993.38	135,350.96	111,708.54	
Principal Payments	23,642.42	23,642.42	23,642.42	23,642.42	
Interest Payments	0.00	0.00	0.00	0.00	
O/S Balance-Ending	158,993.38	135,350.96	111,708.54	88,066.12	
2003 QZAB ****					
Issued: Dec. 29, 2003					
Interest Rates: 4.09%					
Payment Dates: Dec. 21					
O/S Balance-Beginning	1,236,367.00	1,123,142.00	1,009,917.00	896,692.00	783,467.00
Principal Payments	113,225.00	113,225.00	113,225.00	113,225.00	113,225.00
Interest Payments	0.00	0.00	0.00	0.00	0.00
O/S Balance-Ending	1,123,142.00	1,009,917.00	896,692.00	783,467.00	670,242.00
2006 QZAB *****					
Issued: Dec. 22, 2006					
Interest Rates: 5.60%					
Payment Dates: Dec. 28					
O/S Balance-Beginning	1,666,083.00	1,556,414.00	1,446,745.00	1,337,076.00	1,227,407.00
Principal Payments	109,669.00	109,669.00	109,669.00	109,669.00	109,669.00
Interest Payments	0.00	0.00	0.00	0.00	0.00
O/S Balance-Ending	1,556,414.00	1,446,745.00	1,337,076.00	1,227,407.00	1,117,738.00
State Literary Loan					
Issued: June 25, 2002					
Interest Rates: 3%					
Payment Dates: Jul 1					
O/S Balance-Beginning	121,307.50	109,176.75	97,046.00	84,915.25	72,784.50
Principal Payments	12,130.75	12,130.75	12,130.75	12,130.75	12,130.75
Interest Payments	3,639.23	3,275.30	2,911.38	2,547.46	2,183.54
O/S Balance-Ending	109,176.75	97,046.00	84,915.25	72,784.50	60,653.75

2012 VPSA Gen. Obligation School Bond					
Issued: Nov 20, 2012 (term 16 yr)					
Interest Rates: 3.00%					
Payment Dates: Jul 15, Jan. 15					
O/S Balance-Beginning	1,290,000.00	1,290,000.00	1,240,000.00	1,180,000.00	1,115,000.00
Principal Payments		50,000.00	60,000.00	65,000.00	65,000.00
Interest Payments		56,860.83	45,780.00	42,623.75	39,341.25
O/S Balance-Ending	1,290,000.00	1,240,000.00	1,180,000.00	1,115,000.00	1,050,000.00
FY09 Lease Purchase/VRA					
Issued: August 22, 2008					
Interest Rates: 2.91%					
Payment Dates:					
O/S Balance-Beginning	184,497.00	37,379.08			
Principal Payments	147,117.92	37,379.08			
Interest Payments	3,694.33	266.32			
O/S Balance-Ending	37,379.08	0.00			
TOTAL SCHOOL DEBT SERVICE					
O/S Balance-Beginning	5,292,618.30	4,275,105.21	3,929,058.96	3,610,391.79	3,198,658.50
Principal Payments	1,017,513.09	346,046.25	318,667.17	323,667.17	300,024.75
Interest Payments	26,755.92	60,402.45	48,691.38	45,171.21	41,524.79
O/S Balance-Ending	4,275,105.21	3,929,058.96	3,610,391.79	3,286,724.62	2,898,633.75
Total Annual School Debt Service	1,044,269.01	406,448.70	367,358.55	368,838.38	341,549.54

SCHOOL DEBT SERVICE

Obligation	FY18	FY19	FY20	FY21	FY22
Series 1992 School Bonds					
Issued: July, 1992					
Interest Rates: 4.9 to 6.35%					
Payment Dates: Jan 15 & Jul 15					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
2001 QZAB ***					
Issued: Dec. 21, 2001					
Interest Rates: 4.09%					
Payment Dates: Dec. 21					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
2003 QZAB ****					
Issued: Dec. 29, 2003					
Interest Rates: 4.09%					
Payment Dates: Dec. 21					
O/S Balance-Beginning	670,242.00	557,017.00			
Principal Payments	113,225.00	113,225.00			
Interest Payments	0.00	0.00			
O/S Balance-Ending	557,017.00	443,792.00			
2006 QZAB *****					
Issued: Dec. 22, 2006					
Interest Rates: 5.60%					
Payment Dates: Dec. 28					
O/S Balance-Beginning	1,117,738.00	1,008,069.00	898,400.00	788,731.00	679,062.00
Principal Payments	109,669.00	109,669.00	109,669.00	109,669.00	109,669.00
Interest Payments	0.00	0.00	0.00	0.00	0.00
O/S Balance-Ending	1,008,069.00	898,400.00	788,731.00	679,062.00	569,393.00
State Literary Loan					
Issued: June 25, 2002					
Interest Rates: 3%					
Payment Dates: Jul 1					
O/S Balance-Beginning	60,653.75	48,523.00	36,392.25	24,261.50	12,130.75
Principal Payments	12,130.75	12,130.75	12,130.75	12,130.75	12,130.75
Interest Payments	1,819.61	1,455.69	1,091.77	727.85	363.92
O/S Balance-Ending	48,523.00	36,392.25	24,261.50	12,130.75	0.00

2012 VPSA Gen. Obligation School Bond					
Issued: Nov 20, 2012 (term 16 yr)					
Interest Rates: 3.00%					
Payment Dates: Jul 15, Jan. 15					
O/S Balance-Beginning	1,050,000.00	980,000.00	905,000.00	830,000.00	750,000.00
Principal Payments	70,000.00	75,000.00	75,000.00	80,000.00	85,000.00
Interest Payments	35,932.50	32,646.25	29,608.75	26,070.00	21,903.75
O/S Balance-Ending	980,000.00	905,000.00	830,000.00	750,000.00	665,000.00
FY09 Lease Purchase/VRA					
Issued: August 22, 2008					
Interest Rates: 2.91%					
Payment Dates:					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
TOTAL SCHOOL DEBT SERVICE					
O/S Balance-Beginning	2,898,633.75	2,593,609.00	1,839,792.25	1,642,992.50	1,441,192.75
Principal Payments	305,024.75	310,024.75	196,799.75	201,799.75	206,799.75
Interest Payments	37,752.11	34,101.94	30,700.52	26,797.85	22,267.67
O/S Balance-Ending	2,593,609.00	2,283,584.25	1,642,992.50	1,441,192.75	1,234,393.00
Total Annual School Debt Service	342,776.86	344,126.69	227,500.27	228,597.60	229,067.42

SCHOOL DEBT SERVICE

Obligation	FY23	FY24	FY25	FY26	FY27
Series 1992 School Bonds					
Issued: July, 1992					
Interest Rates: 4.9 to 6.35%					
Payment Dates: Jan 15 & Jul 15					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
2001 QZAB ***					
Issued: Dec. 21, 2001					
Interest Rates: 4.09%					
Payment Dates: Dec. 21					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
2003 QZAB ****					
Issued: Dec. 29, 2003					
Interest Rates: 4.09%					
Payment Dates: Dec. 21					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
2006 QZAB *****					
Issued: Dec. 22, 2006					
Interest Rates: 5.60%					
Payment Dates: Dec. 28					
O/S Balance-Beginning	569,393.00				
Principal Payments	221,442.90				
Interest Payments	0.00				
O/S Balance-Ending	347,950.10				
State Literary Loan					
Issued: June 25, 2002					
Interest Rates: 3%					
Payment Dates: Jul 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					

2012 VPSA Gen. Obligation School Bond					
Issued: Nov 20, 2012 (term 16 yr)					
Interest Rates: 3.00%					
Payment Dates: Jul 15, Jan. 15					
O/S Balance-Beginning	665,000.00	580,000.00	490,000.00	395,000.00	300,000.00
Principal Payments	85,000.00	90,000.00	95,000.00	95,000.00	95,000.00
Interest Payments	18,036.25	14,942.50	12,596.25	10,530.00	8,345.00
O/S Balance-Ending	580,000.00	490,000.00	395,000.00	300,000.00	205,000.00
FY09 Lease Purchase/VRA					
Issued: August 22, 2008					
Interest Rates: 2.91%					
Payment Dates:					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
TOTAL SCHOOL DEBT SERVICE					
O/S Balance-Beginning	1,234,393.00	580,000.00	490,000.00	395,000.00	300,000.00
Principal Payments	306,442.90	90,000.00	95,000.00	95,000.00	95,000.00
Interest Payments	18,036.25	14,942.50	12,596.25	10,530.00	8,345.00
O/S Balance-Ending	927,950.10	490,000.00	395,000.00	300,000.00	205,000.00
Total Annual School Debt Service	324,479.15	104,942.50	107,596.25	105,530.00	103,345.00

SCHOOL DEBT SERVICE

Obligation	FY28	FY29
Series 1992 School Bonds		
Issued: July, 1992		
Interest Rates: 4.9 to 6.35%		
Payment Dates: Jan 15 & Jul 15		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		
2001 QZAB ***		
Issued: Dec. 21, 2001		
Interest Rates: 4.09%		
Payment Dates: Dec. 21		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		
2003 QZAB ****		
Issued: Dec. 29, 2003		
Interest Rates: 4.09%		
Payment Dates: Dec. 21		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		
2006 QZAB *****		
Issued: Dec. 22, 2006		
Interest Rates: 5.60%		
Payment Dates: Dec. 28		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		
State Literary Loan		
Issued: June 25, 2002		
Interest Rates: 3%		
Payment Dates: Jul 1		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		

2012 VPSA Gen. Obligation School Bond		
Issued: Nov 20, 2012 (term 16 yr)		
Interest Rates: 3.00%		
Payment Dates: Jul 15, Jan. 15		
O/S Balance-Beginning	205,000.00	105,000.00
Principal Payments	100,000.00	105,000.00
Interest Payments	5,227.50	1,601.25
O/S Balance-Ending	105,000.00	0.00
FY09 Lease Purchase/VRA		
Issued: August 22, 2008		
Interest Rates: 2.91%		
Payment Dates:		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		
TOTAL SCHOOL DEBT SERVICE		
O/S Balance-Beginning	205,000.00	105,000.00
Principal Payments	100,000.00	105,000.00
Interest Payments	5,227.50	1,601.25
O/S Balance-Ending	105,000.00	0.00
Total Annual School Debt Service	105,227.50	106,601.25

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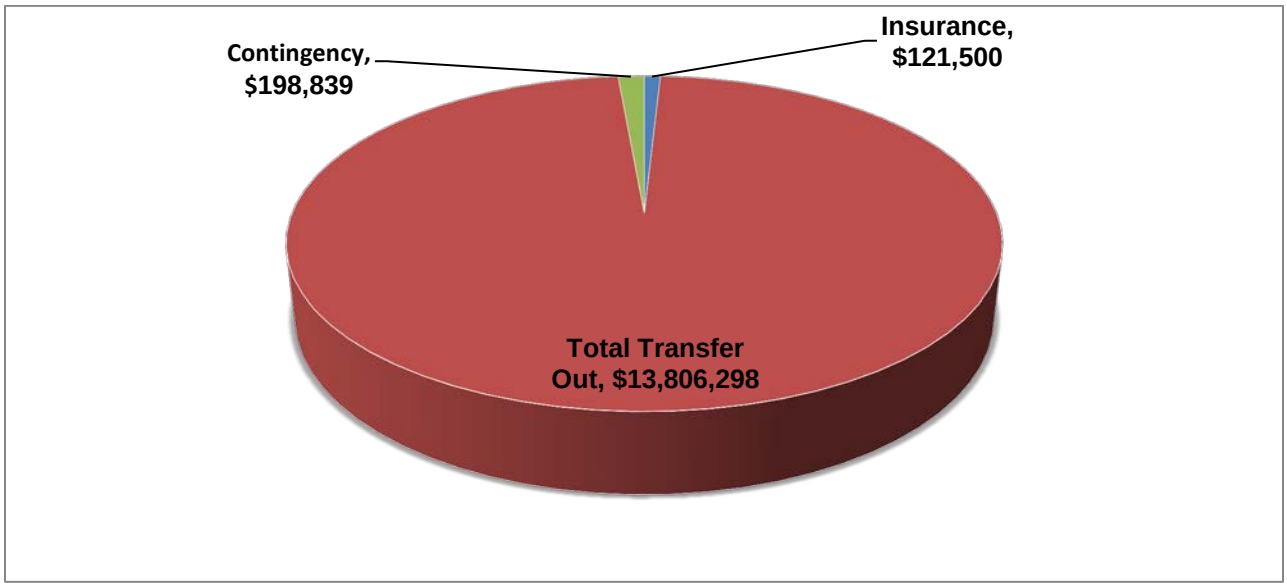
COUNTY OF NORTHAMPTON, VIRGINIA

OTHER EXPENDITURES – All Funds
$14,126,637



	2011 Actual	2012 Actual	2013 Amended	2014 BOS Approved	Variance	% Change
Insurance	**$108,278**	**$110,456**	**$114,377**	**$121,500**	**$7,123**	**6%**
Transfers						
School Debt Service	$1,369,923	$1,343,087	$1,343,087	$407,450	($935,637)	-70%
General Debt Service	$2,779,179	$2,041,188	$1,999,211	$2,368,080	$368,569	18%
School Operating	$7,605,274	$7,654,729	$7,963,501	$8,108,243	$144,742	2%
Social Services	$466,966	$506,630	$547,321	$547,321	$0	0%
School Capital Fund	$0	$46,300	$0	$0	$0	0%
ESRJ Operating Fund	$1,127,020	$1,248,939	$1,496,484	$1,449,564	($46,920)	-3%
Wastewater Fund	$0	$0	$0	$130,000	$130,000	100%
Devlp. Rights Fund	$48,478	$0	$0	$0	$0	0%
Capital Reserve Fund	$0	$0	$0	$777,640	$777,640	100%
Public Utilities	$31,503	$0	$18,710	$18,000	($710)	-4%
Total Transfers Out	**$13,428,343**	**$12,840,873**	**$13,368,314**	**$13,806,298**	**$437,984**	**3%**
Contingency	**$0**	**$0**	**$134,046**	**$198,839**	**$64,793**	48%
Total-Other Expenditures	**$13,536,621**	**$13,061,785**	**$13,616,737**	**$14,126,637**	**$509,900**	**4%**

WORKERS COMPENSATION INSURANCE

DESCRIPTION

The Workers' Compensation system was established to compensate and protect employees who suffer personal injury by accident arising out of and in the course of employment and to protect employers by limiting their exposure from lawsuits arising out of such injuries. The County is a member of the Virginia Municipal Group Self Insurance Association for workers' compensation and employer's liability insurance coverage. This program is administered by a servicing contractor, which furnishes claims review and processing. Each Association member jointly and severally agrees to assume, pay and discharge any liability. The County pays Virginia Municipal Group contributions and assessments based upon classifications and rates into a designated cash reserve fund out of which expenses of the Association and claims and awards are to be paid. In the event of a loss deficit and depletion of all available excess insurance, the Association may assess all members in the proportion which the premium of each bears to the total premiums of all members in the year in which such deficit occurs. Beginning in FY09, these premiums are reflected in the departmental personnel line items using expense account 51500 Therefore, there is no activity in Department 9502 Worker's Comp/Unemp. Insurance.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department 9502 Worker's Comp./Unemp. Insurance						
1 - Personnel	0	0	0	0	0	0
Department Totals	0	0	0	0	0	0

GENERAL INSURANCE

DESCRIPTION

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Northampton County is a member of the Virginia Association of Counties Risk Pool (VACoRP) for its property and liability insurance. VACoRP is the leading provider of insurance and risk management services to counties, county school systems and county-related agencies in Virginia. Since VACoRP is open only to these entities, coverage and service has been tailored specifically to meet those needs. This has resulted in broader coverage, responsive claims service, dependable risk management & loss control services at a reasonable and stable cost.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
Department: 9503 General Insurance						
2 - Operating	108,278	110,456	114,377	121,500	7,123	6%
Department Total: General Insurance	108,278	110,456	114,377	121,500	7,123	6%

TRANSFERS OUT

DESCRIPTION

A majority of the following amounts are transferred from the County's General Fund to other County Funds. These transfers support the operations of the School Operating Fund, the Social Services Fund, the Eastern Shore Regional Jail Fund, the Public Utilities and the County's Debt Service Funds. The transfer from Social Services reflects the reimbursement of a cost allocation for administrative services provided by the County. In the County's Annual Operating Budget, total transfers out may not always equal total transfers in because some transfers are made between funds budgeted on a project-length basis.

FINANCIAL ACTIVITY

	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
General Fund Transfer to School Op.	7,605,274	7,654,729	7,963,501	8,108,243	144,742	2%
General Fund Transfer to Social Services	466,966	506,630	547,321	547,321	0	0%
General Fund Transfer to ES Reg Jail	1,127,020	1,248,939	1,496,484	1,449,564	(46,920)	-3%
General Fund Transfer to Wastewater Fund	0	0	0	130,000	130,000	100%
General Fund Transfer to Devpt. Rights Fund	48,478	0	0	0	0	0%
General Fund Transfer to Debt Service Funds	4,149,102	3,384,275	3,342,298	2,775,530	(566,768)	-17%
General Fund Transfer to Public Utilities Fund	31,503	0	18,710	18,000	(710)	-4%
General Fund Transfer Capital Reserve Fund	0	0	0	777,640	777,640	100%
General Fund Transfer to School Capital Project Fund	0	46,300	0	0	0	0%
Social Services Fund Transfer to General	130,923	139,600	77,500	139,600	62,100	81%
Transfers Out	**13,559,266**	**13,632,420**	**13,445,814**	**13,945,898**	**500,084**	**4%**

CONTINGENCY

A contingency is included in the General Fund budget in order to increase flexibility during the year as small unexpected budgetary needs arise. The County Administrator has the authority to transfer funds from contingency to the appropriate department as unexpected circumstances arise during the year.

Within the FY 2014 budget, funds are provided for general contingency totaling $60,000, and possible projected expenses relating to the new health care act for part-time employees totaling $40,200, 25% of county contribution for the simulcast funding for 911 totaling $34,000, projected expenses relating to the reorganization of Planning & Zoning and Building Inspections totaling $33,000, Emergency Management Stipends totaling $10,000 and the projected retirement of one employee to meet the County obligations relative to the buyout of unused accrued sick and vacation leave, totaling $7,775, and various other small pending projects where contingency money has been set aside totaling $13,864.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2013 Amended Budget	2014 Approved Budget	Variance	% Change
General, Contingency	0	0	-28,754	198,839	227,593	792%
Social Services, Contingency	0	0	0	0	0	0%
Contingency	**0**	**0**	**-28,754**	**198,839**	**227,593**	**992%**

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CAPITAL IMPROVEMENT PLAN

The following details the County's completed on-going and future capital projects:

	AMOUNT	AMORTIZATION	SOURCE OF FUNDING
FY04			
Courthouse Building	5,265,767	30 Years	*2002 Lease Revenue Bonds

The new Courthouse facility, completed in January 2006, totals 24,500 square feet and provides a long-range solution to the space needs of the Circuit Court, General District Court, Juvenile and Domestic Relations Court as well as the Clerks of each of these courts. In addition, it will provide office space for the Commonwealth Attorney's office. The facility is connected to the regional jail building allowing prisoners to be transferred securely for court appearances.

Waste Collection Centers & Transfer Station-Solid Waste	5 ,317,720	20 Years	*2002 Lease Revenue Bonds & subsequent Bank-Qualified Financings

Northampton County has been in the process of securing sites and constructing six (6) manned waste collection centers for collection of the County's solid waste. Each waste collection center site will encompass approximately 1.0 acre or more in each of the six election districts. At this writing five waste collection centers are in operation (Birdsnest, Bayview, Wardtown, Hare Valley, and Cheapside). The sites in District 3 (Birdsnest) and District 5 (Wardtown) were secured through long-term leases; the site in District 2 (Bayview) was acquired through a CDBG Grant through the State; and the site in District 6 (Hare Valley) was acquired from a delinquent taxpayer. The Board is still pursuing various options for property acquisition for the sixth site in District 4 (Eastville area).

The County has also constructed a transfer station at the landfill site, which collects solid waste for transportation and disposal off-the-Shore. Establishment of the transfer station was key to the future of the County's solid waste system. With the closure of the landfill, waste must be collected and transported elsewhere. While it was envisioned that the County would use the neighboring Accomack County landfill, rate increases forced the County to re-examine its plans and has since determined that it is more economically feasible to transport the waste off-shore. Ideally, once Accomack County's southern landfill has closed in 2012, it will join Northampton in this endeavor, making the operation of the transfer station even more economically advantageous.

	AMOUNT	AMORTIZATION	SOURCE OF FUNDING
Sheriff's Annex-Temp. Jail	1,269,525	20 Years	*2002 Lease Revenue Bonds

This facility was constructed in order to greatly reduce the number of inmates being housed in other facilities due to a limited number of cells. The use of this new facility for housing enabled the County to experience savings due to a reduction in housing costs payable to outside agencies. Since the completion and occupancy of the regional jail, the temporary housing unit has been converted into office space for the Sheriff and law enforcement staff (see detail under Fiscal Year 2007 – Sheriff's Renovation Project). This will provide close proximity for the jail, courthouse and sheriff's offices resulting in better communications and increased operational efficiencies between these departments. This building also houses the County's Emergency Operations Center.

Social Services Building	2,054,964	30 Years	*2002 Lease Revenue Bonds

This project has been completed and is now occupied. The facility totals 14,577 square feet and provides a long-range solution for Social Service space needs with room for expansion. The Social Services department pays rent to the County for the new facility which offsets the debt service associated with it. The facility is located in such a way as to allow a future Health Department Building to be co-located adjacent to it so that the training room can be shared by each department in order to save on space.

Jail Facility- (Arch. & Eng.)	155,968	30 Years	*2002 Lease Revenue Bonds

As part of the bond sale in 2002, the County financed a small amount of architectural and engineering costs in preparation for the construction of a regional jail facility. For a description of the regional jail project, see below.

School Buses & Fuel Pumps	449,585	5 Years	*2002 Lease Revenue Bonds

The purchase of several school buses and the construction of a new fuel island and pumps for the County's school system were included in the 2002 bond sale.

School Projects	2,142,167	15 Years	QZAB Proceeds

These projects include various maintenance and repair projects for the Northampton County Public Schools. The United States Congress enacted a bill called the Tax Payer Relief Act of 1997 that allows schools to borrow at no or nominal interest cost. The intended use for these funds is to create, in each "ACADEMY"; resources to help better educate children and better prepare them for their futures (i.e. college or the workforce). QZAB is an acronym for Qualified Zone Academy Bond.

	AMOUNT	AMORTIZATION	SOURCE OF FUNDING
FY05			
Regional Jail Facility (Construction)	15,430,723	20 Years	*2005, 2006 & 2007 Bank-Qualified Financings

(The cost shown represents the County's portion of $28,291,816 -the total construction cost for the regional jail facility, the difference of $12,861,093 was funded by the state)

The Eastern Shore Regional Jail Facility serves Northampton and Accomack Counties. In accordance with a Community-Based Corrections Plan, the facility has been planned as a 325-bed full service correctional facility to serve the long-term needs of both Counties. Phase 1, with a capacity of 145 General confinement beds will primarily service the needs of Northampton County and will enable Northampton County to discontinue use of its existing jail which is out of date in terms of current correctional standards. The mission of the Eastern Shore Regional Jail will be to provide detention of pre-trial and pre-sentenced inmates, and incarceration of post-adjudication inmates. Operational planning has been focused on providing a facility that will:

- Provide for the detention of inmates in a safe, secure, and humane environment until satisfaction of sentence or release by the courts;
- Meet or exceed the Minimum Jail Standards established by the Virginia Board of Corrections;
- Provide a staff-efficient facility that will be operated with an appropriate mix of uniformed, civilian, and contracted personnel; and
- Maintain public safety and the quality of life in the surrounding community.

FY06			
County Admin. Building Renovations	4,578,000	20 Years	*2006 & 2007 Bank-Qualified Financings

Because the new courthouse facility is complete and occupied, the vacated space in the old courthouse has been renovated to meet current needs in the Administrative offices as well as the Treasurer's office, Commissioner of the Revenues office and Registrar. Architectural work began during FY07 in order to finalize the scope of work and best plan for meeting these departmental needs. Asbestos and lead paint removal was required throughout the building before full renovation could commence. The project was completed and the building was re-opened to the public in October 2011.

	AMOUNT	AMORTIZATION	SOURCE OF FUNDING
FY07			
Judicial Court Services Facility	650,100	20 Years	*2007 Bank-Qualified Financing

A new facility will be constructed adjacent to the new Courthouse for easy access for the Judicial Court Services staff. The project is scheduled for completion September 2011.

Sheriff's Office Renovations	436,036	20 Years	*2007 Bank-Qualified Financing

The Sheriff's Annex / Temporary Jail that was constructed during FY04 to reduce contracted housing costs while the regional jail was under construction was retrofitted during FY09 in order to provide office space for the Sheriff's law enforcement staff.

Landfill Closure	1,999,625	20 Years	*2006 & 2007 Bank-Qualified Financings

Due to reaching its capacity, the closure of the Northampton County Sanitary Landfill was completed during FY10.

To close the landfill, the following procedures were required:

A Closure and Post-Closure Plan was prepared and submitted to the Virginia Department of Environmental Quality (VDEQ) for review and approval. The Closure Plan addressed the site location, history and geological characteristics. The Closure Plan also addressed the closure activities to include: closure time frame, performance standard, groundwater monitoring system, leachate collection system, landfill gas collection system, a proposed schedule for actually performing the closure, the posting of the closure notice along with the necessary public notification and the certification by a registered engineer. The Post-Closure Plan addresses the following activities: a post-closure contact person, security, planned maintenance of the facility, a facility inspection and monitoring plan, post-closure uses and training. Included in the Closure and Post-Closure Plans will be the following documents, engineering calculations and construction plans: Closure Drawings, Technical Specifications, Construction Quality Assurance Manual, "HELP" Computer Model Simulations, closure cap stability calculations, soil loss calculations, drainage calculations, Post-Closure inspection forms, Closure and Post-Closure Cost Estimates, a Groundwater Monitoring Plan and a Landfill Gas Monitoring Plan.

Once the Closure and Post-Closure Plans were approved by the VDEQ, Bid Documents were prepared utilizing the approved Closure Drawings, Technical Specifications and Construction Quality Assurance Manual. The project was bid under the laws of Virginia and awarded to the lowest responsive responsible bidder, R.M. Soderquist. Construction activities were monitored by an onsite inspector and once construction was complete, a certification report was prepared and submitted to the VDEQ for concurrence. Once acceptance is received from the VDEQ, a Closure

	AMOUNT	AMORTIZATION	SOURCE OF FUNDING

Plat will be prepared and recorded in the Northampton County Courthouse. Closure will then be complete and the 30-year post-closure period will begin.

Selma Farm Lot Purchase	107,797	20 Years	*2006 & 2007 Bank-Qualified Financings

Property adjacent to the Northampton High School became available through a distressed bank proceeding. 5 lots, totaling 8 acres, were purchased to potentially serve as future educational expansion area, specifically for the athletic programs.

Former Northampton Middle School Renovation	1,260,166	20 Years	*2006 & 2007 Bank-Qualified Financings

The School Board consolidated middle school operations between their existing 2 elementary school buildings and the high school, thus turning over ownership and management of the former middle school. Funds have been reserved to complete basic renovation work, including upgrading the HVAC, electrical, plumbing and other issues such as mold remediation. A full re-use plan is being developed and should be completed by fall 2013.

Facilities Management Renovation	165,269		*2006 & 2007 Bank-Qualified Financings

Facilities Management had been based in the property known as the Ward Building and Addison Building, located across from the old Courthouse Building. The County is desirous to consolidate all county operations and to vacate these 2 buildings to return them as commercial property for downtown Eastville. The County purchased the former Verizon building, located on Stumptown Road, and renovated this property to serve as the new home for Facilities Management. This renovation was completed September 2012.

School Projects	2,214,429	16 Years	QZAB Proceeds

These projects include various maintenance and repair projects for the Northampton County Public Schools. The United States Congress enacted a bill called the Tax Payer Relief Act of 1997 that allows schools to borrow at no or nominal interest cost. The intended use for these funds is to create, in each "ACADEMY"; resources to help better educate children and better prepare them for their futures (i.e. college or the workforce). QZAB is an acronym for Qualified Zone Academy Bond.

	AMOUNT	AMORTIZATION	SOURCE OF FUNDING
FY09			
Parks & Recreation Project	247,500	N/A	US Dept of Housing Grant

This project includes structural repairs and other improvements to Indiantown Park. Improvements are planned for the main parks building which is used for holding arts classes, summer camp programs and rented by residents for family reunions, weddings and other functions. The improvements include renovations to the bathrooms, roof repair and renovation to the windows and doors.

The soccer field will also be improved and expanded to regulation size. Additionally, lighting will be installed at this field to maximize its availability for usage. A concession stand with public bathrooms will be constructed near the playing fields. Other parts of the project include parking improvements, playground equipment and outdoor seating (picnic tables) as well as grills to complement outdoor entertainment or "family reunion-type" events, improved signage to the park, and additional equipment for maintenance of the park property.

FY11 – FY13			
On-going CDBG Projects	1,737,920	N/A	Community Development Block Grants

These projects include Community Development Block Grant for the neighborhood of Culls and a grant funded by the American Reinvestment and Recovery Act for the construction of a broadband line for internet connectivity from South Hampton Roads to the Maryland border. The broadband infrastructure improvements will be turned over to the Eastern Shore of Virginia Broadband Authority for ownership and management once construction is completed as a condition of the grant award.

FY13			
School Projects	1,290,000	16 Years	VA Public School Authority

This project includes structural repairs to the back wall at Northampton County High School. It was funded in FY2009 as a one-year interim financing in the amount of $1,390,000 in anticipation of receiving a Literary Loan from the Virginia Department of Education. The primary purpose of Literary Fund loans is to provide localities with capital construction funds for the purpose of erecting, altering, or enlarging public school buildings at interest rates lower than a locality could obtain on its own. Due to budget reductions at the state level, the interim financing was extended through June 2013; however, when the state indicated that it would not be funding the Literary Fund in the near future, the County applied to the VA Public School Authority to permanently fund this obligation. We reduced the total amount to reflect the actual expenditure at $1,290,000 and we were able to secure a term of only 16 years, instead of the normal 20 year term, and remain within our projected budget due to very favorable interest rate terms.

	AMOUNT	AMORTIZATION	SOURCE OF FUNDING

**NOTE: In July 2013, these bonds were refinanced under one bond obligation through the Virginia Resources Authority without any extension of the life of the debt and achieved a lower interest rate, thus saving over $6.8 million over the life of the debt.*

CAPITAL PLAN IMPACT ON OPERATING BUDGET

The County Administration renovation was completed in October 2011 and all departments returned from our temporary located at the former Middle School to the completed renovated building. As anticipated, the use of geothermal wells has neutralized the impact on our utility costs in spite of the increased square footage that accompanied this renovation project. As a result of this renovation, office layouts have increased operational efficiency of the staff since each department is now wholly housed in their own space (which had not been the case prior to renovations); office supply storage has been provided and allowed almost a 40% reduction in office supplies since we are able to purchase items in bulk and maximize cost savings.

The construction of a new building for Judicial Court Services was completed in September 2011. The new facility is adjacent to the new Courthouse. Furniture and fixtures for the facility are included in the capital project budget and its only impact on the operating budget has been in utilities which has actually been a decrease from our estimated at $12,000 annually. The actual utility expenses are coming in at $3,600 annually. The building itself will be maintained by the County's Facilities Management Department.

Site acquisition was completed for the waste collection center in the Eastville area in October 2012 and construction commenced in spring 2013 with an anticipated completion date of November 15, 2013. Staff commitments and operational supplies have been included in the FY14 budget. Infrastructure requirements (compactor equipment, roll-off boxes, etc.) were initially funded in the FY 08 budget, carried forward into the FY09, FY10, FY11, FY12 budgets and FY13, and must again be rolled forward into the FY14 budget due to the construction delay. The manned waste collection centers have impacted the County's budget in contrast to the unmanned green box sites, requiring additional staffing costs in the amount of $162,000 (approximately $27,000 per site in staffing expenses) as well as $29,351 for the recycling contract. However, these efforts have improved the manner in which trash is collected and how the area around these collection sites is maintained and kept attractive which is a key element in the presentation of the County as a visually appealing location for its residents and visitors alike. The cost of recycling is less than 10% compared to the cost of handling solid waste and allows the county to meet the state requirements that 15% of our total waste stream be recyclable materials. The County has contracted to haul its solid waste from its Transfer Station to a landfill located off the Eastern Shore which was a new expense for the County budget, beginning in Fiscal Year 2009. The closure of the landfill necessitated this change. Through a competitive bid process, we secured hauling and tipping services, currently budgeted at $577,584, an increase of 7% from the first year of said contract in FY2009. All waste is transported to the King & Queen County landfill operated by BFI.

Despite the construction of new facilities and the addition of the old Middle School for maintenance, the Facilities Management Department has reduced the Custodial staff from two part time employees to one. The remaining part time employee's primary responsibility will be to clean the Social Services Building. The

addition of the old Middle School to the Custodial staff's responsibility will be handled by the two full time Custodians.

Overall, as each building has been constructed or renovated, efficiencies have been achieved to reduce the electricity usage. Overall, the county has seen a total reduction in electricity usage and associated costs to run the courthouse, social services, sheriff's office, probation services and county administration (see chart below)

	Annual Electricity Costs for County Buildings	**Difference between Fiscal Years**	**Percentage Difference**
FY2013	$ 286,573	$ 888	0.31%
FY2012	$ 285,685	$ (8,279)	-2.82%
FY2011	$ 293,964	$ (16,940)	-5.45%
FY2010	$ 310,904	$ (46,739)	-13.07%
FY2009	$ 357,643	$ 33,543	10.35%
FY2008	$ 324,100		

The return of the former middle school facility to the County's ownership and responsibility in Fiscal Year 2009 account for the increase in electricity costs and expenses but has since been outpaced by the renovations and new construction so that overall, the county has had a total reduction of 13% in electricity costs for the last 5 years, or a total savings of $37,527 on average annually. With the former middle school the remaining building that has not been renovated but is anticipated to be renovated during Fiscal Year 2014, we anticipate that these costs will again come down further as we update and improve the efficiencies of that building's HVAC systems.

It is anticipated that the former middle school will include a new home for our Emergency Medical Services Department to provide expanded office space and a garage facility which are lacking from their current rented location. The funds for the former middle school renovation have been identified as surplus funds from prior capital projects.

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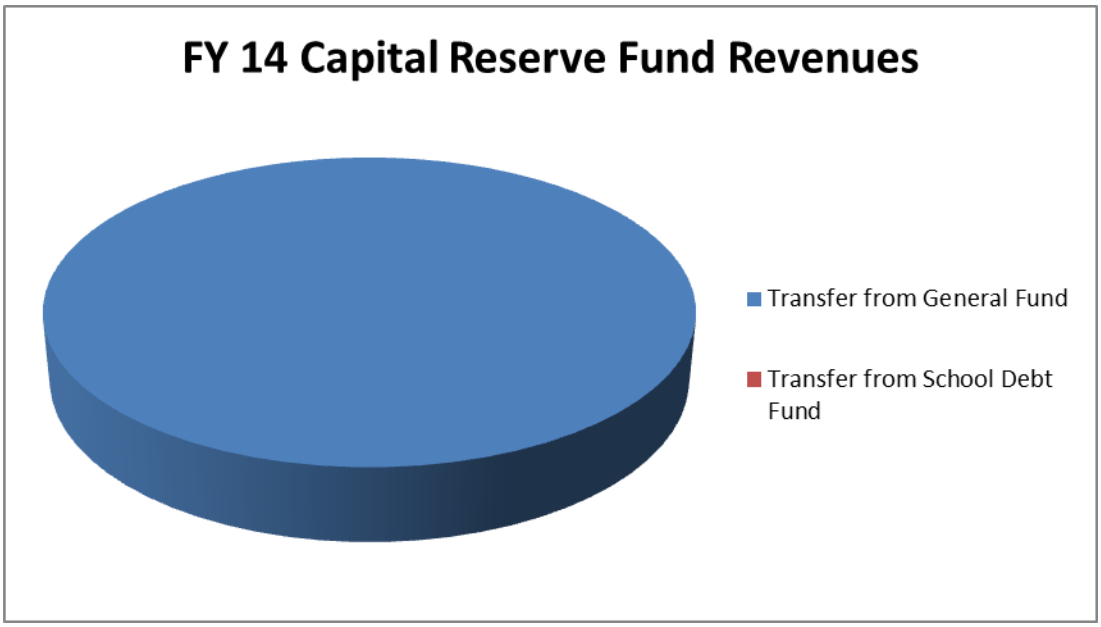
COUNTY OF NORTHAMPTON, VIRGINIA

CAPITAL RESERVE FUND
$777,640



Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 BOS Approved	Variance	% Change
Other Financing Sources						
Transfer from General Fund	$ -	$ -	$ -	$ 777,640	$ 777,640	100%
Transfer from School Debt Fund	$ -	$ -	$ 252,229	$ -	$ (252,229)	-100%
Other Financing Sources Total	**$ -**	**$ -**	**$ 252,229**	**$ 777,640**	**$ 525,411**	**209%**
Capital Reserve Beg. Balance	**$ -**	**$ -**	**$ -**	**$ 252,229**	**$ 252,229**	**100%**
Annual Contribution	$ -		$ 252,229	$ 777,640	$ 525,411	209%
Capital Reserve End. Balance	**$ -**	**$ -**	**$ 252,229**	**$ 1,029,869**	**$ 777,640**	**309%**

CAPITAL RESERVE

DESCRIPTION

This fund will serve as a reserve fund for future county capital projects. As the county's debt obligation for school buildings are being retired, that money will now be put in this reserve account. For FY 13, the budget was amended to transfer savings from the School Debt Fund to the new Capital Reserve Fund that may be used for any county capital projects as approved by the Board of Supervisors. For the FY14 budget, only a portion of the school debt savings was contributed into the Capital Reserve Fund in the amount of $777,640. Even though the entire amount of the debt savings was not funded, the FY14 capital reserve contribution was an increase of $525,411 or 209% as compared to the FY 13 amended budget.

GOALS

- **Organization-wide Overall Goal - Develop a financial plan to maintain and enhance funding for future capital projects as needed by county by providing a annual contributions to this funds as debt payments are reduced.**

Long-term Goals - Beyond 2014

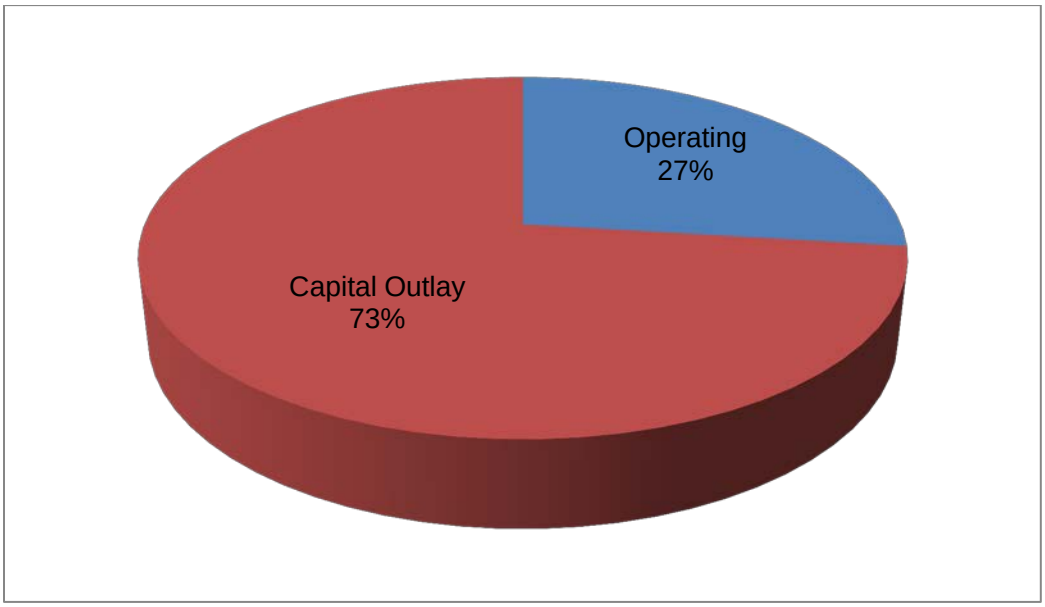
- To build a substantial reserve from debt savings to help offset cost of future long term capital projects. This reserve will help fund future capital projects to help ensure local tax rates remain at minimum.

FINANCIAL ACTIVITY

Capital Reserve Fund	2011 Actual Amount	2012 Actual Budget	2013 Amended Budget	2014 Approved Budget	Variance	% Change
2 - Operating	$0	$0	$0	$0	$0	0%
3 - Capital Reserve	$0	$0	$252,229	$777,640	$525,411	209%
Total	$0	$0	$252,229	$777,640	$525,411	209%

COUNTY OF NORTHAMPTON, VIRGINIA

WASTEWATER FUND
$130,000



Wastewater Project	2011 Actual	2012 Actual	2013 Amended	2014 Approved Budget	Variance	% Change
2 – Operating	$0	$0	$0	$35,000	$35,000	100%
3 - Capital Outlay	$0	$0	$0	$95,000	$95,000	100%
Total Wastewater	$0	$0	$0	$130,000	$130,000	100%

WASTEWATER PROJECT

DESCRIPTION

The purpose of this fund is to enable the development and construction of key wastewater infrastructure in Northampton County through the Eastern Shore of Virginia Public Service Authority as well as the Board of Supervisors. In the FY2014 budget, funds are provided in two categories: the first is an advance, or loan, in the amount of $95,000 from the County to the Public Service Authority to commence engineering and design services for a project known as the Southern Node Commercial Wastewater Project and the second, in the amount of $35,000, is the County's share towards an anticipated annual debt repayment for a construction loan for said project. The Southern Node Commercial Wastewater Project is proposed from just south of Cheriton Light to south of the Cheriton Corner Mart.

GOALS

- **Organization-wide Overall Goal – To begin initial funding for the future Southern Node Commerical Wastewater Project.**

FINANCIAL ACTIVITY

Wastewater Project	2011 Actual	2012 Actual	2013 Amended	2014 Approved Budget	Variance	% Change
2 – Operating	$0	$0	$0	$35,000	$35,000	100%
3 - Capital Outlay	$0	$0	$0	$95,000	$95,000	100%
Total Wastewater	$0	$0	$0	$130,000	$130,000	100%

APPENDICES

APPENDIX A: FULL-TIME PERSONNEL

	Approved FY09	Approved FY10	Approved FY11	Approved FY12	Approved FY13	Approved FY14
ADMINISTRATION						
County Administrator	1	1	1	1	1	1
Assistant to the County Administrator	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
COUNTY ADMINISTRATION	**3**	**3**	**3**	**3**	**3**	**3**
FINANCE						
Director of Finance	1	1	1	1	1	1
Human Resources Coordinator	1	1	1	1	1	1
Accounting Technician	2	2	2	2	2	2
FINANCE	**4**	**4**	**4**	**4**	**4**	**4**
INFORMATION TECHNOLOGY						
Director of Information Technology	1	1	1	1	1	1
Information Technology Technician	1	1	1	1	1	1
INFORMATION TECHNOLOGY	**2**	**2**	**2**	**2**	**2**	**2**
ELECTORAL BOARD						
Registrar	1	1	1	1	1	1
Assistant	1	0	0	0	0	0
ELECTORAL BOARD	**2**	**1**	**1**	**1**	**1**	**1**
COMMISSIONER OF THE REVENUE						
Commissioner of the Revenue	1	1	1	1	1	1
Deputy II	2	2	2	2	2	2
Deputy I	1	1	1	1	1	1
Reassessment Appraiser	0	0	0	1	1	1
COMMISSIONER OF REVENUE	**4**	**4**	**4**	**5**	**5**	**5**
COUNTY TREASURER						
County Treasurer	1	1	1	1	1	1
Deputy I	1	1	1	1	1	1
Deputy II	1	1	1	1	1	1
Deputy III	1	1	1	1	1	1
COUNTY TREASURER	**4**	**4**	**4**	**4**	**4**	**4**
COMMONWEALTH/COUNTY ATTORNEY						
Commonwealth Attorney & County Attorney	1	1	1	1	1	1

	Approved FY09	Approved FY10	Approved FY11	Approved FY12	Approved FY13	Approved FY14
Assistant Commonwealth Attorney	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
COMMONWEALTH /COUNTY ATTORNEY	**3**	**3**	**3**	**3**	**3**	**3**
CLERK OF THE CIRCUIT COURT						
Clerk of the Circuit Court	1	1	1	1	1	1
Deputy Clerk II	3	2	2	2	2	2
Deputy Clerk III	1	1	1	1	1	1
CLERK OF CIRCUIT COURT	**5**	**4**	**4**	**4**	**4**	**4**
SHERIFF						
Sheriff	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Chief Deputy	1	1	1	1	1	1
Investigative Deputies	3	3	3	3	3	3
Task Force Deputy	1	1	1	1	1	1
Civil Process Deputy	1	1	1	1	1	1
Courthouse Security Deputy	3	3	3	3	3	3
Road Deputy	8	8	8	10	10	10
Traffic Enforcement Deputy	0	0	0	0	1	2
School Resource Deputy	1	1	1	0	1	1
Chief Dispatcher	1	1	1	1	1	1
Dispatcher	5	5	5	5	5	5
SHERIFF	**26**	**26**	**26**	**27**	**29**	**30**
EASTERN SHORE REGIONAL JAIL						
Jail Superintendent	1	1	1	1	1	1
Facilities Maintenance Manager	1	1	1	1	1	1
Correctional Officer	44	44	41	41	41	40
Lieutenant Deputy	1	1	1	1	1	1
Corporal Deputy	2	2	2	2	1	1
Lids Tech	1	1	1	1	1	1
Cook	4	4	4	4	4	4
Secretary	1	1	1	1	1	1
Partially Funded Med. Tech	5	5	4	4	4	4
JAIL	**60**	**60**	**56**	**56**	**55**	**54**
EMERGENCY MEDICAL SERVICES						
EMS Director	1	1	1	1	1	1
EMS Captain	1	1	1	1	1	1
Technician	8	8	8	14	14	14
Administrative Specialist	0	0	0	0	0	0
EMERGENCY MEDICAL SERVICES	**10**	**10**	**10**	**16**	**16**	**16**

	Approved FY09	Approved FY10	Approved FY11	Approved FY12	Approved FY13	Approved FY14
EMERGENCY MANAGEMENT						
Emergency Planner	0	0	0	0	0	0
EMERGENCY MANAGEMENT	**0**	**0**	**0**	**0**	**0**	**0**
BUILDING INSPECTIONS						
Building Official	1	1	1	1	1	1
Building Inspector	1	1	1	1	1	1
Permit Technician	1	1	1	1	1	1
BUILDING INSPECTIONS	**3**	**3**	**3**	**3**	**3**	**3**
ANIMAL CONTROL						
Animal Control Deputy	2	2	2	2	2	2
ANIMAL CONTROL	**2**	**2**	**2**	**2**	**2**	**2**
PUBLIC WORKS ADMINISTRATION						
Director	1	1	1	1	1	1
PUBLIC WORKS	**1**	**1**	**1**	**1**	**1**	**1**
SOLID WASTE SERVICES						
Director	1	1	1	1	1	1
Heavy Equipment Operator	3	3	3	2	2	2
Computer Scale Operator	1	1	1	1	1	1
SOLID WASTE SERVICES	**5**	**5**	**5**	**4**	**4**	**4**
FACILITIES MANAGEMENT						
Maintenance Worker	2	2	2	2	2	2
Custodian	2	2	2	2	2	2
FACILITIES MANAGEMENT	**4**	**4**	**4**	**4**	**4**	**4**
CLERK OF THE WORKS						
Director	1	0	0	0	0	0
CLERK OF WORKS	**1**	**0**	**0**	**0**	**0**	**0**
PARKS & RECREATION						
Director	1	1	1	1	1	1
PARKS & RECREATION	**1**	**1**	**1**	**1**	**1**	**1**
PLANNING & ZONING						
Director	1	1	1	1	1	0
Zoning Administrator	1	1	1	1	1	1
Assistant Zoning Administrator	1	1	1	1	1	1
Assistant Planner	1	1	1	1	1	1
Assistant Planner (G.I.S.)	1	1	1	1	1	1
Building & Zoning Technician	1	1	1	1	1	1
PLANNING & ZONING	**6**	**6**	**6**	**6**	**6**	**5**

	Approved FY09	Approved FY10	Approved FY11	Approved FY12	Approved FY13	Approved FY14
CODE COMPLIANCE						
Code Compliance Officer	1	1	1	1	1	1
Litter Control Technician	1	1	1	1	1	1
CODE COMPLIANCE	**2**	**2**	**2**	**2**	**2**	**2**
EXTENSION SERVICE						
Plant Science	1	1	1	1	1	1
Family & Human Devpt.	1	1	0	0	0	0
Farm Management	1	1	1	1	1	1
4-H Youth Devpt. Manager	1	1	1	1	1	1
EXTENSION SERVICE	**4**	**4**	**3**	**3**	**3**	**3**
SOCIAL SERVICES						
Director	1	1	1	1	1	1
Service Supervisor	1	1	1	1	1	1
Senior Social Worker	2	2	2	2	2	2
CPS Worker I	1	1	1	1	1	1
Social Worker	4	4	4	4	4	4
Senior Employment Service Supervisor	1	1	1	1	1	1
Aide II	3	3	3	3	3	3
Eligibility Supervisor	2	2	1	1	1	1
Senior Eligibility Worker	3	3	2	2	2	2
Eligibility Intake Worker	2	2	3	3	3	3
Eligibility Worker	7	7	7	7	7	7
Fraud Worker	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1
Account Clerk	0	0	1	1	1	1
Clerk IV	2	2	3	3	3	3
Clerk III	1	1	0	0	0	0
Clerk II	1	1	0	0	0	0
Receptionist	1	1	1	1	1	1
CSA Administrator	0	0	0	1	0	0
SOCIAL SERVICES	**34**	**34**	**33**	**34**	**33**	**33**
PUBLIC UTILITIES						
Water/Wastewater Operator	2	1	1	1	2	2
PUBLIC UTILITIES	**2**	**1**	**1**	**1**	**2**	**2**
ECONOMIC DEVELOPMENT						
Director of Economic Development	0	0	0	0	1	1
ECONOMIC DEVELOPMENT	**0**	**0**	**0**	**0**	**1**	**1**
TOTAL BUDGETED FULL-TIME POSITIONS	**188**	**184**	**178**	**186**	**188**	**187**

APPENDIX B: LEGISLATIVE AGENDA

NORTHAMPTON COUNTY
BOARD OF SUPERVISORS
LEGISLATIVE AGENDA – 2014

(Adopted August 26, 2013)

1. Transportation Funding – support legislation to establish stable and consistent revenues to meet Virginia's long-term transportation infrastructure needs and to oppose any legislation or regulations that would require the transfer of responsibility to the counties for construction, maintenance or operation of new and existing secondary roads.

2. Equal Taxing Authority – Eliminate the distinction in the taxing authority of Virginia's cities and towns versus counties and provide counties with all of the same provision to establish local excise taxes, including the cigarette tax and the meals tax.

3. Local Government Revenues and State Tax Reform – oppose legislation to eliminate or reduce specific local tax revenues, including local business taxes such as the Machinery & Tools Tax.

4. State Funding for Compensation Board– support full restoration of state funding for the Compensation Board and restore its required funding for the constitutionally mandated offices of Commissioner of Revenue, County Treasurer, Sheriff, Clerk of Courts and Commonwealth Attorney.

5. State Funding for Education – support full restoration of state funding for the Standards of Quality (SOQ).

6. Support legislation to revise public hearing notification provisions to include a county government run website as a legal posting method, similar to a local paper of record.

7. Support legislation to extend in the imposition and collection of the local transient occupancy tax to state owned parks and campgrounds that provide for lodging.

8. Support legislation to require mandatory certification from the local treasurer that real estate taxes are current prior to the sale and recordation of sale of real property.

9. Support the Port of Virginia Economic and Infrastructure Development Zone Grant Program, which would create an immediate increase of additional workforce, financial capital and infrastructure.

10. Oppose the privatization of on-site sewage programs, currently regulated by the Health Department.

APPENDIX C: GLOSSARY

Accrual	A recognition of revenues or expenditures when they are earned or incurred.
Accumulated Depreciation	Total depreciation pertaining to an asset or group of assets from the time the assets were placed in services until the date of the financial statement.
Agency Fund	Agency Funds account for assets held by the government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds.
ANPDC	Acronym for Accomack-Northampton Planning District Commission.
ANTDC	Acronym for Accomack-Northampton Transportation District Commission.
Appropriation	An authorization granted by the Board of Supervisors to a specified organization, such as a unit of the County Government, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year.
Appropriation Resolution	A legally binding document prepared by the County Administrator which delineates by fund and department all expenditures and revenue adopted by the Board of Supervisors which are reflected in the Adopted Fiscal Plan.
ARRA	American Reinvestment and Recovery Act
Assessed Valuation	The official valuation of property as a basis for property taxation.
Bond	A financing instrument used by local governments to raise capital for specific projects.
BOS	Acronym for Board of Supervisors
Budget	An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent.
CAMA	Acronym for Computer Assisted Mass Appraisal which is a system used to value property for taxation.
Capital Facilities	Fixed assets, primarily buildings, acquired or constructed by the County.

Capital Improvement Program	Proposes the acquisition, development, enhancement or replacement of public facilities to serve the County citizenry. The CIP, a reflection of the physical development policies of the County, typically encompasses a five-year period and typically includes projects in excess of $50,000.
Capital Outlay	Expenditures for items of a substantial nature (more than $5,000) that are expected to have a useful life of several years. Examples include heavy equipment, vehicles, some computer equipment, etc.
Capitalization	The conversion of an expenditure on a capital outlay item to an asset on the balance sheet. A capitalization threshold is the monetary part of the criteria by which an organization determines whether an asset should be reported on the balance sheet. The criteria also include the item's estimated useful life. Capitalization thresholds may differ from one organization to another depending on materiality; typically, the larger the organization, the higher its capitalization threshold.
Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This may also be referred to as part of beginning fund balance.
Cash Basis	A basis of accounting that recognizes revenues and expenditures as the cash is received or expended.
CDBG	Acronym for Community Development Block Grant
Codified Ordinance	An ordinance related to a specific code, such as the Code of the Commonwealth of Virginia, or the Code of the County of Northampton.
Component Unit	An entity for which the government is considered to be financially accountable. It is reported in a separate column to emphasize that it is legally separate from the County. Northampton County has one discretely presented component unit, the County of Northampton School Board, which was created as a separate legal entity by the County to oversee the operations and management of its publicly funded primary and secondary schools.
Constitutional Officers	Elected officials whose positions are established by the Constitution of the Commonwealth or its statutes. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer.)
Contingency	An amount budgeted for unforeseen expenditures or to build fund balance for future expenditure needs.

CSA	Acronym for Comprehensive Services Act, a 1993 Virginia Law that provided for the pooling of eight specific funding streams used to purchase services for high-risk youth. These funds are returned to localities with a required state/ local match and are managed by local interagency teams. The purpose of the act is to provide high quality, child centered, family focused, cost effective, community-based services to high-risk youth and their families.
DARE	Acronym for law enforcement program in Drug Abuse Resistance Education.
Debt Service	The amount of payments necessary to retire the debt of the County. Debt service includes principal and interest payments.
Debt Service Fund	Debt service funds account for the resources accumulated and payments made for principal and interest on long-term General obligation debt of governmental funds.
Depreciation	Expense allowance made for wear and tear on an asset over its estimated useful life.
Fiduciary Funds	Fiduciary Funds account for assets held by the government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include the County's Agency Funds.
Fiscal Year	A fixed period of time for which expenditures and revenues are provided in Northampton County. The fiscal year is July 1 through June 30.
Full Time Position	An employment position authorized by the Board of Supervisors and included in the table of authorized positions. Funding may or may not be included in the budget for the positions.
Fund	An accounting entity with a group of self-balancing accounts.
Fund Balance	The difference between costs and revenue. A negative fund balance is sometimes called a deficit.
General Fund	The General operating fund that is used to account for all financial resources except those required to be accounted for in another fund.
General Obligation Debt	A bond secured by a pledge of the issuer's taxing powers (either limited or unlimited). Considered to be the most secure of all municipal debt.
GIS	GIS is a technology that is used to view and analyze data from a geographic perspective. The technology is a piece of an organization's overall information system framework. GIS links location to information (such as people to addresses, buildings to parcels, or streets within a network) and layers that information to give a better understanding of how it all interrelates.

Goal	A broad statement of outcomes to be achieved on behalf of the customers.
GPS	Acronym for Global Positioning System**.,** a navigational and positioning system developed by the U.S. Department of Defense, by which the location of a position on or above the Earth can be determined by a special receiver at that point interpreting signals received simultaneously from several of a constellation of special satellites.
HMO	Acronym for Health Maintenance Organization, a type of health insurance plan in which all services must be received within the provider network and through a primary care physician in order for benefits to be paid.
HMGP	Acronym for Hazard Mitigation Grant Program
IDA	Acronym for Industrial Development Authority.
Interfund Transfers	Payments between budgeted funds are classified as interfund transfers and are included in the operating budget as an expenditure of the contributing fund and as a revenue in the receiving fund. In order to avoid duplication of the same financial resources in the budget presentation and to more accurately reflect the size of the total budget, these amounts are subtracted in presentations of the budget as a whole.
Intergovernmental Revenue	Revenue from other governments, such as the State and Federal governments, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
IT	Acronym for Information Technology.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Modified Accrual	Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.
NOAA	Acronym for National Oceanic and Atmospheric Administration.
Object Series	A subsection of a department's budget which groups similar accounts. Personnel, operating and capital outlay are the three major series used.
Objectives	A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.
Operating Budget	The operating budget contains the annual operating costs of an activity or component, including personnel expenses, maintenance and repair and smaller capital expenses.

O/S	Abbreviation for “Outstanding”, meaning unpaid. Used in debt service schedules.
Performance Measurements	Provides continuous feedback and identifies where adjustments or corrective actions are needed.
Personal Property	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.
PPO	Acronym for Preferred Provider Organization, a type of health insurance plan in which the members have freedom of choice of providers both in and out of network.
Productivity Measures	Data which combines the dimensions of efficiency and effectiveness in a single indicator.
Program	This is a plan or unit under which action may be taken towards meeting and individual or set of goal(s) in the provision of a particular service.
Property Tax Rate	The level at which property values are calculated to determine the amount of taxes to be collected.
Proprietary Funds	Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Funds utilize the accrual basis of accounting where the measurement focus is upon determination of net income. The County’s Public Utilities Fund is its only proprietary fund.
Public Service Property	Property specifically designated for public service use. This includes property purchased or received as a gift by a government. It includes real property such as land and buildings, and other property, such as computers, copiers and cash registers.
QZAB	Acronym for Qualified Zone Academy Bond. The United States Congress enacted a bill called the Tax Payer Relief Act of 1997 that allows schools to borrow at no or nominal interest cost. The intended use for these funds is to create, in each "ACADEMY"; resources to help better educate children and better prepare them for their futures (i.e. college or the workforce).
Real Property	Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.
Reassessment	A periodic re-appraisal of the value of property to serve as a basis for taxation.
Reserve	A portion of a fund’s assets that is restricted for a certain purpose and not available for appropriation.

Revenue	A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to its source, such as local, state, federal and other financing sources.
Service Levels	A descriptive section in the budget narratives, detailing past performance and changes in the quality and quantity of services provided.
Special Assessments	Special Assessments are created by the County in order to raise capital for the cost of a specific project which benefits only a certain group of property owners.
Special Revenue Fund	Special revenue funds account for the proceeds of specific revenue sources (other than those derived from special assessments or dedicated for major capital projects) that are legally restricted to expenditures for specified purposes.
SRO	Acronym for School Resource Officer, a law enforcement officer assigned to work directly with a school or schools.
Straight Line Method	Accounting method for depreciation that reflects an equal amount of wear and tear during each period of an asset's useful life. For instance, the annual straight line depreciation of a $2,500 asset expected to last five years is $500.
STIP	Acronym for Sustainable Technologies Industrial Park.
THU	Acronym for Temporary Housing Unit (for prisoners at local jail)
VPA	Acronym for Virginia Public Assistance, also called Social Services.
Workload Measures	Data which indicates the amount of work performed; strictly a volume count; a measure of inputs and outputs.

INDEX

AMBULANCE AND RESCUE 145
ANIMAL CONTROL 154
BOARD OF SUPERVISORS 113
BUILDING INSPECTIONS 151
CAPITAL IMPROVEMENT PLAN 245
CAPITAL RESERVE 256
CHAPTER X BOARD 173
CIRCUIT COURT 133
CLERK OF THE CIRCUIT COURT 136
CODE COMPLIANCE 201
COMMISSIONER OF THE REVENUE 118
COMMONWEALTH ATTORNEY 139
COMMUNITY COLLEGE 181
COMMUNITY DEVELOPMENT 200
CONTINGENCY 243
COUNTY ADMINISTRATOR 114
COUNTY ATTORNEY 116
COUNTY TREASURER 121
DEBT SERVICE OVERVIEW 217
EASTERN SHORE REGIONAL JAIL 157
ECONOMIC DEVELOPMENT 203
ELECTORAL BOARD 127
EMERGENCY MANAGEMENT 156
EMERGENCY MEDICAL SERVICES 146
EXTENSION SERVICE – JOHNSON GRASS 213
FACILITIES MANAGEMENT 164
FINANCE 123
FIRE PREVENTION & DETECTION 145
GENERAL DISTRICT COURT 133
GENERAL INSURANCE 241
GENERAL REASSESSMENT 120
HARBORS & BOAT RAMPS 190
INDEPENDENT AUDITOR 117
INFORMATION TECHNOLOGY 125
JUDICIAL COURT SERVICES 149
JUVENILE AND DOMESTIC COURT 135
LEGISLATIVE AGENDA 263
LIBRARIES 192
LOCAL HEALTH DEPARTMENT 171
MAGISTRATES 134
NORTHAMPTON COUNTY HEALTH DEPARTMENT 171
OTHER ECONOMIC DEVELOPMENT 207

OTHER WELFARE (COMPREHENSIVE SERVICES ACT) 173
PARKS & RECREATION 189
PLANNING & ZONING 197
PLANNING COMMISSION 206
PUBLIC UTILITIES 166
PUBLIC WORKS ADMINISTRATION 161
SCHOOL OPERATIONS 183
SHERIFF 143
SOCIAL SERVICES 174
SOIL & WATER CONSERVATION 208
TRANSFERS OUT 242
VICTIM/WITNESS PROGRAM 138
WASTEWATER PROJECT 258
WELFARE ADMINISTRATION 173
WETLANDS & ARCH. REVIEW BOARD 205
WORKERS COMPENSATION INSURANCE 240