County of Northampton, Virginia

Annual Operating Budget
2014-2015

On April 15, 1964, the dream of a structure bridging the lower Chesapeake Bay to connect Virginia's Eastern Shore with the mainland of Virginia became a reality with the opening of the Chesapeake Bay Bridge-Tunnel, one of the seven engineering wonders of the modern world…

For fifty years, the Chesapeake Bay Bridge-Tunnel has captured worldwide attention as a modern engineering wonder and an important East Coast travel convenience. Crossing over and under open waters where the Chesapeake Bay meets the Atlantic Ocean, the Bridge-Tunnel provides a direct link between Coastal Virginia and the Delmarva Peninsula (Delaware plus the Eastern Shore counties in Maryland and Virginia), and saves 90 miles from the journey between Virginia Beach and points north of Wilmington, Delaware, as compared to the I-64/I-95 corridor.

The Chesapeake Bay Bridge and Tunnel Commission is the governing body of the District. The Commission consists of eleven members who are appointed by the Governor of the Commonwealth of Virginia. One member represents the Commonwealth Transportation Board and the remaining ten members represent the localities within the District. The District is comprised of six cities: Virginia Beach, Norfolk, Portsmouth, Chesapeake, Hampton, Newport News; and the two Eastern Shore counties of Northampton and Accomack.

Following its opening on April 15, 1964, the Bridge-Tunnel was selected "One of the Seven Engineering Wonders of the Modern World" in a worldwide competition that included more than one hundred major projects. In addition, in 1965, it was distinguished as "The Outstanding Civil Engineering Achievement" by the American Society of Civil Engineers. In 2000, the Bridge-Tunnel was recognized by Structural Engineer magazine as one of the "Seven Structural Engineering Wonders of America for the 20th Century." In 2007, the Chesapeake Bay Bridge-Tunnel was selected as one of Virginia's "Top Seven Manmade Wonders" in an online poll conducted by the *Richmond Times-Dispatch*.

To date, over 120 million commercial and passenger vehicles have crossed the Bridge-Tunnel. In order to meet traffic demands and provide for a safer crossing, construction of a parallel crossing project began in the summer of 1995, and Phase I opened to four-lane traffic (excluding tunnels) on April 19, 1999. No less challenging than construction of the original span, this project once again drew focus to a remarkable achievement in engineering and construction. Today, we are "tunneling forward," as we prepare for the construction of Phase II-A, Parallel Thimble Shoal Channel Tunnel.

For more information on the Chesapeake Bay Bridge-Tunnel, please visit www.cbbt.com.

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LIST OF OFFICIALS

BOARD OF SUPERVISORS
Larry E. LeMond, Chairman
Richard L. Hubbard, Vice Chairman
Oliver H Bennett
Granville F. Hogg, Jr.
Laurence J. Trala

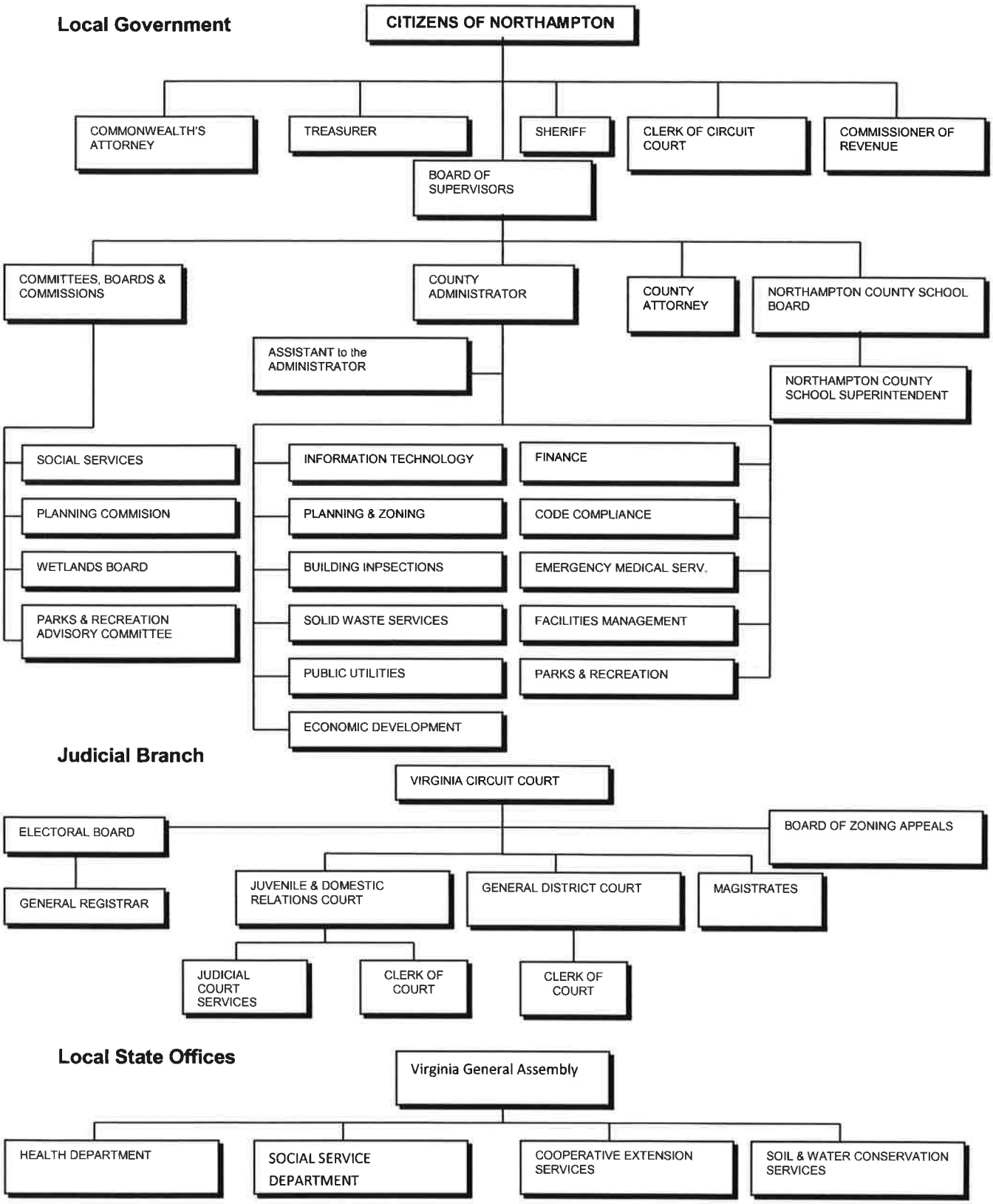
COUNTY OFFICIALS
Katherine H. Nunez, County Administrator
Leslie M. Lewis, Director of Finance
Bruce D. Jones, Jr., County/Commonwealth Attorney
Cynthia S. Bradford, Treasurer
Anne G. Sayers, Commissioner of Revenue
Traci W. Johnson, Clerk of Court
David L. Doughty, Jr., Sheriff
Terrence P. Flynn, Registrar

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

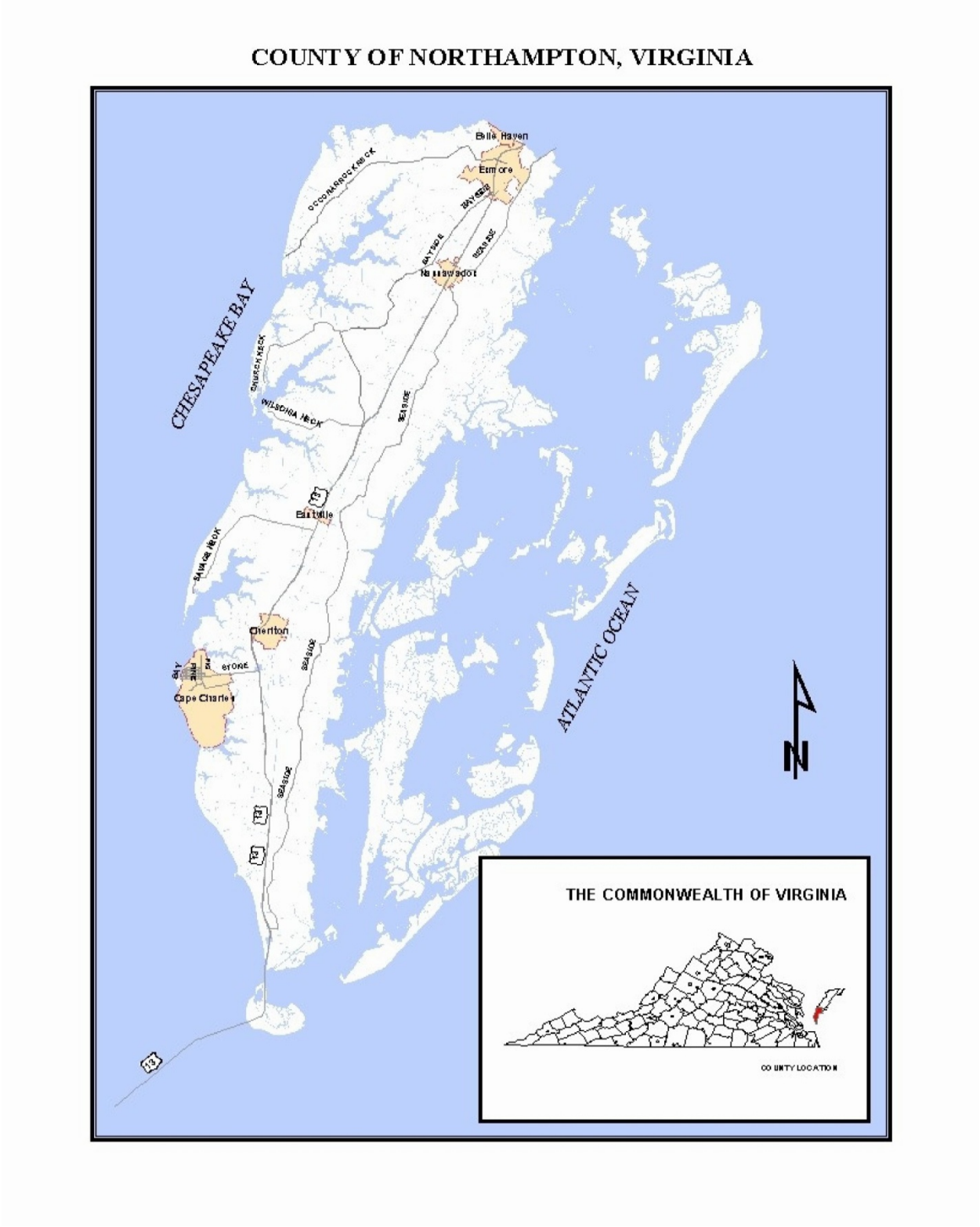
INDEPENDENT AUDITOR
Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
Richmond, Virginia 23236

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

ORGANIZATION CHART



MAP OF COUNTY



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.

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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 elected by the citizens of Northampton County. 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

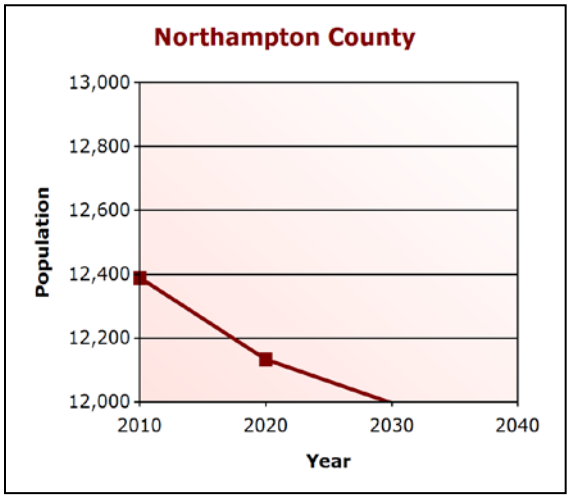
Northampton's population has increased and decreased intermittently since 1970. In 2000, the County had 13,093 residents. It is expected that the County's population will decrease gradually to 11,896 by 2040 based on the U.S. Census Bureau. The following table presents population figures for selected years and estimates for 2020, 2030 and 2040.

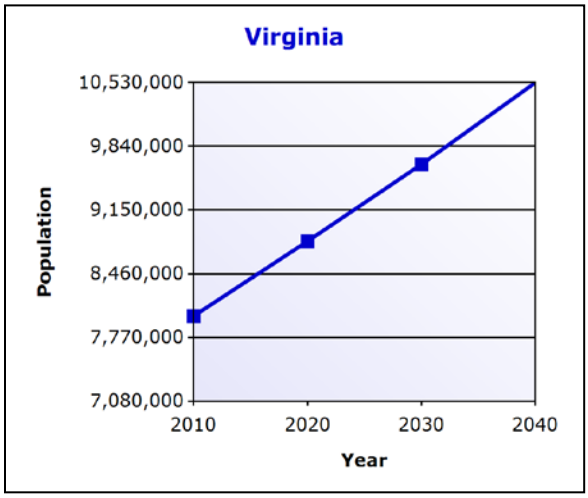
Population and Rates of CHANGE
(Actual and Projected)

	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.

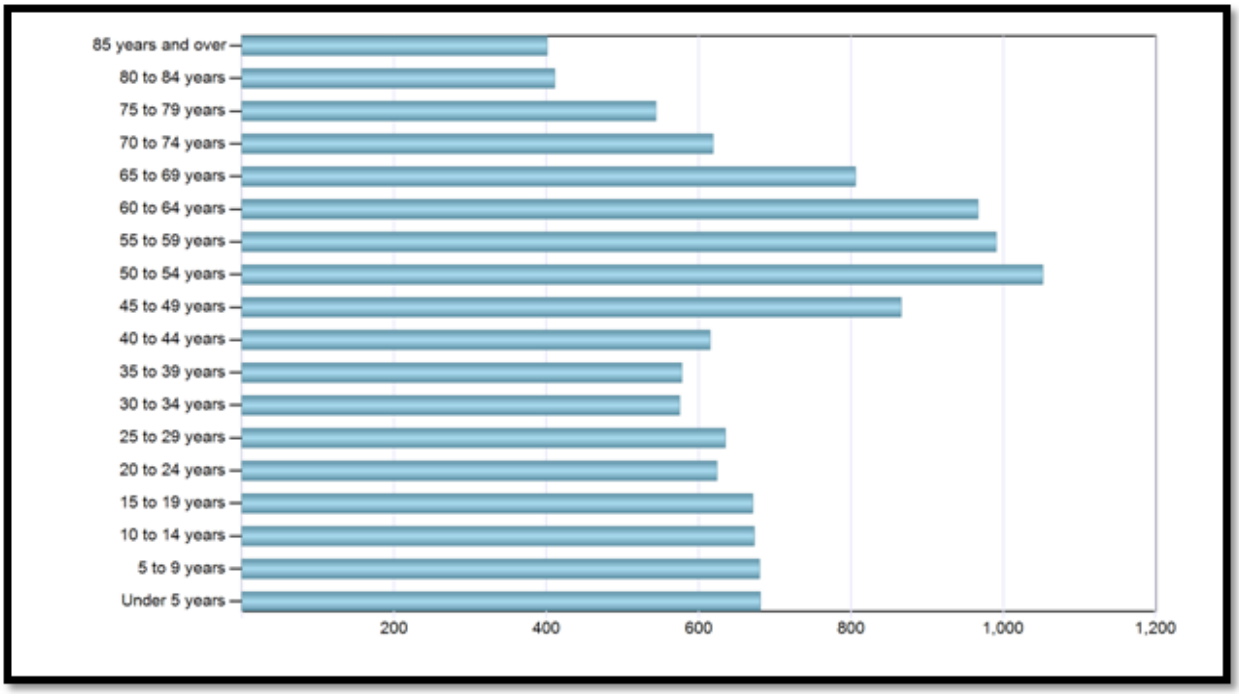
POPULATION CHANGE





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

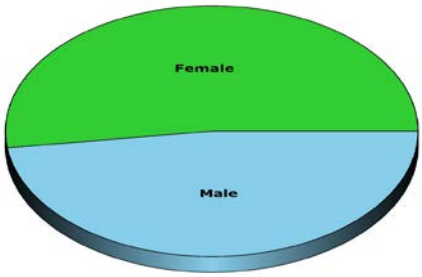
	2020	2030	2040
Total			
Total Population	12,133	11,996	11,896
Race			
White	6,768	6,330	5,907
Black or African American	4,368	4,268	4,088
Asian	144	210	298
Other	854	1,188	1,602
Ethnicity			
Not Hispanic or Latino (of any race)	10,912	10,380	9,808
Hispanic or Latino (of any race)	1,221	1,616	2,088

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**



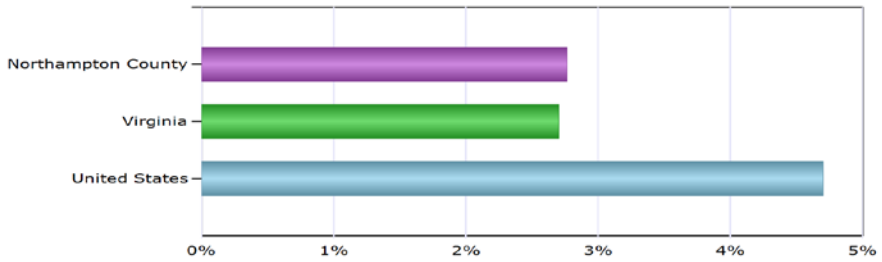
NORTHAMPTON PROJECTED POPULATION BY GENDER AND AGE

	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)



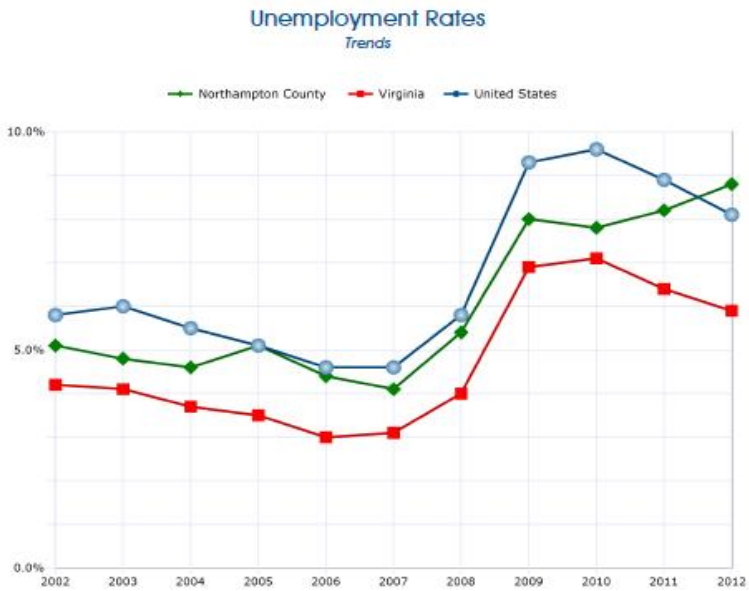
ECONOMIC FACTORS

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

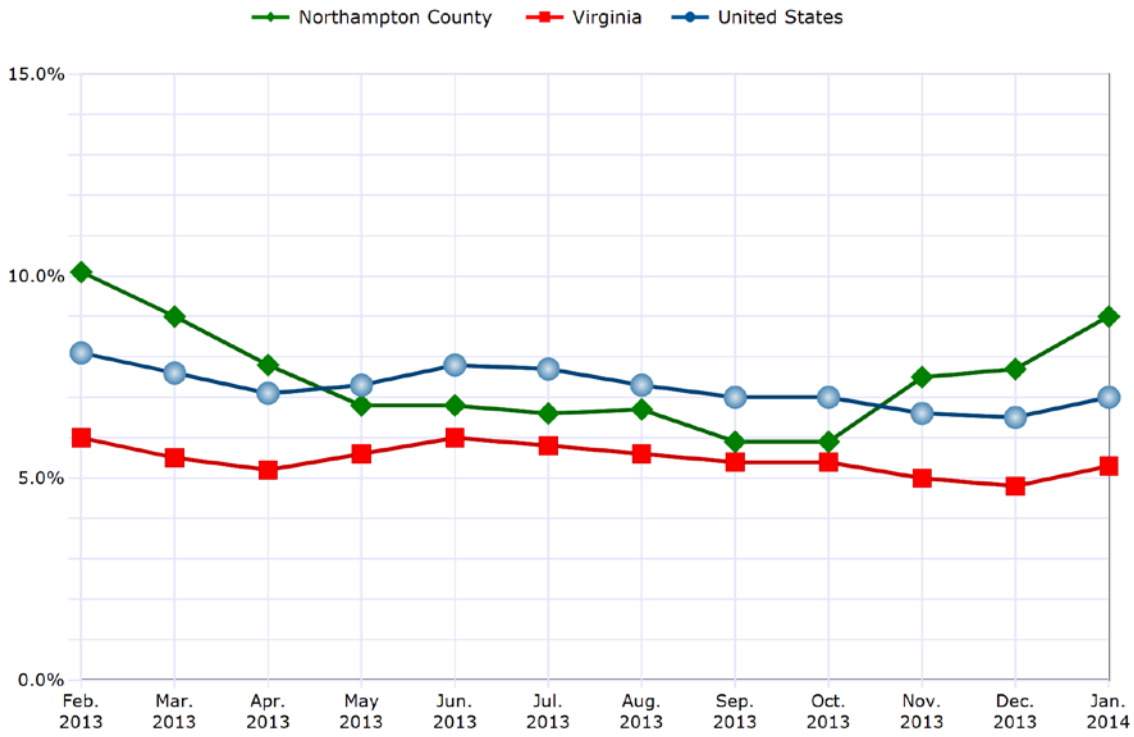
Unemployment trends in Northampton County in the past mirror those of the nation and Commonwealth. Unemployment rates in the County have historically been above the Commonwealth's average but below the national levels. For this fiscal year, unemployment rate for Northampton County is above both the state and national level.



	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
FEBRUARY 2013 – JANUARY 2014



	Northampton County	Virginia	United States
Feb. 2013	10.1%	6.0%	8.1%
Mar. 2013	9.0%	5.5%	7.6%
Apr. 2013	7.8%	5.2%	7.1%
May 2013	6.8%	5.6%	7.3%
Jun. 2013	6.8%	6.0%	7.8%
Jul. 2013	6.6%	5.8%	7.7%
Aug. 2013	6.7%	5.6%	7.3%
Sep. 2013	5.9%	5.4%	7.0%
Oct. 2013	5.9%	5.4%	7.0%
Nov. 2013	7.5%	5.0%	6.6%
Dec. 2013	7.7%	4.8%	6.5%
Jan. 2014	9.0%	5.3%	7.0%

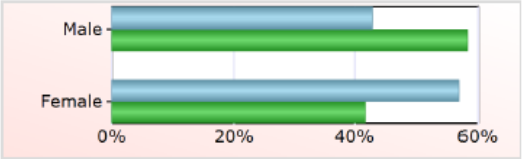
Source: Virginia Employment Commission, Local Area Unemployment Statistics.

UNEMPLOYMENT DEMOGRAPHICS

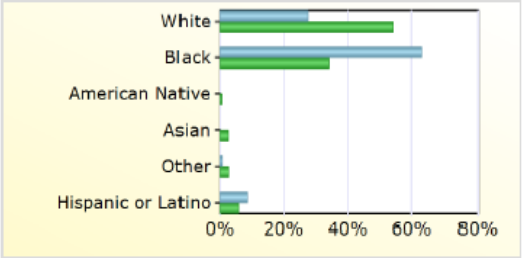
Northampton County - (163 claimants)

Virginia - (51,023 claimants)

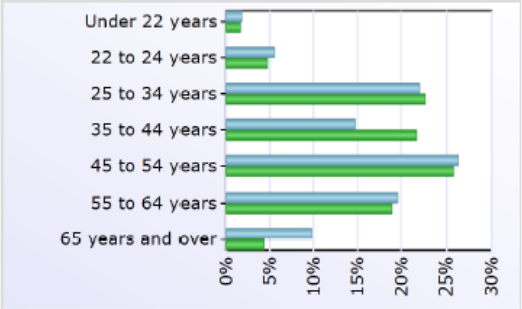
Gender	Northampton County	Virginia
Male	70	29,715
Female	93	21,308
Unspecified		



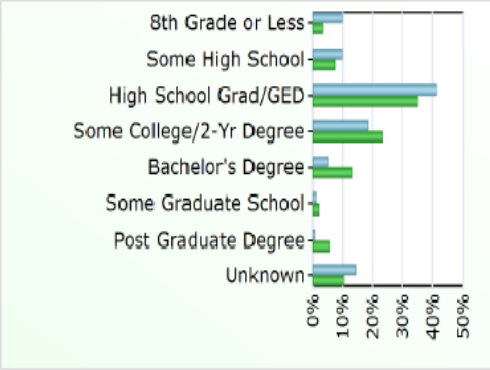
Race	Northampton County	Virginia
White	45	27,716
Black	103	17,412
American Native		249
Asian		1,302
Other	1	1,373
Hispanic or Latino	14	2,971



Age	Northampton County	Virginia
Under 22 years	3	830
22 to 24 years	9	2,421
25 to 34 years	36	11,598
35 to 44 years	24	11,101
45 to 54 years	43	13,177
55 to 64 years	32	9,669
65 years and over	16	2,227
Unknown		



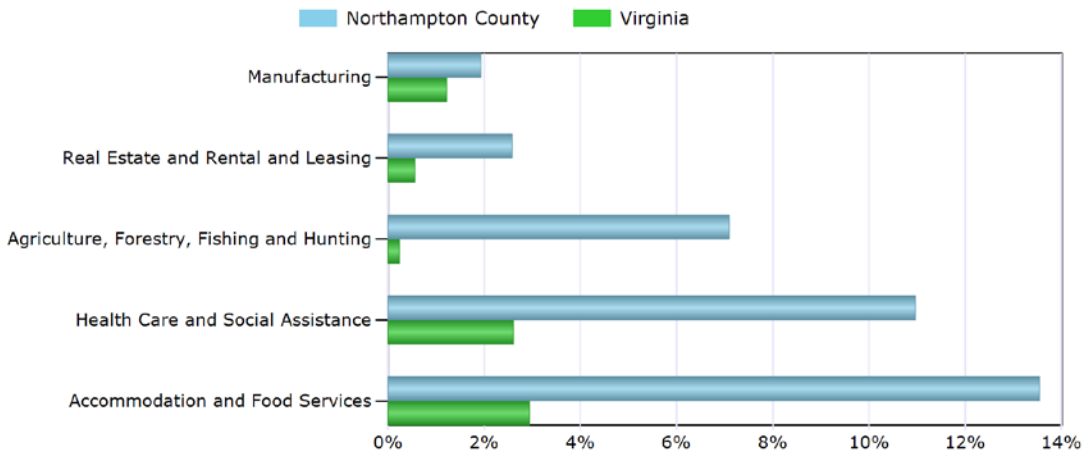
Education	Northampton County	Virginia
8th Grade or Less	16	1,462
Some High School	16	3,701
High School Grad/GED	67	18,030
Some College/2-Yr Degree	30	12,057
Bachelor's Degree	8	6,746
Some Graduate School	2	1,054
Post Graduate Degree	1	2,737
Unknown	23	5,236



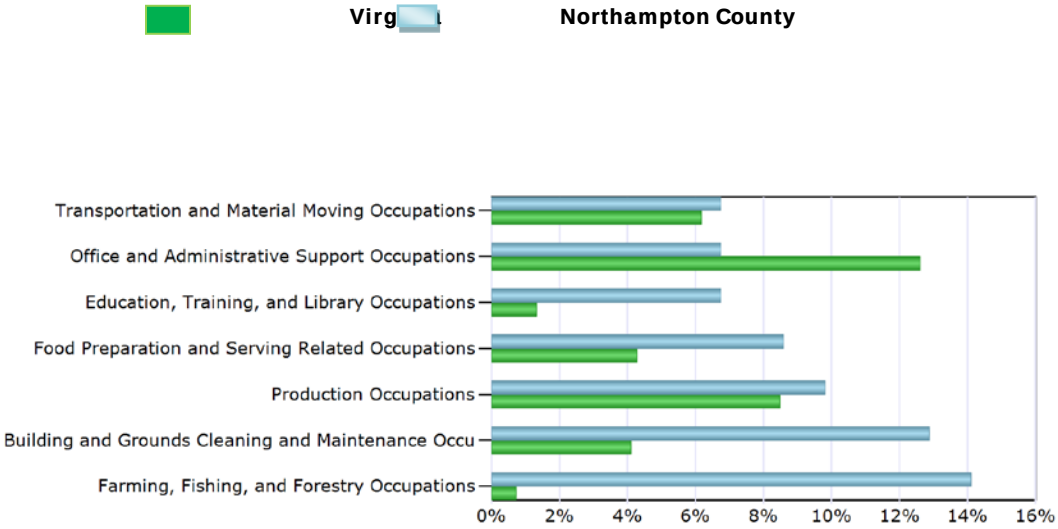
Source: Virginia Employment Commission,
Characteristics of the Insured Unemployed, February 2014.

EMPLOYMENT BASE

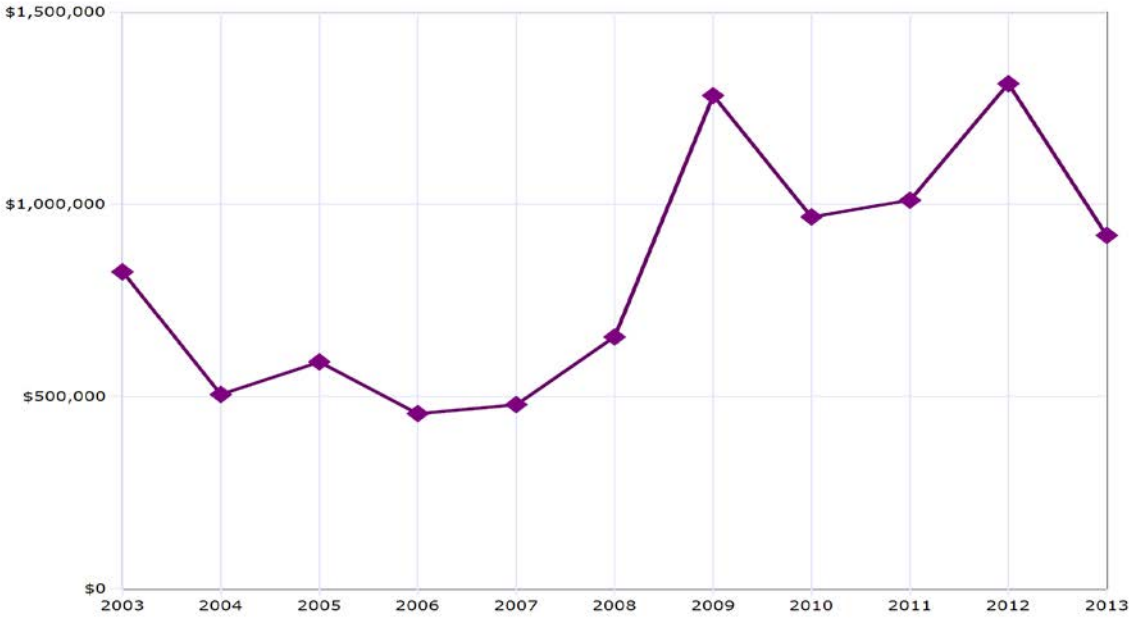
Top 5 Industries with Largest Number of Claimants in Northampton County (February 2014)



Top 5 Occupations Groups with Largest Number of Claimants in Northampton County (February 2014)



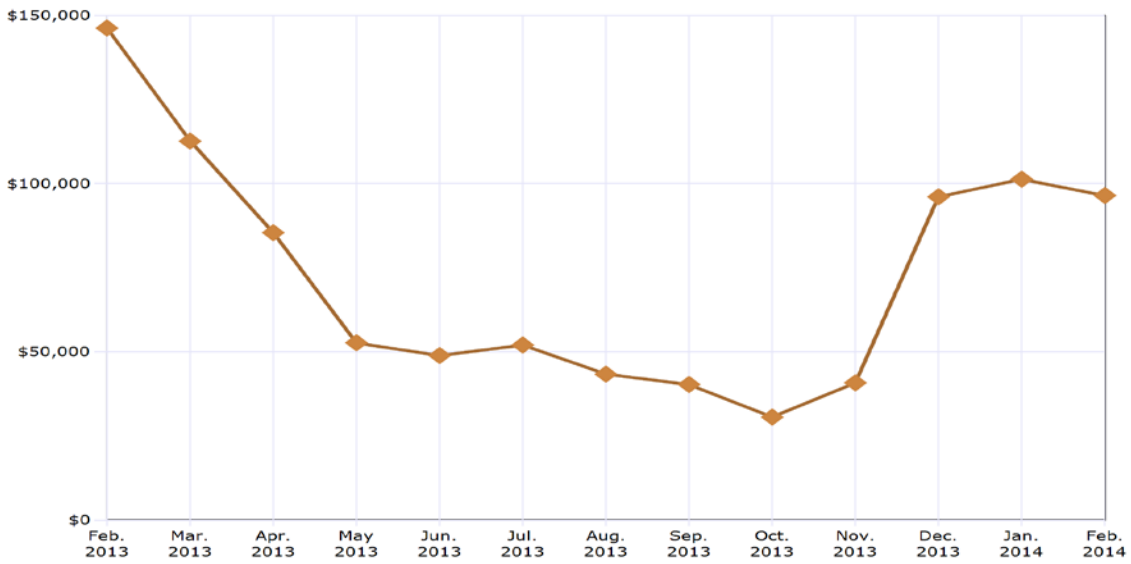
UNEMPLOYMENT INSURANCE PAYMENT 2003 THROUGH 2013



	Weeks Paid	Amount Paid
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
2013	4,534	$919,312

MONTHLY UNEMPLOYMENT INSURANCE PAYMENTS

February 2013 THROUGH February 2014



	Weeks Paid	Amount Paid
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
Jul. 2013	235	$52,033
Aug. 2013	190	$43,369
Sep. 2013	194	$40,294
Oct. 2013	164	$30,595
Nov. 2013	259	$40,797
Dec. 2013	557	$96.091
Jan. 2014	576	$101,337
Feb. 2014	558	$96,488

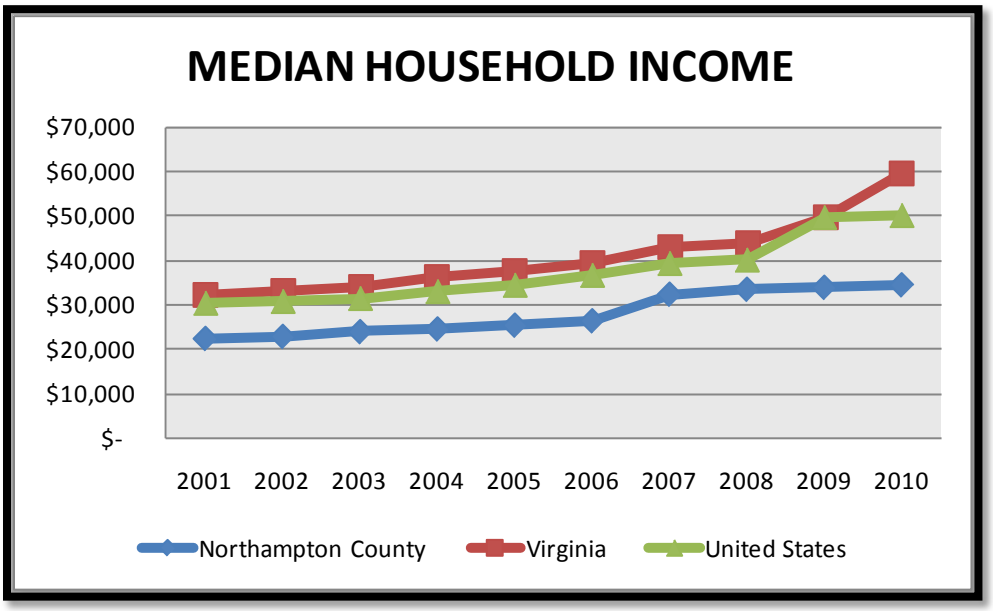
INCOME

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 September 30, 2013.

Total employment in Northampton County as of September 2013 was 6,194

Source: Virginia Employment Commission

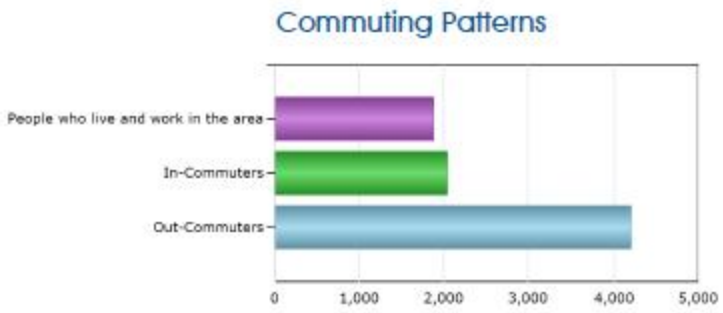
Northampton County Employers by Size of Establishment

0 to 4 employees	317
5 to 9 employees	67
10 to 19 employees	33
20 to 49 employees	34
50 to 99 employees	11
100 to 249 employees	6
250 to 999 employees	0
500 to 999 employees	0
1000 and over employees	0
	472

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	470
5 to 9 employees	441
10 to 19 employees	426
20 to 49 employees	1,021
50 to 99 employees	739
100 to 249 employees	756
250 to 999 employees	0
500 to 999 employees	0
1000 and over employees	0
	6,194



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

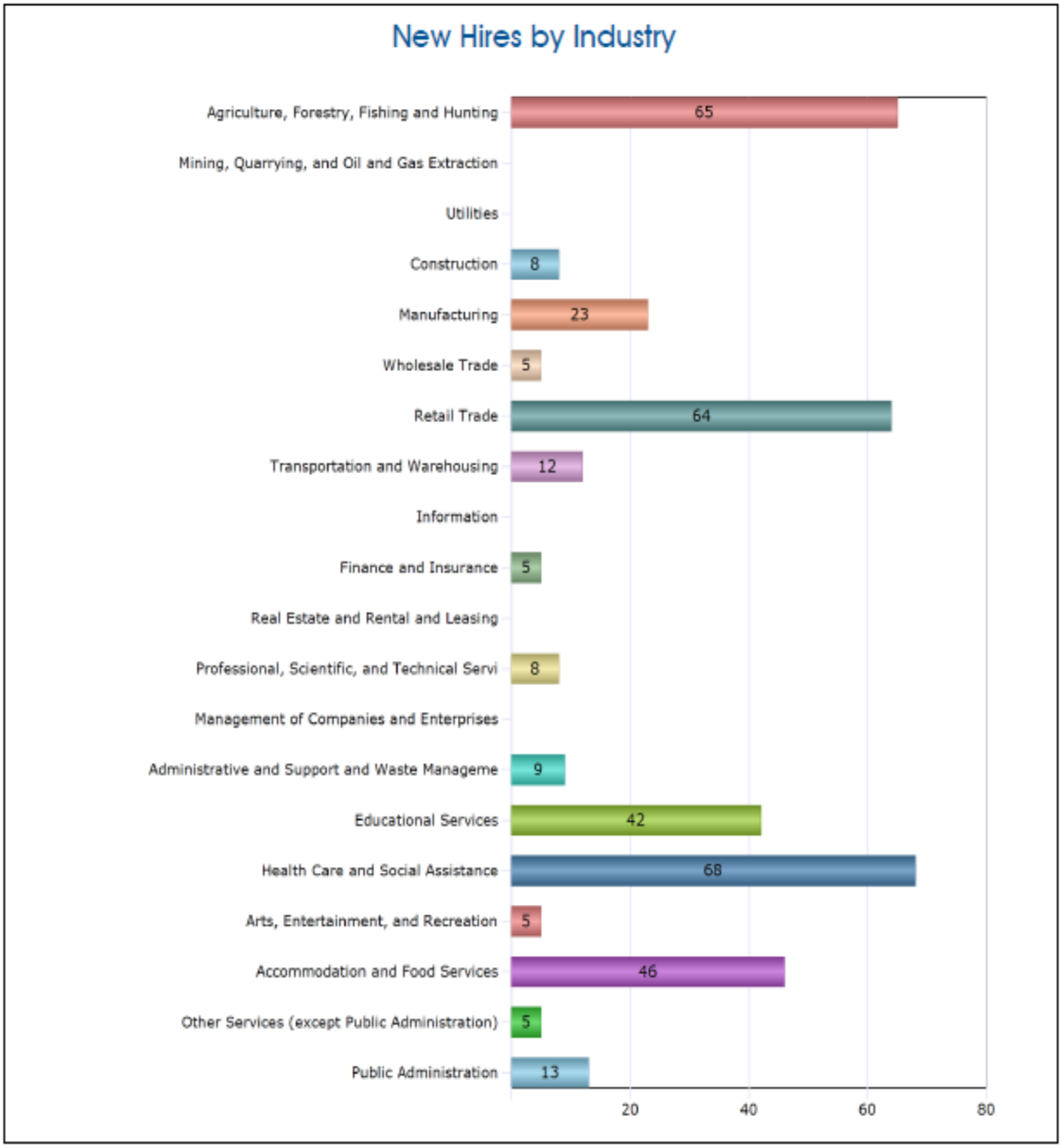
Top Ten Places Workers are Commuting From

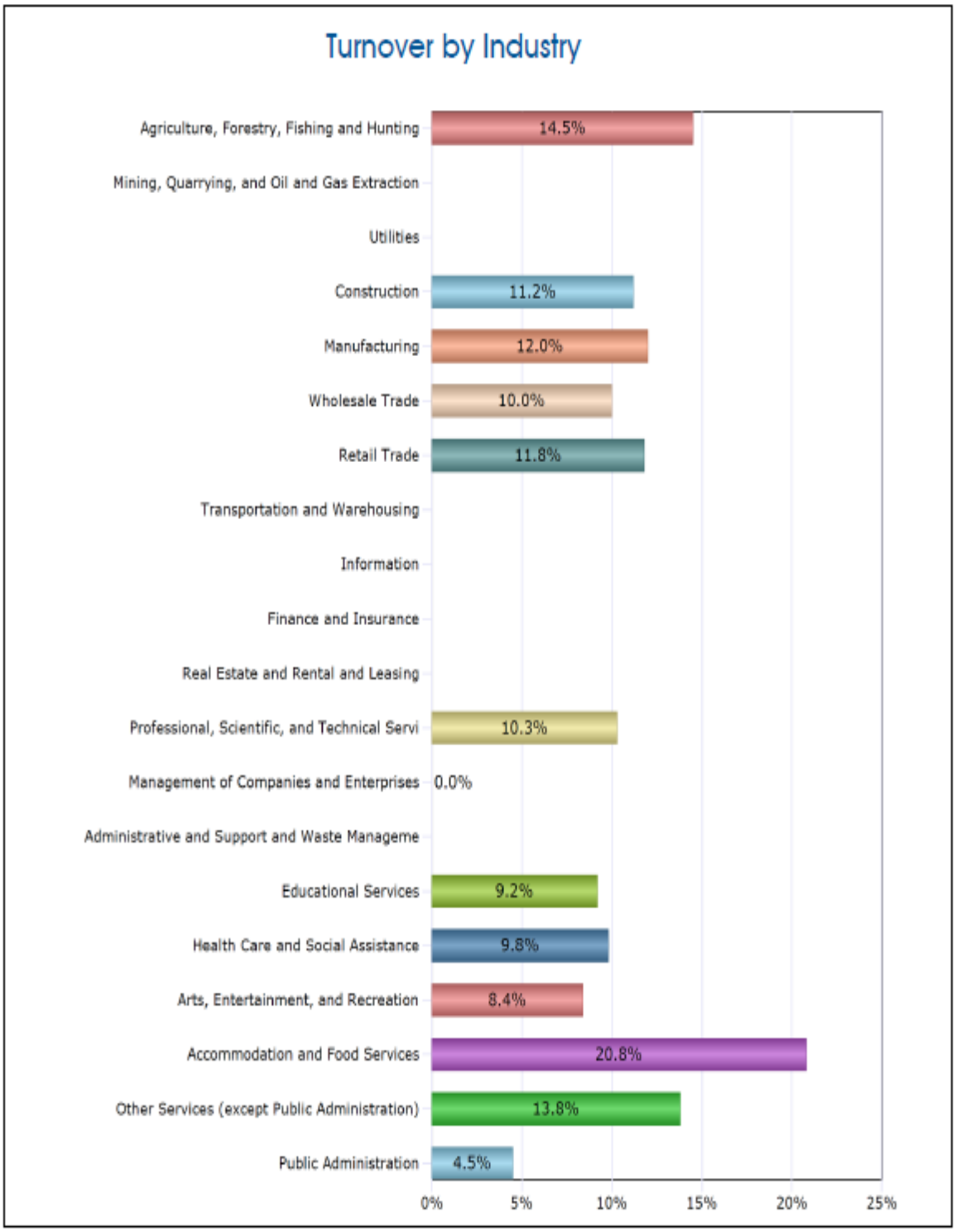
Area	Number of Commuters
Accomack County, Va.	963
Virginia Beach, Va.	144
Norfolk, Va.	64
Newport News, Va.	35
Portsmouth, Va.	39
Suffolk, Va.	42
Isle of Wight County, Va.	32
Chesterfield County, Va.	28
York County, Va.	28
Prince William County, Va.	25

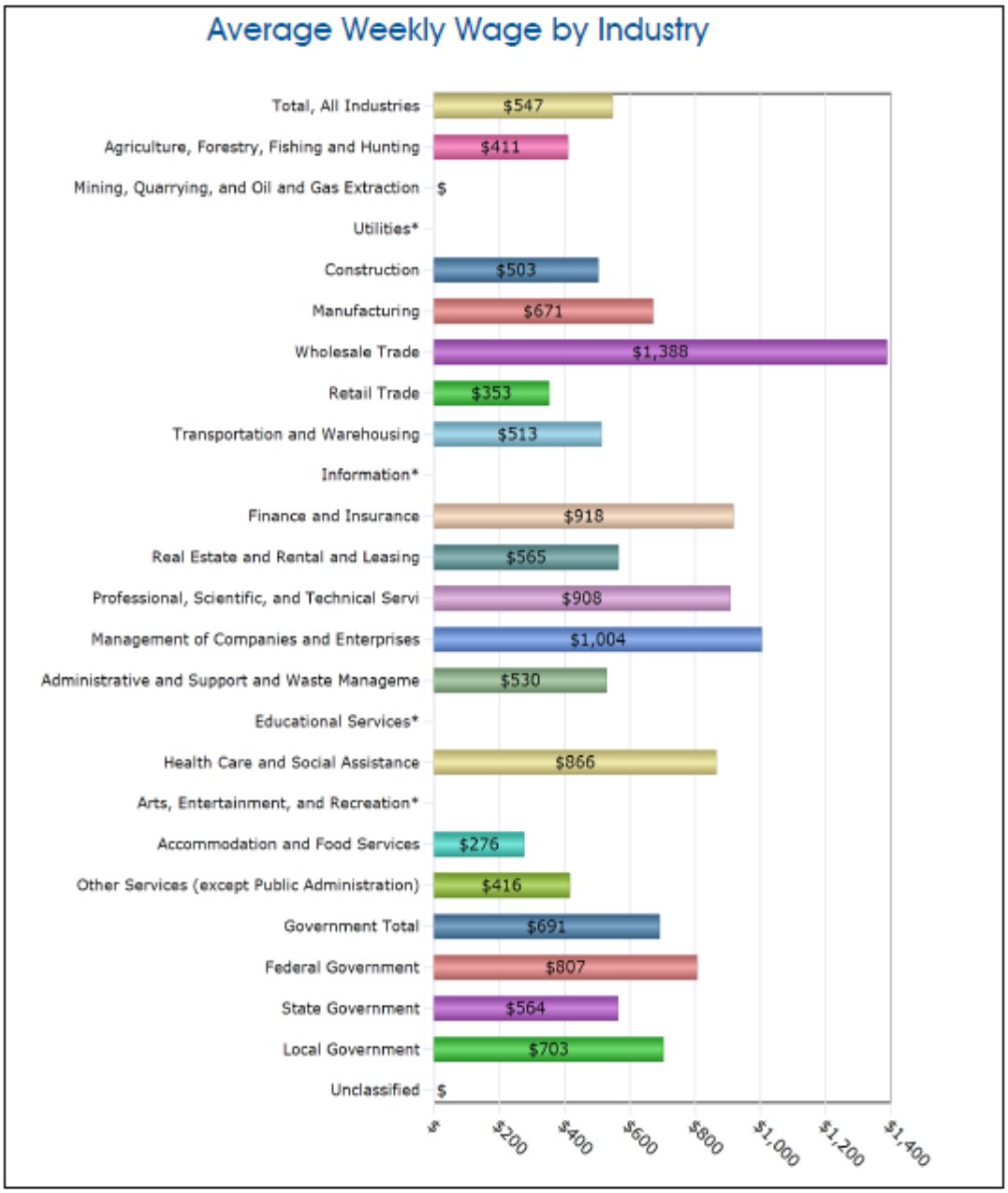
50 Largest Employers

1. Lfc Agricultural Services Inc
2. Pacific Tomato Growers Ltd
3. Riverside Regional Medical Center
4. Northampton County Schools
5. County of Northampton
6. Chesapeake Bay Bridge Tunnel
7. Heritage Hall
8. New Raveena Inc
9. Bayshore Concrete Products Company
10. Ballard Fish and Oyster Company Inc.
11. Food Lion
12. Tankard Nurseries
13. Eastern Shore Rural Health System
14. Ballard Brothers Fish Company
15. Mcdonalds
16. Bay Creek Golf Management LLC
17. David's Nursery
18. C & E Farms
19. Administaff
20. Broadwater Academy
21. Hardee's
22. Rural Family Development
23. H M Terry Company Inc
24. Town of Cape Charles
25. Cape Center & Sting Rays
26. Norfolk Cent YMCA
27. Harmony Hospitality Inc
28. The Hungry Crab LLC
29. Rayfield's Pharmacy
30. Gingernut LLC
31. Postal Service
32. Wescoat Nurseries Inc
33. Virginia Department of Conservation
34. Bio Medical Applications
35. J C Walker Brothers Inc
36. Shore Stop Store
37. Pay Admin LLC
38. Rommels Ace Home Center
39. Great Machipongo Clam Shack
40. Meatland & Foodcity
41. Town of Exmore
42. Rite Aid
43. Royal Farms 79
44. Yaros Farms Inc
45. Custis Farms Inc
46. Exmore Diner, Inc.
47. Taco Bell Pizza Hut KFC
48. Beb Corporation
49. Nova Counseling Group Inc
50. USI Insurance Services

Source: Virginia Employment Commission,
Quarterly Census of Employment and Wages (QCEW), 3rd Quarter (July, August, September) 2013.


New Hires by Industry
Agriculture, Forestry, Fishing and Hunting
65
Mining, Quarrying, and Oil and Gas Extraction
Utilities
Construction
8
Manufacturing
23
Wholesale Trade
5
Retail Trade
64
Transportation and Warehousing
12
Information
Finance and Insurance
5
Real Estate and Rental and Leasing
Professional, Scientific, and Technical Servi
8
Management of Companies and Enterprises
Administrative and Support and Waste Manageme
9
Educational Services
42
Health Care and Social Assistance
68
Arts, Entertainment, and Recreation
5
Accommodation and Food Services
46
Other Services (except Public Administration)
5
Public Administration
13
20
40
60
80


Turnover by Industry
Agriculture, Forestry, Fishing and Hunting
14.5%
Mining, Quarrying, and Oil and Gas Extraction
Utilities
Construction
11.2%
Manufacturing
12.0%
Wholesale Trade
10.0%
Retail Trade
11.8%
Transportation and Warehousing
Information
Finance and Insurance
Real Estate and Rental and Leasing
Professional, Scientific, and Technical Servi
10.3%
Management of Companies and Enterprises
0.0%
Administrative and Support and Waste Manageme
Educational Services
9.2%
Health Care and Social Assistance
9.8%
Arts, Entertainment, and Recreation
8.4%
Accommodation and Food Services
20.8%
Other Services (except Public Administration)
13.8%
Public Administration
4.5%
0%
5%
10%
15%
20%
25%


Average Weekly Wage by Industry
Total, All Industries
$547
Agriculture, Forestry, Fishing and Hunting
$411
Mining, Quarrying, and Oil and Gas Extraction
$
Utilities*
Construction
$503
Manufacturing
$671
Wholesale Trade
$1,388
Retail Trade
$353
Transportation and Warehousing
$513
Information*
Finance and Insurance
$918
Real Estate and Rental and Leasing
$565
Professional, Scientific, and Technical Servi
$908
Management of Companies and Enterprises
$1,004
Administrative and Support and Waste Manageme
$530
Educational Services*
Health Care and Social Assistance
$866
Arts, Entertainment, and Recreation*
Accommodation and Food Services
$276
Other Services (except Public Administration)
$416
Government Total
$691
Federal Government
$807
State Government
$564
Local Government
$703
Unclassified
$
$
$200
$400
$600
$800
$1,000
$1,200
$1,400

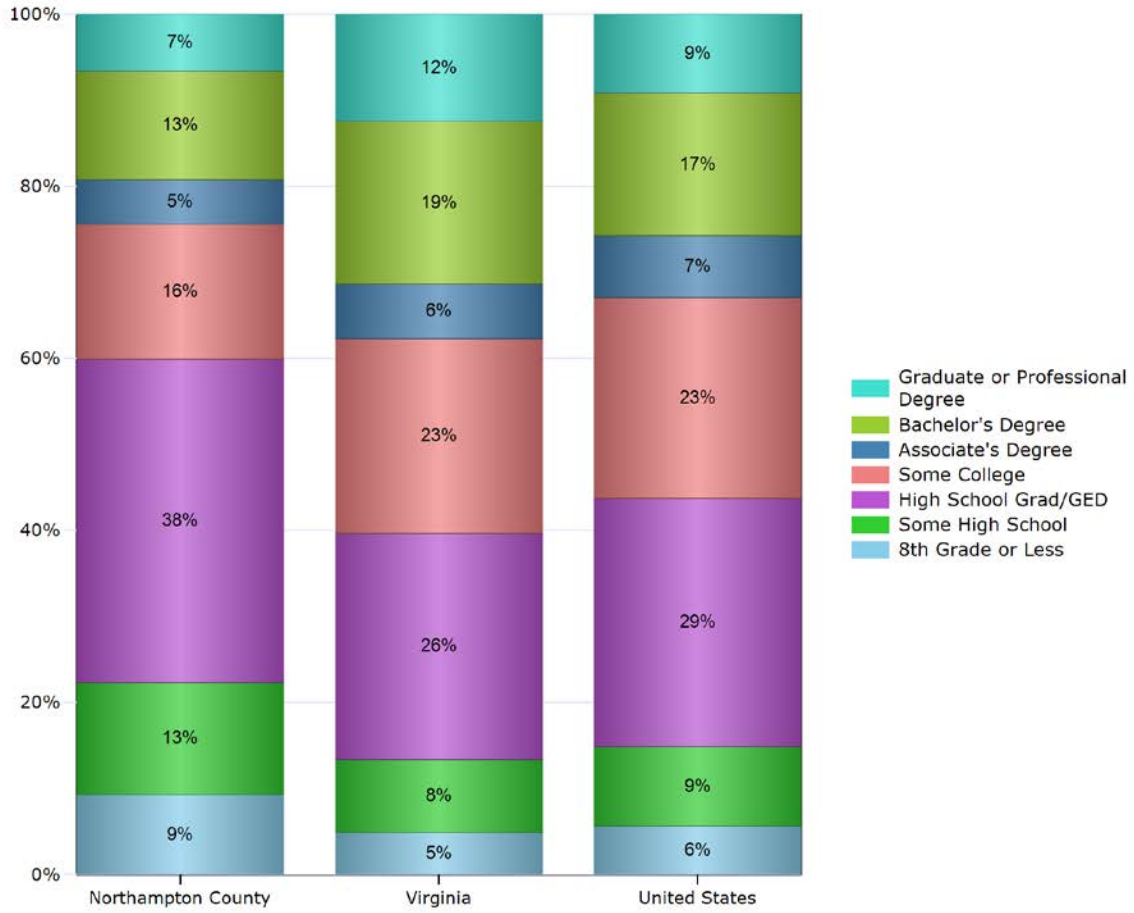
EDUCATION PROFILE

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.

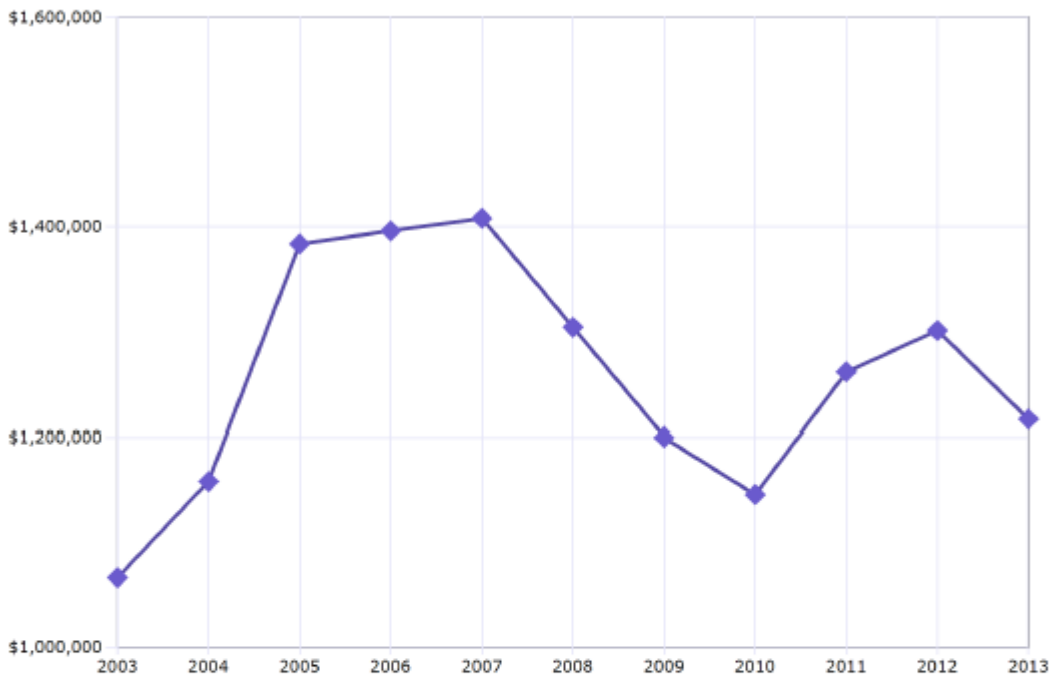
Educational Attainment

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



ECONOMY

Northampton County local sales tax decreased in FY13. Local sales tax decreased 6% from FY12 as the chart states below.

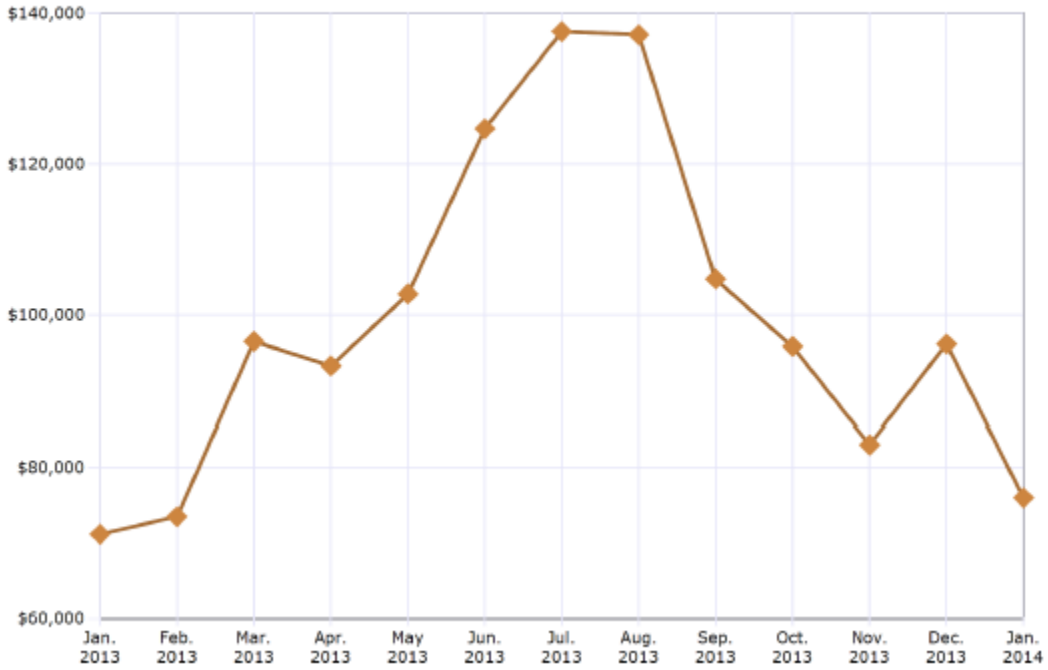


	Northampton County	Virginia
2003	$1,066,727	$838,275,059
2004	$1,158,382	$914,499,686
2005	$1,383,369	$976,923,577
2006	$1,396,025	$1,028,544,074
2007	$1,407,884	$1,056,766,678
2008	$1,303,868	$1,032,815,078
2009	$1,199,912	$979,594,664
2010	$1,145,874	$992,820,512
2011	$1,261,387	$1,035,981,229
2012	$1,300,717	$1,080,663,042
2013	$1,216,435	$1,093,292,668

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
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
Jun. 2013	$124,693	$97,114,277
Jul. 2013	$137,590	$89,789,825
Aug. 2013	$137,158	$90,429,025
Sep. 2013	$104,763	$89,406,482
Oct. 2013	$95,828	$96,556,090
Nov. 2013	$83,007	$89,492,740
Dec. 2013	$96,156	$101,384,261
Jan. 2014	$76,022	$81,197,494

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, preliminary figures indicate that travel expenditures in the County exceeded $71,160,661 in 2013 and approximately 768 tourism-related jobs are located in the County. Travel expenditures increased by 3.4% since 2012 and increased a total of 12.5% since 2010. In addition the number of tourism related jobs increased by a total of 4% since 2010. Major tourism spots on the Eastern Shore of Virginia include the Assateague Island National Seashore, the Chincoteague National Wildlife Refuge, Kiptopeke State Park, 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 within the County. A portion of the additional funding is ear-marked for capital projects related to tourism within the County. 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.

Budgeted transient Occupancy Tax from Motels, Hotels, campground and other short term accommodations for the FY15 budget show a 5% increase from the amended budget FY14. Budgeted Food and Beverage Taxes for the FY15 budget shows no change from the amended budget FY14.

Housing

According to the 2012 U.S. Census (the most recent data available), there were 7,307 total housing units (including rental apartments) located in the County of Northampton, of which 5,025 were occupied. Of those occupied units, the following table presents data regarding their respective types of occupancy.

Housing Units by Occupancy

	2012
Owner Occupied	3,487
Renter Occupied	1,538
Total:	5,025

Source: U.S. Department of Commerce, Census Bureau, 2012 Census

The County's continues to be dependent on property tax revenue as its major source of revenue. For FY15, property tax revenue is expected to generate 67% of General Fund revenues compared to 50% in FY04. For FY15, current year real estate tax revenues are expected to increase slightly over FY14. Overall property tax revenue is expected to increase by less than 1%.

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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

October:

- ✓ Finance Director and County Administrator establish schedule
- ✓ Preliminary revenue estimates are formulated
- ✓ Current budget reviewed and expenditure targets verified
- ✓ Distribute budget instructions to department heads and constitutional officers
- ✓ Request all outside agencies to submit requests for contributions

November:

- ✓ Budget requests and goals and objectives are formulated by department heads and constitutional officers
- ✓ School Board budget is requested
- ✓ Receive budget requests and year-end estimates from departments and constitutional officers by November 22

December/January:

- ✓ Request School Board's request for local contribution by December 31
- ✓ Finance Department reviews department budget submissions and goals and objectives
- ✓ Revenue estimates are revised

February:

- ✓ The Finance Director and County Administrator balance appropriations to estimated revenues to develop a recommended budget
- ✓ Revenues are refined and are presented to Board of Directors
- ✓ Expenditures are compiled and presented to Board of Directors

March/April:

- ✓ 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:

- ✓ 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

BUDGET MESSAGE

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

BOARD OF SUPERVISORS
Larry LeMond, Chairman
Richard L. Hubbard, Vice Chairman
Oliver H. Bennett
Granville F. Hogg, Jr.
Laurence J. Trala

Katherine H. Nunez
County Administrator

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

6/16/2014

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 2015 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 2015 Budget totals $42,109,565, a decrease of $829,420 from the adopted Fiscal Year 2014 budget. The development of the Fiscal Year 2015 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 the economy has not completely stabilized for each of these revenue streams and there is a constant refinement throughout the year to ensure that our projections are being met.

This budget is very conservative in the revenue projections from state aid since the General Assembly has not completed and adopted a Biennium Budget at the time of adoption of this budget. Therefore, the State Sales Tax and Compensation Board funding which supports the personnel costs of the Constitutional Offices have been maintained at Fiscal Year 2014 level as well as the contribution from the Social Services Fund to the General Fund for the Cost Allocation Contribution for County Services has been reduced.

At the local level, we are seeing mixed results that do not deliver a clear message if our local economy is truly on the rebound. The housing economy has not continued its growth from the past year but has showed signs of slowing down, reflective in the decreased recordation taxes and building permit activity as well as little growth in solid waste. Nevertheless, we are seeing increases in ambulance fees and court fees, showing that there is increased activity in the need for medical services and public safety services for our residents and visitors to the area. The revenue streams that are influenced through visitor or transitory traffic moving through the county continue delivering mixed messages. While the Transient Occupancy Tax continues to increase, the meals & beverage tax as well as the Sales Use Tax are not meeting projections, seeming to paint a picture that we have visitors to the community who just aren't eating or shopping while they are staying within our locality.

As part of the budget, we have continued with the establishment of a Capital Reserve Fund. In the FY2014 budget, $777,640 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 FY2015 budget, we have provided as a contribution into this fund the same 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 FY2015 budget includes funding to provide three traffic enforcement officers which will be offset by an increase in the traffic fine revenue. In the FY2015 budget, a county administrative assistant position and an Assistant Zoning Administrator position were eliminated. Two Emergency Medical Services Positions and one Electoral Board Assistant position were added.

Relative to employee compensation and associated benefits, there was no Cost of Living Allowance (COLA), no merit increases, and no bonus in this proposed budget for any County staff or Constitutional Offices. A pay study was commissioned for the Social Services Board which recommended pay adjustments for the Social Services staff, totaling $54,877. This has been included in the Social Services budget. The county's Health and Dental insurance premium will increase by 10%, effective October 1, 2014. The county is absorbing this increase, which impacts our health & dental insurance line by approximately $77,000. The Virginia Retirement System (VRS) Employer Contribution rate for FY15 and FY16 is 9.64%. The County has fully funded this rate within this proposed budget. It is a decrease from our FY14 rate of 9.8%. However, the Group Life Insurance Employer (GLIP) Contribution rate for FY15 & FY16 is 1.32%, an increase over the FY14 rate of 1.19%. Overall, this was a savings of approximately $3,000 between VRS and GLIP.

The budget continues the County's commitment to supporting 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. Additionally, the County now covers the cost of providing Line of Duty coverage for all volunteers as a result of the State ceasing its funding of this benefit and requiring the localities to address this issue. In preparation for the hospital relocating to Accomack County in FY2016 and the impact that will have on our delivery of emergency medical services, this budget includes not only the funding for 2 new EMT positions but also the associated costs for training and equipping these positions.

The County has increased its contribution to support the operations of the regional 911 Center, reflective of the increased call volume and upgrade of technologies for this operation. The County is also providing the first of three annual contributions in the amount of $111,000 for site work and design at the Eastern Shore Community College as they begin a capital project to renovate the primary campus building.

This budget reflects the usage of $303,000 from debt reserves to meet the obligations of the Debt Service Funds; said reserves were created from the increased state reimbursement associated with the construction of the regional jail and are used to reduce the amount of revenue needed from the General Fund to meet our debt obligations.

VISION AND MISSION STATEMENT

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 Emergency Medical Services and encourage 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 for high-quality educational and job readiness skills for all County residents

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 communication with the School Board on matters of importance to the community, including the following:** **(a) Increase graduation rates across demographic categories.** **(b) Obtain accreditation for each school within the School District.** **(c) Develop a mutually acceptable Capital Plan for the School District.** **(d) Develop frequent and ongoing status reports on the approved capital projects, including reports on the conditions of the school facilities.** **D. 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, 2015.**

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 January 1, 2015.

STRATEGIES	
	A. Complete the Comprehensive Plan Update by January 1, 2015. **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: 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 Emergency Medical Services and encourage and support adequate health care facilities, services and coverage for all citizens of the County, to the extent possible.

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.** **D. Secure formal, written agreements with volunteer fire and rescue stations, including performance standards, to address issues of concern such as timely grant reporting, etc.**

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 FY15 budget of $42,109,565 reflects an overall decrease of $829,420 from the adopted FY14 budget. Funding decreased for FY15 stating a 2% decrease from the FY14 adopted budget. The following table summarizes the Public Hearing County budget:

Fund Expenditures	2013 Actual Amount	2014 Adopted Budget	2015 Adopted Budget	FY15-FY14 Variance	FY15-FY14 % Change
General Fund	$23,892,590	$25,022,965	$25,241,408	$218,443	1%
Less Transfers	-$13,524,091	-$13,806,298	-$13,294,466	$511,832	4%
Net General Fund	$10,368,499	$11,216,667	$11,946,942	$730,275	6%
Social Services Fund	$2,444,728	$2,794,763	$2,482,360	-$312,403	-13%
Less Transfers	-$156,727	-$139,600	-$69,664	$69,936	-100%
Net Social Services Fund	$2,288,001	$2,655,163	$2,412,696	-$242,467	-10%
ES Regional Jail Fund	$3,651,456	$3,534,254	$3,625,760	$91,506	3-%
Purchase of Devpt. Rights	$4,000	$0	$0	$0	0%
Wastewater	$0	$130,000	$0	-$130,000	-100%
Capital Reserve	$252,229	$777,640	$777,640	$0	0%
School Capital Projects	$766,513	$0	$0	$0	0%
General Debt Service	$35,606,918	$2,759,220	$2,759,063	-$157	0%
School Debt Service	$2,809,246	$407,450	$368,359	-$39,091	-11%
Public Utilities Fund	$193,620	$173,715	$166,787	-$6,928	-4%
School Funds	$22,081,554	$21,284,876	$20,052,318	-$1,232,558	-6%
Net Grand Total	**$79,484,319**	**$42,938,985**	**$42,109,565**	**-$829,420**	**-2%**

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 FY15 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 in FY14 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 FY15 is projected to increase by only $109,153 from FY14. A large portion of the increase in Real Property tax revenue is due to the aggressive collection efforts for the collection of current and past due taxes.

In an effort to stabilize the tax base and preserve farmland, forests and open space in the County, the FY15 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 FY15, the two remaining categories are estimated to reduce the real estate tax levy of the County as follows:

AFD's	$1,018,291
Conservation Easements	$ 360,094
Total	$1,378,385

The total reduction is the equivalent of approximately 7 cents on the real estate tax rate, or 10% of total current-year property tax revenue.

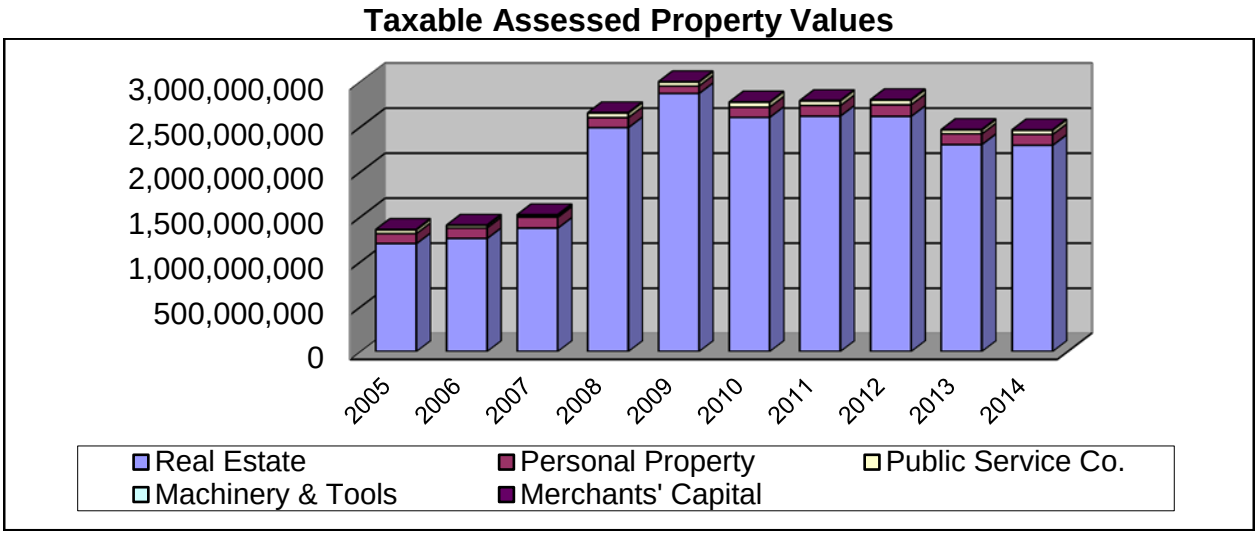
Personal property tax revenue for FY15 is estimated at $7,719 less than the amended budget FY14 due to declining tax base. Tangible personal property rate remained the same as FY14, $3.85 per $100 assessed value. Machinery & Tools tax rate remain constant to FY14 rate as well as Airplanes tax rate and 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 60% 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 95% collection rate generates approximately $198,710. Tax rates and estimated revenues for FY15 are as follows:

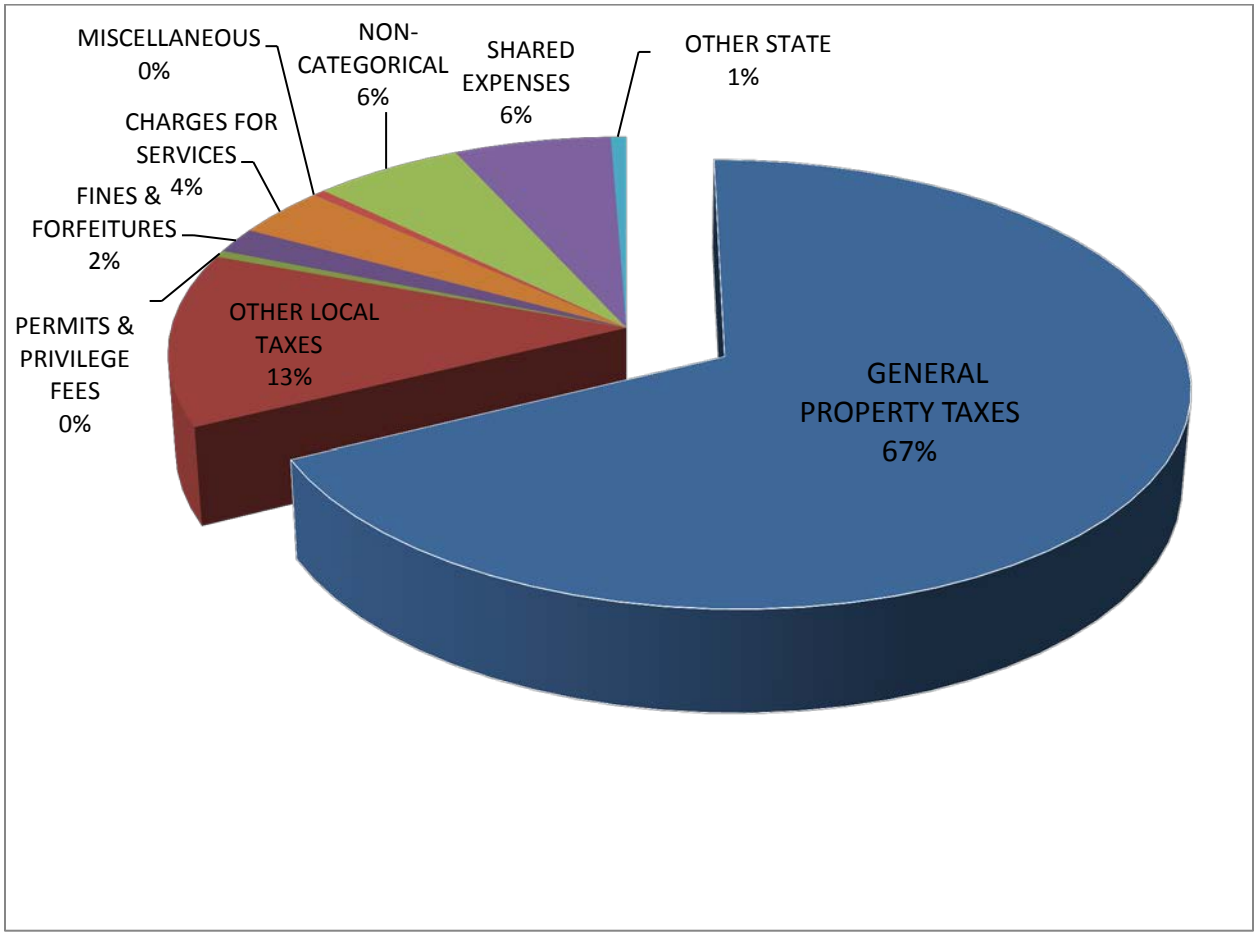
Property Class	2014 Assessed Value	Projected Growth .75%	Rate/$100	Tax Levy	Proration Factor	PPTRA Applied	Net Levy	Coll. Rate	Projected FY15 Tax Revenue
Real Estate	$2,292,369,800	$17,192,774	$ 0.6728	$15,538,737			$15,538,737	95.00%	$14,761,800
R Estate-Supplemental billings	$0	$0	$ 0.6728	$0			$0	94.77%	$0
AFD's Existing Prior to Land Use Taxation Repeal	($150,224,500)	($1,126,684)	$ 0.6728	($1,018,291)			($1,018,291)	100.00%	($1,018,291)
AFD's-Approved after repeal of Land Use Taxation	$0	$0	$ 0.6728	$0			$0	100.00%	$0
Preserv/Conserv Easements	($53,123,300)	($398,425)	$ 0.6728	($360,094)			($360,094)	100.00%	($360,094)
Disabled Veteran's Exemption	($2,094,000)	($15,705)	$ 0.6728	($14,194)			($14,194)	100.00%	($14,194)
Elderly Exemption									
Rehab Exemption									
Subtotal Real Estate	**$2,086,928,000**			**$14,146,158**			**$14,146,158**		**$13,369,221**
Public Service Companies									
Real Estate-Public Service Cos.	$47,337,675		$ 0.6728	$318,488			$318,488	100.00%	$318,488
Pers. Property-Public Service Cos.	$52,623		$ 3.8500	$2,026			$2,026	100.00%	$2,026
Subtotal Public Service Companies	**$47,390,298**			**$320,514**			**$320,514**		**$320,514**
Personal Property-Regular	$78,638,000		$ 3.8500	$3,027,563	4.25%	($1,178,153)	$1,720,738.41	87.00%	$1,497,042
Pers. Prop-Supp. Billings-regular	$18,903,800		$ 3.8500	$727,796	47.99%	($173,266)	$205,260.86	87.00%	$178,577
Subtotal Personal Property-Regular	**$97,541,800**			**$3,755,359**			**$1,925,999**		**$1,675,619**
Boats - Regular	$9,428,100		$ 0.9900	$93,338					
Plus Boats supplement billing	$6,200		$ 0.9900	$61					
Subtotal Boats	**$9,434,300**		**$ 0.9900**	**$93,400**			**$93,400**	**92.32%**	**$86,226**
Subtotal Farm Equipment	**$7,086,400**		**$ 1.4300**	**$101,336**			**$101,336**	**98.82%**	**$100,140**
Mobile Homes	$3,039,600								
Mobile Home -RE	$2,975,400		$ 0.6728	$20,018	0.2169%	($43)	$19,975	70.00%	**$13,983**
Mobile Homes - PerProperty	$64,200		$ 3.8500	$2,472	0.5312%	($13)	$2,459	70.00%	**$1,721**
Mobile Homes -RE Supplements	$81,100		$ 0.6728	$546	0.0000%		$546	70.00%	**$382**
Subtotal Mobile Homes	**$6,160,300**			**$23,036**			**$22,979**		**$16,086**
Machinery & Tools	$4,145,000		$ 2.0000	$82,900			$82,900	100.00%	$82,900
Machinery & Tools - Sup	$0		$ 2.0000	$0			$0	97.00%	$0
Machinery & Tools - Vehicles	$0		$ 3.8500	$0			$0	97.00%	$0
Machinery & Tools - Vehicles-Supplements	$3,800		$ 3.8500	$146			$146	97.00%	$142
Subtotal Machinery & Tools	**$4,148,000**			**$83,046**			**$83,046**		**$83,042**
Heavy Equipment	$129,100		$ 2.8600	$3,692			$3,692	85.00%	$3,138
Subtotal Heavy Equipment	**$129,100**			**$3,692**			**$3,692**		**$3,138**
Business Personal Property Late Filing Fees	**$13,557**			**$13,557**			**$13,557**	**81.14%**	**$11,000**
Totals	**$2,258,831,755**			**$18,540,098**			**$16,710,681**		**$15,664,987**

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



Total taxable assessed values for all property decrease by $1,475,934 from FY14. Property tax revenues for Public Service Companies and Machinery have been estimated at FY14 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

FY15 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 FY15 remained unchanged from FY14 except for one addition. The county now has a zero tax rate for a limit of one motor vehicle for a qualified disabled veteran pursuant to Code of Virginia section 58.1-3506A (19) & B.

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 slowly 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 predict little if any change in revenue from this source. We anticipate that we will collect $170,000 in FY2015, no change from the FY2014 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 Food and Beverage Tax was approved by voter referendum in the fall of 2002 and is estimated to generate $300,000 in FY15. Due to little change in our economy, this revenue is constant with the budget estimate for FY14.

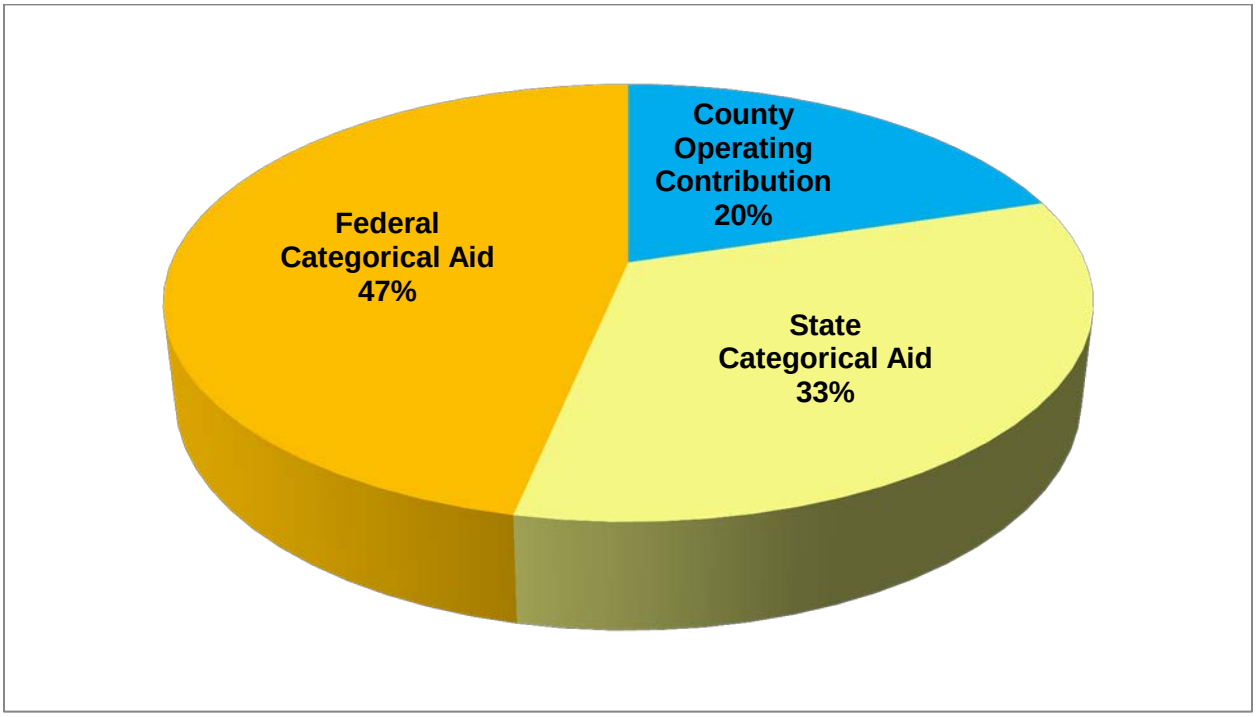
The telephone portion of the Consumer Utility Tax and the Mobile Telecommunications Tax were replaced beginning January 1, 2007 by the new state-administered communications sales and use tax. The revenue from the new tax is estimated under the Other Local Taxes section of General Fund revenues and was designed to be revenue neutral with the loss of the Consumer Utility Tax and Mobile Telecommunications Tax revenue categories. For FY15, the tax will generate an estimated $500,000. This revenue is constant with the budget estimate for FY14.

Sales Tax revenues for FY15 have been estimated to decrease $191,299 from the FY14 amended budget to $1,242,730 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.

SOCIAL SERVICES FUND

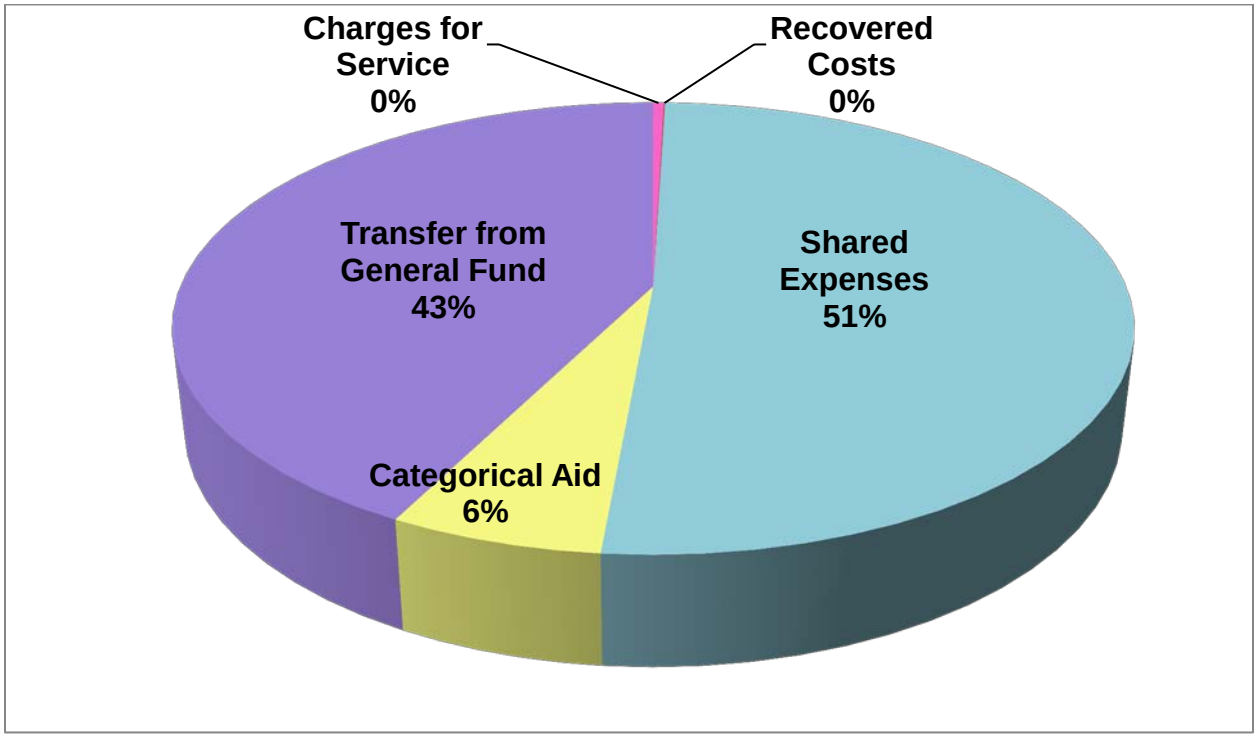
Budgeted revenues for FY15 in the Social Services Fund reflect an overall decrease of $312,403 from the amended FY14 budget. State and federal revenues are budgeted at $797,906 and $1,196,454 respectively. These estimates reflect a decrease from the amended FY14 budget of 11% each in State and Federal aid.

The FY15 budgeted local contribution is budgeted at $488,000 which is a $59,321 decrease from the FY14 allocated funding. 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 $1,540,320. 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

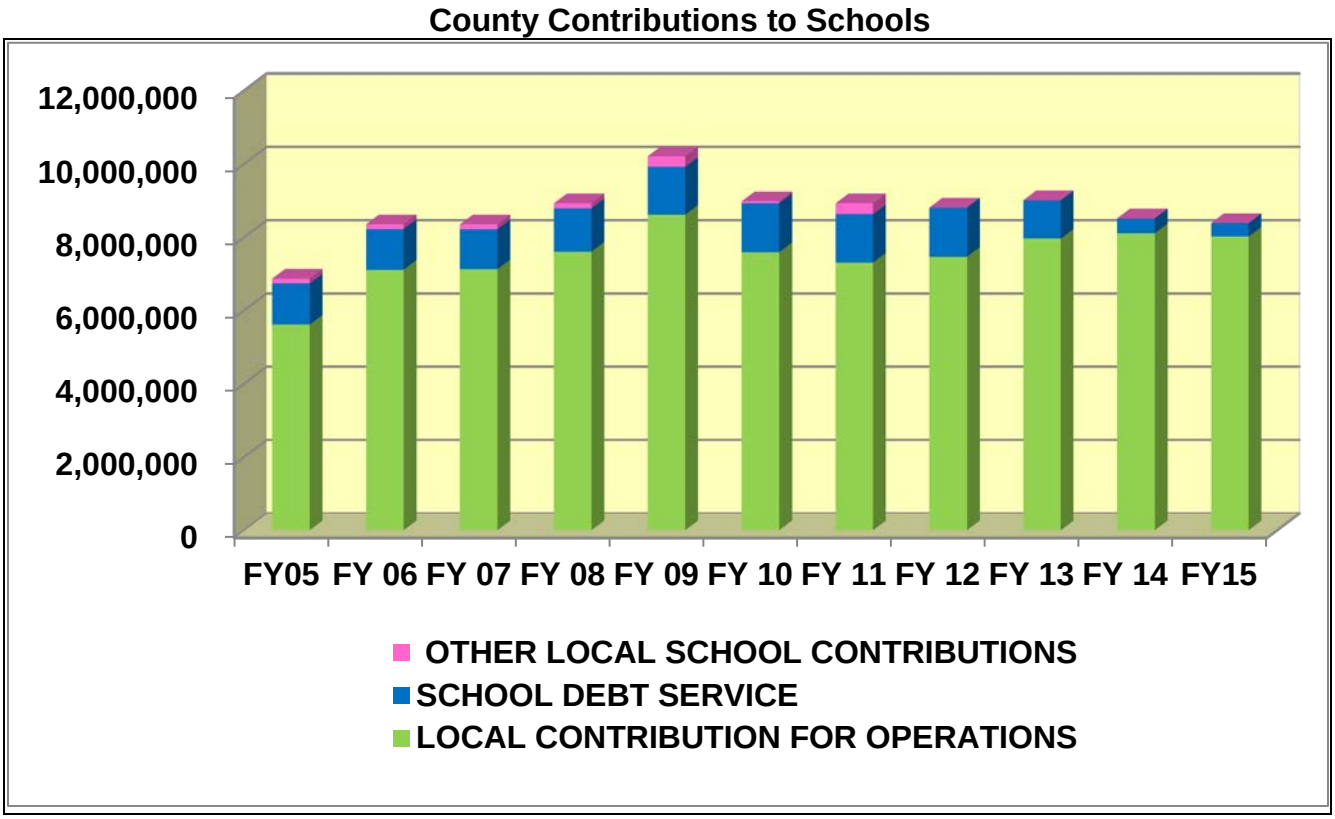
State Revenues - State revenues will provide a total of $1,625,680 in sales tax funding and $7,133,863 in categorical aid for Northampton County Public Schools in FY15. These estimates amount to a decrease of 3% in sales tax and a 5% increase in categorical aid. State funding is distributed based on 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 15 & 16, the composite index is .4838. This is a decrease from FY14 composite index of 0265.

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 FY15 of $8,016,766 reflects a decrease of $91,477 or 1%. For FY13, School Administration had a surplus of $179,943. Final numbers are not available at this time for FY14 but the school has predicted there will be a surplus.

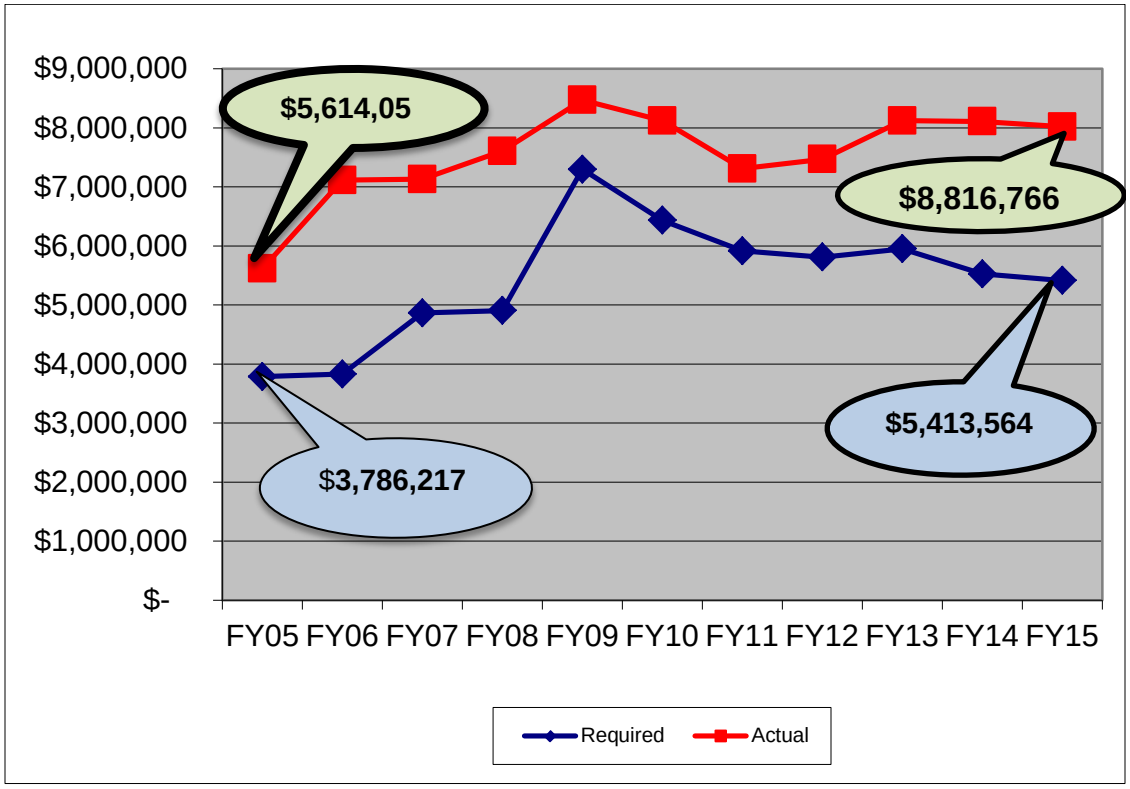
The following chart illustrates the local contribution to the schools from 2005 to 2015.

FY	LOCAL CONTRIBUTIONS FOR OPERATIONS	SCHOOL DEBT SERVICE	OTHER LOCAL SCHOOL CONTRIB.	GRAND TOTAL
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
FY13	$7,963,501	$1,343,087	$0	$9,306,588
FY14	$8,108,243	$407,450	$0	$8,515,693
FY15	$7,699,645	$317,119	$0	$8,016,765

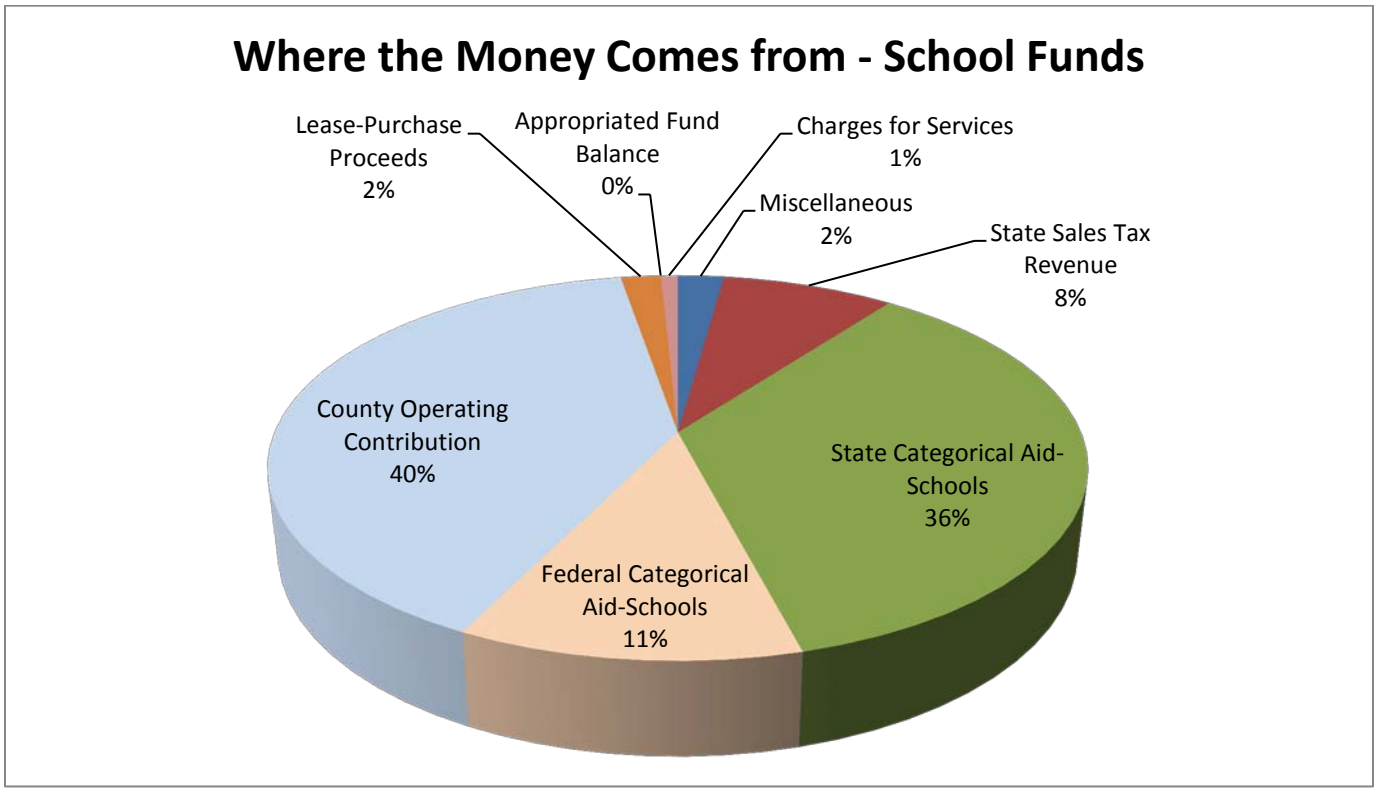
Graphically, the above table appears as follows:



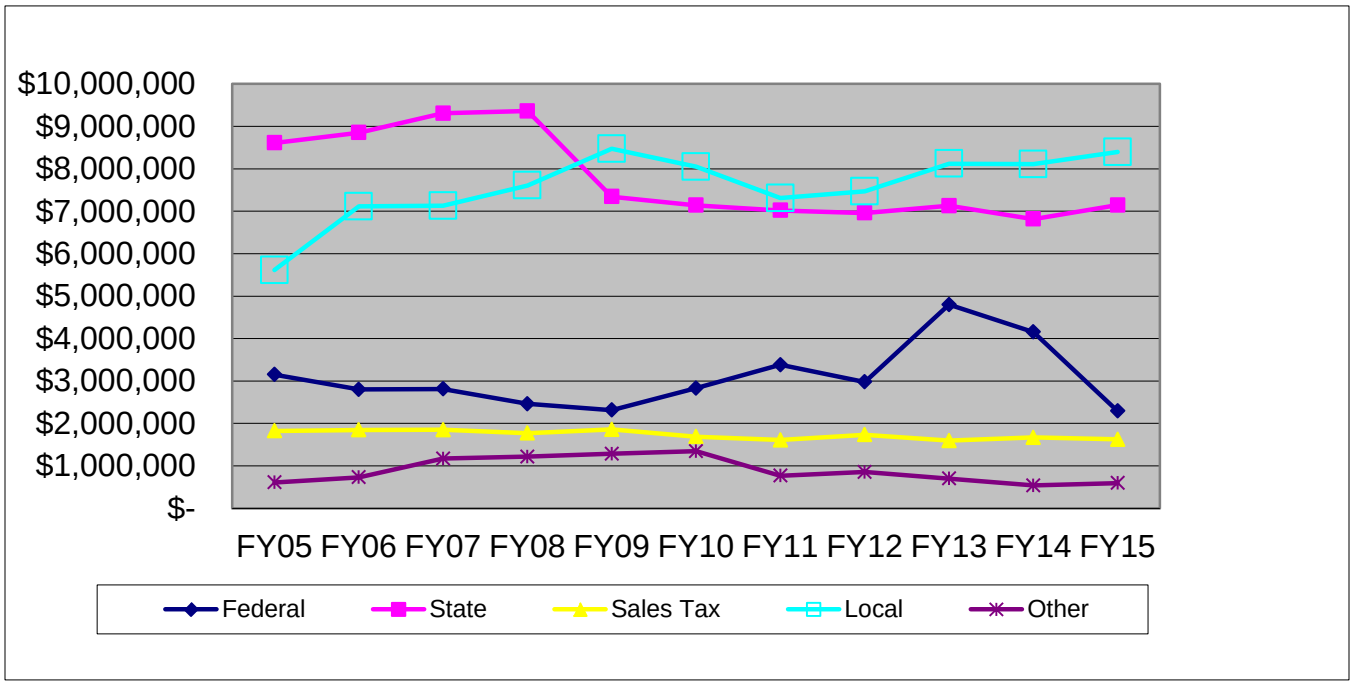
The County's actual contribution has historically exceeded the minimum level mandated by the Commonwealth.



The following graph illustrates the School revenue sources:



The historical funding trends since the year 2005 are as follows:



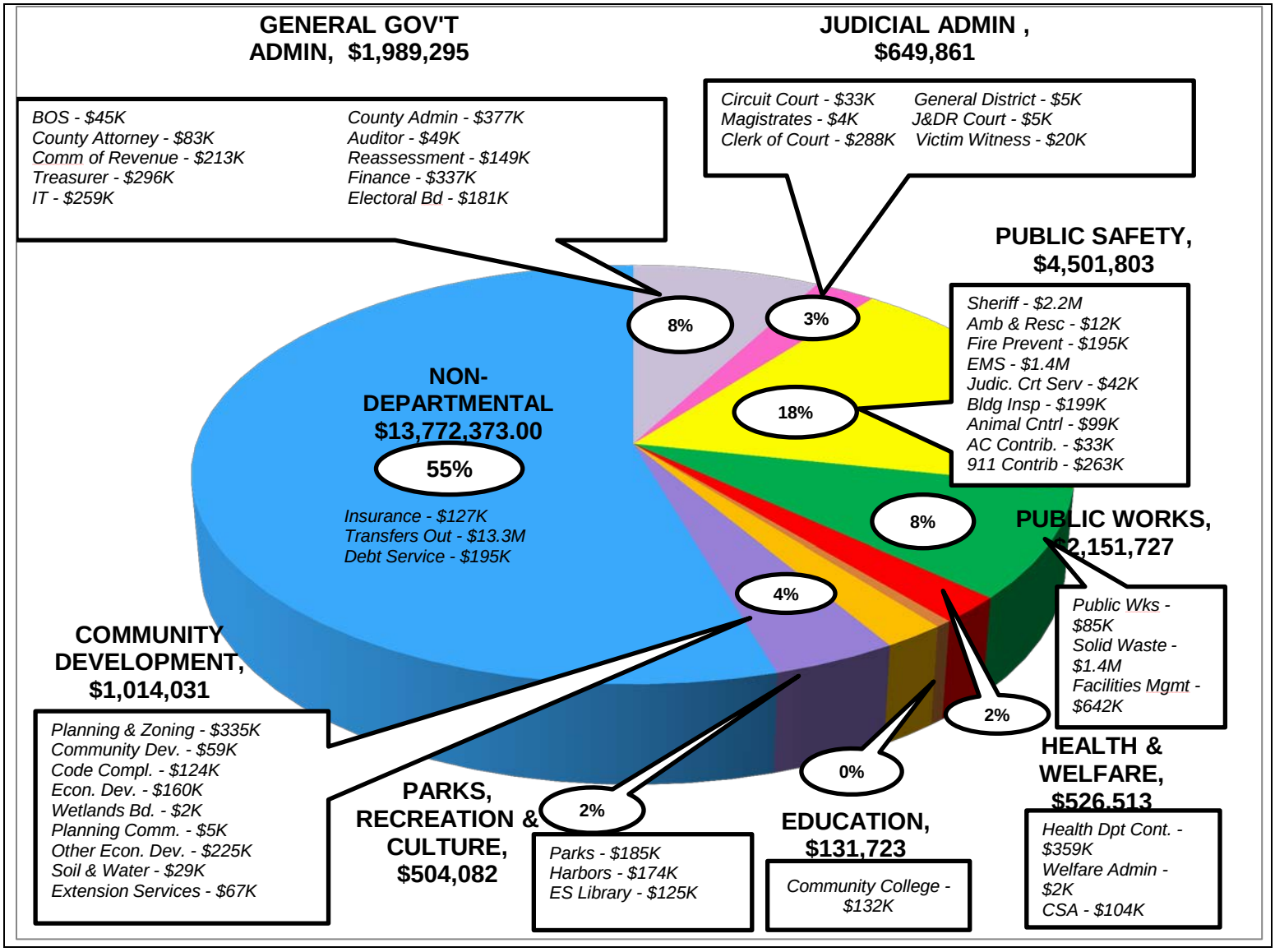
SUMMARY OF EXPENDITURES

GENERAL FUND

For FY15, net General Fund expenditures (net of inter-fund transfers) are $11,946,942 compared to $11,216,667 for the FY14 adopted budget for an increase of $730,275. The significant changes in expenditure are listed below:

- Commissioner of Revenue – with the purchase of new software for property valuations (VISION SOFTWARE) in FY2014, there is an increase of $11,000 for a new maintenance contract for this software.
- General Reassessment – based on the 2-year reassessment cycle, funds have been included for this process, totaling $30,000.
- The contribution to the Fire Companies has been retained at $30,000 per company.
- Emergency Medical Services has been increased by $8,900 for training and uniforms replacements.
- Judicial Court Services has increased from the renewal of a joint grant with Accomack County by $6,700.
- Emergency Services has increased to fund an increase in contribution to the 911 Commission by $18,000.
- Solid Waste has increased by $44,000, based on an increase in the amount of hauling and disposal coming through the Transfer Station.
- Facilities Management has increased by $12,000 to cover utility and maintenance expenses.
- Community College is receiving the first of 3 payments in the amount of $111,000 for site work and design to replace the current college building.
- Contribution from the General Fund to the Debt Service Funds has been reduced by $303,000 as debt reserves have been utilized.

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



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 FY15, Northampton County funding was adjusted to conform to those agreements in

light of the Accomack approved budget for FY15 which included reductions. Listed in the following table are the agencies that requested funding for FY15 and the amount included in the approved budget.

Account	Description	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% 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	$18,666	$18,666	$0	0%
52675	Cape Charles Memorial Library	$20,000	$20,000	$20,000	$0	0%
52678	Community College Expansion Contribution	$0	$0	$111,000	$111,000	100%
52100	Eastern Shore of Virginia Housing Alliance	$4,747	$4,747	$4,747	$0	0%
56450	Eastern Shore Public Library	$111,969	$117,567	$124,892	$7,325	6%
52500	Eastern Shore Task Force	$5,900	$5,900	$5,900	$0	0%
52325	ES Area Agency on Aging	$14,400	$9,400	$14,400	$5,000	53%
52350	ES Community College	$20,723	$20,723	$20,723	$0	0%
56400	ES Community Services Board	$57,855	$61,538	$61,538	$0	0%
52375	ES Emerg. Medical Serv. Council	$11,707	$11,492	$11,707	$215	2%
52400	ES Fire Training Center/Acc Co.	$13,700	$13,700	$13,700	$0	0%
52460	ES of VA Barrier Island Center	$0	$235,371	$0	-$235,371	-100%
52450	ES of VA Res Cons & Devpt Comm.	$7,268	$7,268	$7,281	$13	0%
52475	ES Soil & Water Conserv District	$10,898	$10,898	$10,898	$0	0%
56500	ESVA 911 Commission	$211,255	$215,592	$233,869	$18,277	8%
52735	HR Small Business Devpt. Center	$1,000	$1,000	$2,000	$0	0%
52210	Miscellaneous Contributions	$5,500	$0	$8,394	$0	0%
52600	NC Fire & Rescue Commission	$8,935	$10,000	$10,000	$0	0%
52625	NC Health Department	$348,764	$359,175	$359,175	$0	0%
52650	NC Social Services-CSA Program	$104,000	$137,436	$104,000	-$33,436	-24%
52200	OPSAIL - Other Contributions	$45,000	$15,000	$15,000	$0	0%
52700	Star Transit	$67,024	$68,640	$68,640	$0	0%
52726	Tourism Infrastructure Grant Program	$0	$38,250	$0	-$38,250	-100%
52750	VA Dept. of Forestry	$2,324	$2,790	$2,790	$0	0%
52725	VA's ES Tourism Commission	$114,723	$114,750	$121,500	$6,750	6%
52727	VA's Tourism Corp. Cross the Bay	$28,070	$0	$0	$0	0%
52710	VJCCA Program/Accomack Co.	$902	$2,500	$9,167	$6,667	267%
52250	Vol Fire Dept - Cape Charles	$25,000	$30,000	$30,000	$0	0%
52275	Vol Fire Dept - Cheriton	$25,000	$30,000	$30,000	$0	0%
52550	Vol Fire Dept - Eastville	$25,000	$30,000	$30,000	$0	0%
52300	Vol Fire Dept - Exmore/Community	$25,000	$30,000	$30,000	$0	0%
52575	Vol Fire Dept - Nassawadox	$25,000	$30,000	$30,000	$0	0%

SOCIAL SERVICES FUND

The Social Services Fund budget includes local funds of $488,000. This is $59,321 less than funding from the FY14 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 FY15 is $3,625,760. This is a $91,506 increase in expenditures when compared to the FY14 adopted budget. For FY15, the County included a local contribution of $1,540,320, an increase of $90,756 over the FY14 adopted budget.

SCHOOLS FUND

The approved FY15 budget includes operational funding of $8,016,766 for the county's schools which includes the lease payments for new school buses (the seventh year of funding for the School Board's vehicle replacement schedule). This is a decrease of $91,477 from FY14 operating contributions to the school.

In addition to the local contribution, the County funded an additional $368,359 in debt service for FY15. 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 FY15, 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 existing tax levy; savings achieved through the bond program and rent payments from the department of Social Services for their new building.

EMPLOYEE COMPENSATION

No Cost of Living Allowance (COLA), no merit increase and no bonus in this proposed budget for any County staff or Constitutional Offices. A pay study was commissioned for the Social Services Board which recommended pay adjustments for the Social Services staff, totaling $54,877. This has been included in the Social Services budget.

The Health and Dental Insurance premiums will increase by 10%, effective October 1, 2014. The County is absorbing this increase, which impacts our health & dental insurance line by approximately $77,000.

The Virginia Retirement System (VRS) Employer Contribution rate for FY15 and FY16 is 9.64. The County has fully funded this rate within this proposed budget. It is a decrease from our FY14 rate of 9.8%. However, the Group Life Insurance Employer (GLIP) Contribution rate for FY15 & FY16 is 1.32%, an increase over the FY14 rate of 1.19%. Overall, this was a savings of approximately $3,000 between VRS and GLIP.

SUMMARY OF CAPITAL OUTLAY

The FY15 budget includes funding for capital outlay in the amount of $54,492 financed through capital leases as follows:

DEPARTMENT	ITEM	PAYMENT	TOTAL w/ Interest
Facilities	Vehicle	$7,266	$21,797
Voter Registrar	Voting Machines	$10,898	$32,695
Financing over three years (assuming 3 % interest rate)			
School	Buses (3)	$105,706	$317,119
Total Financing over five years (Assumes interest rate of 5%)			
This is the seventh year of the Scheduled Bus Replacement for the next round of buses.			

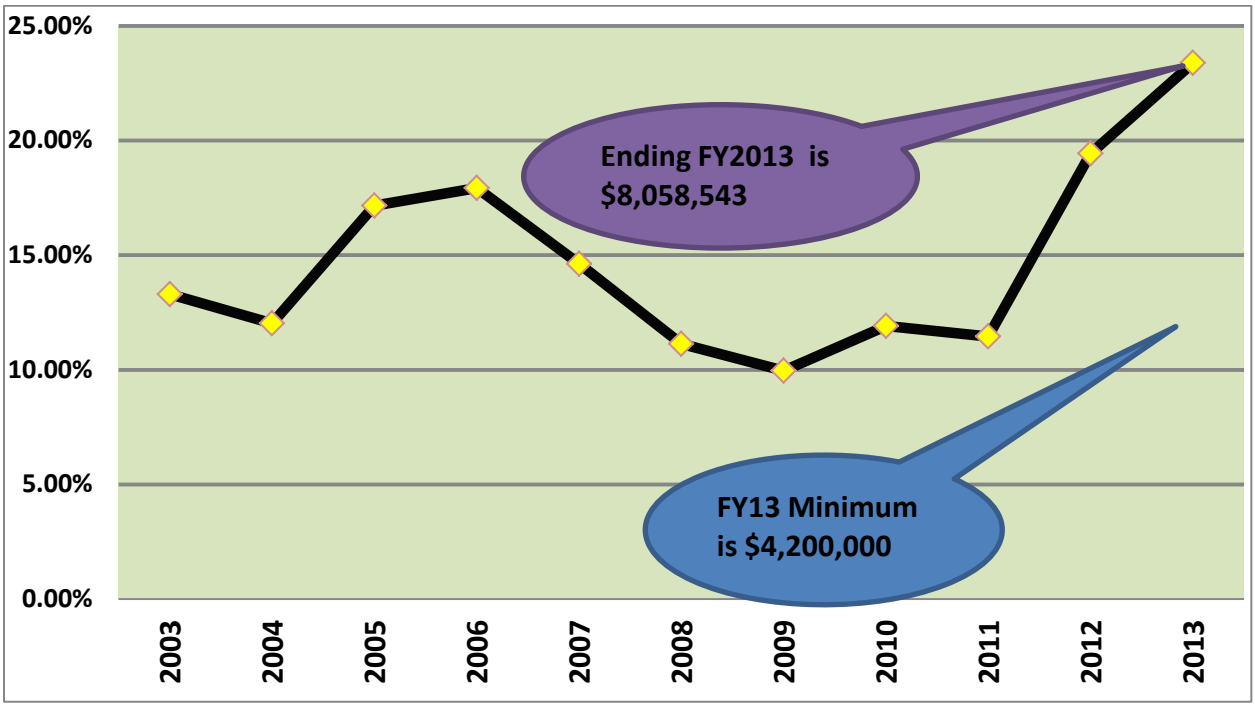
SUMMARY OF FUND BALANCE

For FY15, there is no contribution from fund balance needed to balance the budget. However, due to declining revenues, we were unable to include a dedicated contribution to increase fund balance.

The adopted fund balance policy in place at the beginning of FY14 stated 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.

The following table reflects unreserved General fund balances at June 30th since FY03:



ECONOMIC FACTORS AFFECTING THE BUDGET

The County's financial performance and planning is impacted by global, national and local economic factors. FY15 the economy remains constant with little change expected. For FY15, the average unemployment rate is 7.04% for Northampton County. This is .03% higher than the National average unemployment rate of 7.01%. 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 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 development of the Fiscal Year 2015 budget would not have been possible without the able financial leadership of Finance Director Leslie Lewis. I am grateful for the knowledge, expertise, commitment and patience of not only Ms. Lewis but her entire staff in the Finance Department who assist in the development of this budget through its adoption by the Board of Supervisors.

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
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 refundinjg 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.

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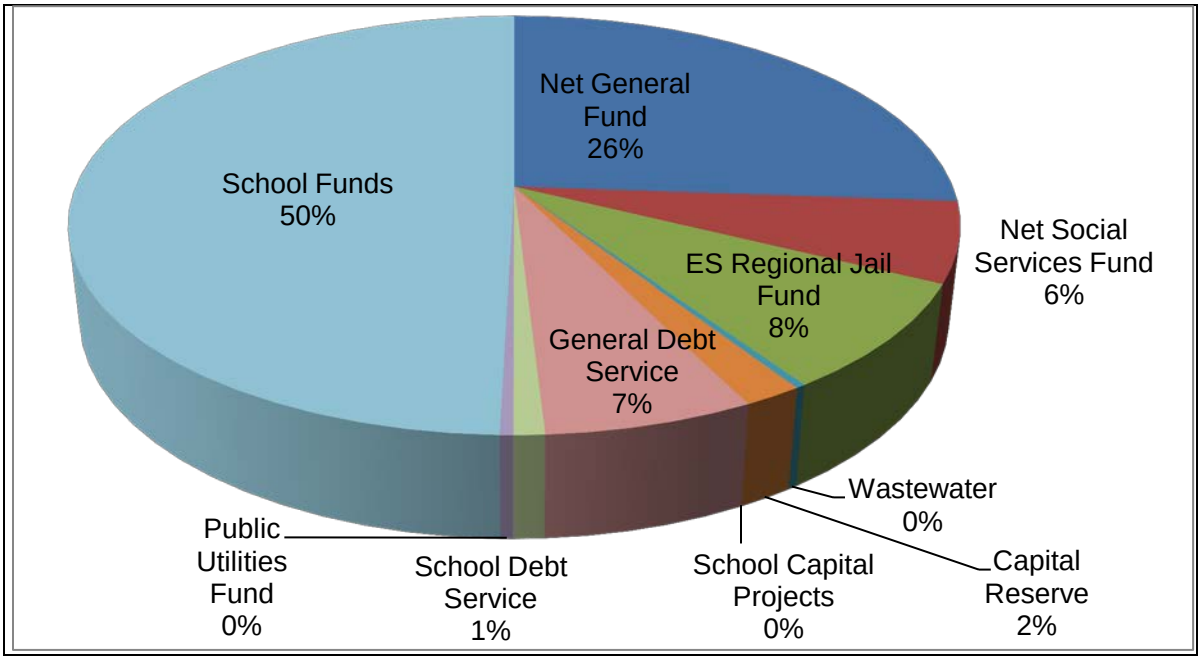
TOTAL BUDGET OVERVIEW

The total FY15 budget of $42,109,565 reflects an overall decrease of $829,420 from the adopted FY14 budget. Funding decreased for FY15 stating a 2% decrease from the FY14 adopted budget. The following table summarizes the Public Hearing County budget:

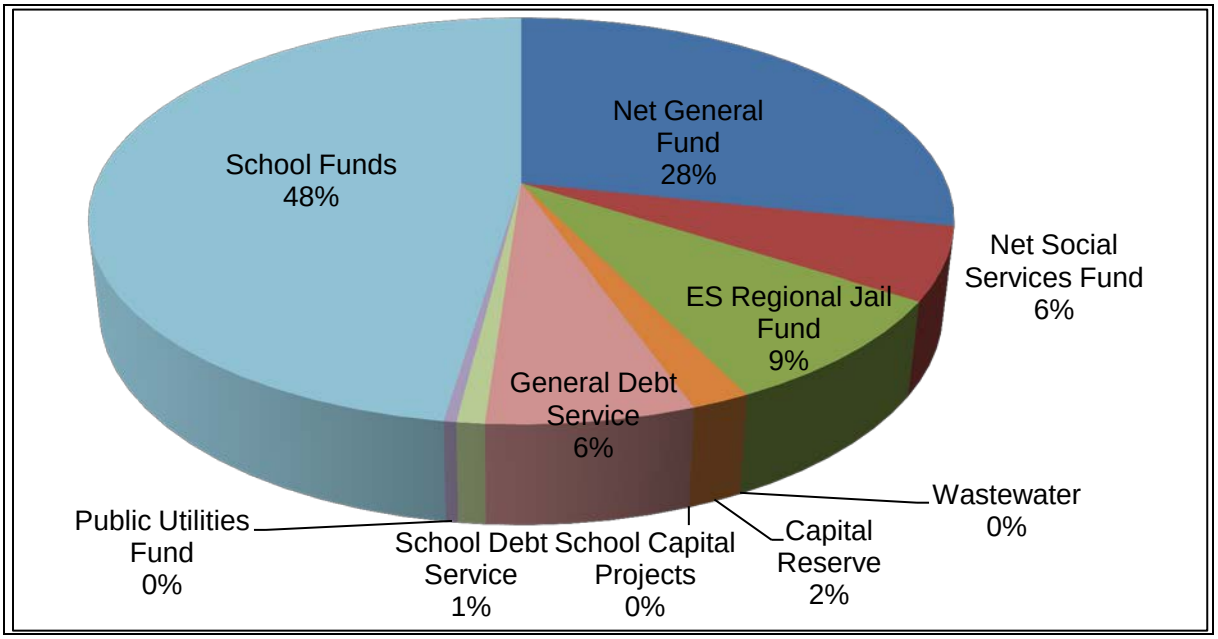
Fund Expenditures	2013 Actual Amount	2014 Adopted Budget	2015 Adopted Budget	FY15-FY14 Variance	FY15-FY14 % Change
General Fund	$23,892,590	$25,022,965	$25,241,408	$218,443	1%
Less Transfers	-$13,524,091	-$13,806,298	-$13,294,466	$511,832	4%
Net General Fund	$10,368,499	$11,216,667	$11,946,942	$730,275	6%
Social Services Fund	$2,444,728	$2,794,763	$2,482,360	-$312,403	-13%
Less Transfers	-$156,727	-$139,600	-$69,664	$69,936	-100%
Net Social Services Fund	$2,288,001	$2,655,163	$2,412,696	-$242,467	-10%
ES Regional Jail Fund	$3,651,456	$3,534,254	$3,625,760	$91,506	3-%
Purchase of Devpt. Rights	$4,000	$0	$0	$0	0%
Wastewater	$0	$130,000	$0	-$130,000	-100%
Capital Reserve	$252,229	$777,640	$777,640	$0	0%
School Capital Projects	$766,513	$0	$0	$0	0%
General Debt Service	$35,606,918	$2,759,220	$2,759,063	-$157	0%
School Debt Service	$2,809,246	$407,450	$368,359	-$39,091	-11%
Public Utilities Fund	$193,620	$173,715	$166,787	-$6,928	-4%
School Funds	$22,081,554	$21,284,876	$20,052,318	-$1,232,558	-6%
Net Grand Total	**$79,484,319**	**$42,938,985**	**$42,109,565**	**-$829,420**	**-2%**

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

FY14 ADOPTED BUDGET



FY15 ADOPTED BUDGET



APPROPRIATION RESOLUTION

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY15 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 2014, and ending the thirtieth day of June, 2015, 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, 2015:

GENERAL FUND

Revenues	
General Property Taxes	$16,975,836.00
Other Local Taxes	$3,222,280.00
Permits, Privilege Fees & Reg Licenses	$126,070.00
Fines & Forfeitures	$470,891.00
Use of Money & Property	$13,100.00
Charges for Service	$923,200.00
Miscellaneous	$3,000.00
Recovered Costs	$122,402.00
Payments in Lieu of Taxes	$26,000.00
Non-Categorical	$1,493,430.00
Shared Expenses	$1,559,944.00
Categorical Aid	$153,541.00
Other Financing Sources	$151,714.00
Revenue Totals	**$25,241,408.00**

Expenditures	
General Government Administration	$1,989,295.00
Judicial Administration	$649,861.00
Public Safety	$4,501,803.00
Public Works	$2,151,727.00
Health & Welfare	$526,513.00
Education	$131,723.00
Parks, Recreation & Culture	$504,082.00
Community Development	$1,023,425.00
Non-Departmental	$13,762,979.00
Expenditure Totals	**$25,241,408.00**

SOCIAL SERVICES FUND

Revenue	
Categorical Aid	$1,994,360.00
Other Financing Sources	$488,000.00
Revenue Totals	**$2,482,360.00**

Expenditures	
Health & Welfare	$2,412,696.00
Non-Departmental	$69,664.00
Expenditure Totals	**$2,482,360.00**

EASTERN SHORE REGIONAL JAIL FUND

Revenue	
Charges for Service	$15,500.00
Miscellaneous	$0.00
Recovered Costs	$1,750.00
Shared Expenses	$1,847,908.00
Categorical Aid	$220,282.00
Other Financing Sources	$1,540,320.00
Revenue Totals	**$3,625,760.00**

Expenditures	
Public Safety	$3,625,760.00
Expenditure Totals	**$3,625,760.00**

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	$2,598,063.00
Revenue Totals	**$2,759,063.00**

Expenditures	
Non-Departmental	$2,759,063.00
Expenditure Totals	**$2,759,063.00**

SCHOOL DEBT SERVICE FUND

Revenue	
Use of Money & Property	$0.00
Other Financing Sources	$368,359.00
Revenue Totals	**$368,359.00**

Expenditures	
Non-Departmental	$368,359.00
Expenditure Totals	**$368,359.00**

PUBLIC UTILITIES FUND

Revenue	
Charges for Service	$166,787.00
Miscellaneous	$0.00
Categorical Aid	$0.00
Other Financing Sources	$0.00
Revenue Totals	**$166,787.00**

	Expenditures
Public Works	$166,787.00
Expenditure Totals	**$166,787.00**

SCHOOL OPERATING FUND

Revenue	
Miscellaneous	$432,652.00
Categorical Aid	$8,759,543.00
Financing Proceeds	$378,966.00
Other Financing Sources	$8,016,766.00
Revenue Totals	**$17,587,927.00**

Expenditures	
School Instruction	$11,007,596.00
School Administration, Attendance & Health	$1,955,901.00
School Pupil Transportation Services	$1,872,503.00
School Operation & Maintenance Services	$2,141,978.00
School Technology	$609,949.00
Expenditure Totals	**$17,587,927.00**

SCHOOL FEDERAL GRANTS FUND

Revenue	
Miscellaneous	$0.00
Categorical Aid	$1,557,216.00
Other Financing Sources	$0.00
Revenue Totals	**$1,557,216.00**

Expenditures	
School Instruction	$1,557,216.00
Expenditure Totals	**$1,557,216.00**

SCHOOL FOOD SERVICE FUND

Revenue	
Charges for Service	$159,685.00
Miscellaneous	$3,343.00
Categorical Aid	$744,147.00
Other Financing Sources	$0.00
Revenue Totals	**$907,175.00**

Expenditures	
School Food Services	$907,175.00
Expenditure Totals	**$907,175.00**

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. 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 FY15, these items include the following:

DEPARTMENT	ITEM	PAYMENT	TOTAL
Facilities Management	Vehicle	$7,266	$21,797.00
Voter Registrar	Voting Machines	$10,898	$32,695
Financing over three years (Assuming a 3% interest rate)			
School	Buses (3)	$64,132	$317,119
Total Financing over five years (Assumes interest rate of 5%) *This is seventh year of Scheduled Bus Replacement for the next round of buses.*			

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 in the School Operating Fund for FY14 will be recorded as reserved fund balance within that fund and 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, 2014 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 60% tax relief;

c. Personal use vehicles valued at $20,001 or more shall only receive 60% 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 FY 15 (Tax Year 2014) are proposed to be set as follows:

	Tax Year 2013 (Current)	Tax Year 2014 (Proposed)
Real Estate:	$0.6728 per $100 assessed value	$0.6728 per $100 assessed value
Mobile Homes:	$0.6728 per $100 assessed value	$0.6728 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	$0.99 per $100 assessed value	$0.99 per $100 assessed value
Machinery & Tools	$2.00 per $100 assessed value	$2.00 per $100 assessed value
Farm Mach. & Equip.	$1.43 per $100 assessed value	$1.43 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	$0.49 per $100 assessed value	$0.49 per $100 assessed value
Motor Vehicle, Limit of One for Qualified Disabled Veterans, pursuant to Code of Virginia §58.1-3506 A (19) & B	N/A	$0.00 per $100 assessed value

Approved this ___27_ day of May, 2014.

_____
Larry LeMond, Chairman

ATTEST:

APPROVED AS TO FORM:

_____
Katherine H. Nunez, County Administrator

_____
Bruce D. Jones, Jr., County Attorney

FISCAL YEAR 2015 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND	SPECIAL REVENUE FUNDS			CAPITAL FUNDS	
	GENERAL FUND	SOCIAL SERVICES FUND	PURCH OF DEVPT RIGHTS FUND	ES REGIONAL JAIL FUND	WASTE WATER FUND	CAPITAL RESERVE FUND
REVENUES:						
PROPERTY TAXES	16,975,836	0	0	0	0	0
OTHER LOCAL TAXES	3,222,280	0	0	0	0	0
PERMITS & PRIVILEGE FEES	126,070	0	0	0	0	0
FINES & FORFEITURES	470,891	0	0	0	0	0
USE OF MONEY & PROPERTY	13,100	0	0	0	0	0
CHARGES FOR SERVICES	923,200	0	0	15,500	0	0
MISCELLANEOUS	3,000	0	0	0	0	0
RECOVERED COSTS	122,402	0	0	1,750	0	0
NON-CATEGORICAL	1,493,430	0	0	0	0	0
SHARED EXPENSES	1,559,944	0	0	1,847,908	0	0
STATE-EDUCATION	0	0	0	0	0	0
STATE-SOCIAL SERVICES	0	797,906	0	0	0	0
OTHER STATE	153,541	0	0	220,282	0	0
PAYMENT IN LIEU OF TAXES	26,000	0	0	0	0	0
FEDERAL-EDUCATION	0	0	0	0	0	0
FEDERAL-SOCIAL SERVICES	0	1,196,454	0	0	0	0
OTHER FEDERAL	0	0	0	0	0	0
OTHER FINANCING SOURCES	82,050	0	0	0	0	0
TRANSFERS FROM OTHER FUNDS	69,664	488,000	0	1,540,320	0	777,640
TOTAL REVENUES	**25,241,408**	**2,482,360**	**0**	**3,625,760**	**0**	**777,640**
EXPENDITURES:						
GENERAL GOVERNMENT ADMIN.	1,989,295	0	0	0	0	0
JUDICIAL ADMINISTRATION	649,861	0	0	0	0	0
PUBLIC SAFETY	4,501,803	0	0	3,625,760	0	0
PUBLIC WORKS	2,151,727	0	0	0	0	0
HEALTH & WELFARE	526,513	2,412,696	0	0	0	0
EDUCATION	131,723	0	0	0	0	0
PARKS, RECREATION & CULTURE	504,082	0	0	0	0	0
COMMUNITY DEVELOPMENT	1,023,425	0	0	0	0	0
INSURANCE	126,700	0	0	0	0	0
TRANSFERS OUT	13,294,466	69,664	0	0	0	0
DEBT SERVICE	195,345	0	0	0	0	0
CONTINGENCY	146,468	0	0	0	0	777,640
TOTAL EXPENDITURES	**25,241,408**	**2,482,360**	**0**	**3,625,760**	**0**	**777,640**
NET INCREASE/(DECREASE)*		0	0	0	0	0
BEGINNING FUND BALANCES*	8,059,218	0	21,839	0	58,000	1,029,869
ENDING FUND BALANCES*	8,059,218	0	21,839	0	58,000	1,029,869

ESTIMATED FOR FY14 & 15

DEBT SERVICE FUNDS		PROPRIETARY FUND	COMPONENT UNIT	BUDGET FY 15	BUDGET FY14	ACTUAL FY13
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	16,975,836	16,866,683	17,199,372
0	0	0	0	3,222,280	3,378,229	3,063,280
0	0	0	0	126,070	141,210	128,550
0	0	0	0	470,891	307,249	378,652
0	0	0	0	13,100	34,250	4,873,043
0	0	166,787	159,685	1,265,172	934,905	1,214,982
0	0	0	435,995	438,995	383,820	667,554
161,000	0	0	0	285,152	268,100	255,303
0	0	0	0	1,493,430	1,493,430	1,299,738
0	0	0	0	3,407,852	3,407,852	3,390,824
0	0	0	0	0	8,483,496	8,526,492
0	0	0	8,769,813	9,567,719	897,023	624,943
0	0	0	0	373,823	285,097	400,273
0	0	0	0	26,000	26,000	25,313
0	0	0	0	0	4,153,117	4,632,390
0	0	0	2,291,093	3,487,547	1,350,419	1,182,390
0	0	0	8,016,766	8,016,766	0	0
0	0	0	378,966	461,016	528,106	910,955
2,598,063	368,359	0	0	5,842,046	13,945,897	43,622,368
2,759,063	**368,359**	**166,787**	**20,052,318**	**55,473,695**	**56,884,883**	**92,396,422**
0	0	0	0	1,989,295	1,918,591	1,853,638
0	0	0	0	649,861	637,954	607,947
0	0	0	0	8,127,563	7,619,046	7,210,556
0	0	166,787	0	2,318,514	2,366,460	2,164,621
0	0	0	0	2,939,209	3,181,676	2,796,342
0	0	0	20,052,318	20,184,041	21,305,599	21,576,282
0	0	0	0	504,082	333,332	298,449
0	0	0	0	1,023,425	1,162,412	1,069,639
0	0	0	0	126,700	121,500	114,377
0	0	0	0	13,364,130	13,945,898	14,447,331
2,759,063	368,359	0	0	3,322,767	3,315,936	39,417,772
0	0	0	0	924,108	976,479	0
2,759,063	**368,359**	**166,787**	**20,052,318**	**55,473,695**	**56,884,883**	**91,556,954**
0	0	0	0		777,640	839,468
1,512,948	2,210,832	2,702	708,005	13,603,413	12,825,773	11,986,305
1,512,948	2,210,832	2,702	708,005	13,603,413	13,603,413	12,825,773

GENERAL FUND BUDGET SUMMARY

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET	FY15 BUDGET
REVENUE:						
GENERAL PROPERTY TAXES	$ 15,077,639	$ 15,420,768	$ 15,691,563	$ 17,199,372	$16,866,683	$ 16,975,836
OTHER LOCAL TAXES	$ 2,892,710	$ 2,895,464	$ 3,011,261	$ 3,063,280	$3,378,229	$ 3,222,280
PERMITS & PRIVILEGE FEES	$ 192,264	$ 125,374	$ 134,793	$ 128,550	$141,210	$ 126,070
FINES & FORFEITURES	$ 114,132	$ 117,466	$ 162,917	$ 378,652	$307,249	$ 470,891
USE OF MONEY & PROPERTY	$ 36,644	$ 73,364	$ 85,129	$ 12,252	$34,250	$ 13,100
CHARGES FOR SERVICE	$ 503,538	$ 585,363	$ 695,843	$ 889,740	$763,690	$ 923,200
MISCELLANEOUS	$ 50,400	$ 49,745	$ 88,880	$ 95,659	$3,000	$ 3,000
RECOVERED COSTS	$ 265,946	$ 182,535	$ 112,554	$ 92,673	$106,100	$ 122,402
PAYMENTS IN LIEU OF TAXES	$ 35,630	$ 25,140	$ 26,933	$ 25,313	$26,000	$ 26,000
NON-CATEGORICAL	$ 1,314,313	$ 1,265,633	$ 1,251,025	$ 1,299,738	$1,493,430	$ 1,493,430
SHARED EXPENSES	$ 1,506,995	$ 1,557,055	$ 1,435,409	$ 1,508,942	$1,559,944	$ 1,559,944
CATEGORICAL AID	$ 260,836	$ 451,735	$ 255,823	$ 141,170	$64,815	$ 153,541
OTHER FINANCING SOURCES	$ 153,802	$ 237,142	$ 323,205	$ 519,533	$278,365	$ 151,714
TOTAL REVENUES	**$ 22,404,849**	**$ 22,986,782**	**$ 23,275,335**	**$ 25,354,874**	**$25,022,965**	**$25,241,408**
EXPENDITURES						
GENERAL ADMINISTRATION	$ 1,644,008	$ 1,606,412	$ 1,823,223	$ 1,853,638	$1,918,591	$ 1,989,295
JUDICIAL ADMINISTRATION	$ 584,458	$ 592,777	$ 584,727	$ 607,947	$637,954	$ 649,861
PUBLIC SAFETY	$ 2,933,996	$ 3,376,932	$ 3,373,901	$ 3,770,819	$4,084,792	$ 4,501,803
PUBLIC WORKS	$ 1,725,080	$ 1,777,069	$ 1,847,921	$ 2,001,045	$2,062,745	$ 2,151,727
HEALTH & WELFARE	$ 690,307	$ 550,294	$ 516,974	$ 512,419	$526,513	$ 526,513
EDUCATION	$ 65,570	$ 20,723	$ 20,723	$ 20,723	$20,723	$ 131,723
PARKS, RECREATION & CULTURAL	$ 313,905	$ 258,760	$ 281,967	$ 298,449	$333,332	$ 504,082
COMMUNITY DEVELOPMENT	$ 974,061	$ 916,445	$ 982,213	$ 1,065,639	$1,162,412	$ 1,023,425
INSURANCE	$ 126,813	$ 108,278	$ 110,456	$ 114,377	$121,500	$ 126,700
TRANSFERS TO OTHER FUNDS	$ 12,363,114	$ 12,599,933	$ 12,840,873	$ 13,524,091	$13,806,298	$ 13,294,466
CAPITAL PROJECTS					-	
DEBT SERVICE	$ 272,558	$ 235,615	$ 121,122	$ 123,444	$149,266	$ 195,345
CONTINGENCY	$ -	$ -	$ -		$198,839	$ 146,468
TOTAL EXPENDITURES	**$ 21,693,869**	**$ 22,043,238**	**$ 22,504,100**	**$ 23,892,591**	**$25,022,965**	**$25,241,408**

SOCIAL SERVICES FUND BUDGET SUMMARY

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET	FY15 BUDGET
REVENUE:						
MISCELLANEOUS	$ 13,503	$ 13,367	$ 13,498	$ 90,074	$ -	
RECOVERED COSTS	$ -	$ -		$ -	$ -	
WELFARE REIMBURS. -STATE	$ 1,012,741	$ 825,257	$ 761,865	$ 624,943	$ 897,023	$ 797,906
FOSTER CARE	$ -	$ -	$ -		$ -	
WELFARE REIMBURS. - FEDERAL	$ 1,709,275	$ 1,553,546	$ 1,427,325	$ 1,182,390	$ 1,350,419	$ 1,196,454
TRANSFER FROM GENERAL FUND	$ 446,420	$ 466,966	$ 506,630	$ 547,321	$ 547,321	$ 488,000
TOTAL REVENUES	**$ 3,181,938**	**$ 2,859,136**	**$ 2,709,318**	**$ 2,444,728**	**$ 2,794,763**	**$ 2,482,360**
EXPENDITURES						
WELFARE PERSONNEL	$ 1,558,066	$ 1,489,183	$ 1,590,699	$ 1,644,331	$ 1,742,204	$ 1,845,147
WELFARE ADMINISTRATION	$ 399,826	$ 368,220	$ 403,445	$ 346,516	$ 374,542	$ 250,005
PUBLIC ASSISTANCE	$ 599,998	$ 423,481	$ 351,361	$ 218,695	$ 434,500	$ 217,561
OTHER WELFARE SERVICES	$ 556,457	$ 409,368	$ 254,915	$ 74,382	$ 103,917	$ 99,983
TRANSFERS OUT	$ 67,592	$ 130,923	$ 139,600	$ 156,727	$ 139,600	$ 69,664
TOTAL EXPENDITURES	**$ 3,181,939**	**$ 2,821,176**	**$ 2,740,020**	**$ 2,440,650**	**$ 2,794,763**	**$ 2,482,360**

PURCHASE OF DEVELOPMENT RIGHTS FUND BUDGET SUMMARY

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET	FY15 BUDGET
REVENUE:						
TRANSFER FROM GENERAL FUND	$ -	$ 81,945	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ -**	**$ 81,945**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES						
COMMUNITY DEVELOPMENT	$ -	$ -	$ 5,000	$ 4,000	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 5,000**	**$ 4,000**	**$ -**	**$ -**

EASTERN SHORE REGIONAL JAIL FUND BUDGET SUMMARY

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET	FY15 BUDGET
REVENUE:						
CHARGES FOR SERVICES	$ 101,291	$ 40,095	$ 18,136	$ 12,496	$ 15,500	$ 15,500
MISCELLANEOUS	$ -	$ 198	$ 200	$ -	$ -	
RECOVERED COSTS	$ 1,040	$ 2,419	$ 1,590	$ 1,491	$ 1,000	$ 1,750
SHARED EXPENSES	$ 1,854,467	$ 1,768,244	$ 1,911,965	$ 1,881,882	$ 1,847,908	$ 1,847,908
OTHER STATE	$ 224,253	$ 411,980	$ 230,605	$ 259,103	$ 220,282	$ 220,282
OTHER FEDERAL						
TRANSFERS FROM OTHER FUNDS	$ 1,004,562	$ 1,088,988	$ 1,248,939	$ 1,496,484	$ 1,449,564	$ 1,540,320
TOTAL REVENUES	**$ 3,185,614**	**$ 3,311,924**	**$ 3,411,435**	**$ 3,651,456**	**$ 3,534,254**	**$ 3,625,760**
EXPENDITURES						
PUBLIC SAFETY	$ 3,185,614	$ 3,217,850	$ 3,161,325	$ 3,439,737	$ 3,534,254	$ 3,625,760
TOTAL EXPENDITURES	**$ 3,185,614**	**$ 3,217,850**	**$ 3,161,325**	**$ 3,439,737**	**$ 3,534,254**	**$ 3,625,760**

GENERAL DEBT SERVICE FUND BUDGET SUMMARY

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET	FY15 BUDGET
REVENUE:						
USE OF MONEY & PROPERTY	$ 9,602	$ -	$ -	$ 4,860,791	$ -	
MISCELLANEOUS	$ 25,000	$ -	$ -		$ -	
RECOVERED COSTS	$ 161,139	$ 161,139	$ 3,605,720	$ 161,139	$ 161,000	$ 161,000
TRANSFER FROM GENERAL FUND	$ 2,287,794	$ 2,058,491	$ 2,041,188	$ 30,584,988	$ 2,598,220	$ 2,598,063
TRANSFER FROM CAP. PROJ. FUND						
BUDGETED USE OF FUND BALANCE						
TOTAL REVENUES	**$ 2,483,534**	**$ 2,219,629**	**$ 5,646,908**	**$ 35,606,918**	**$ 2,759,220**	**$ 2,759,063**
EXPENDITURES						
FINANCING FEES	$ 3,844	$ 2,886	$ 3,344	$ 893,416	$ 2,500	$ 1,000
PRINCIPAL	$ 1,317,245	$ 1,396,819	$ 1,482,036	$ 34,426,616	$ 1,570,000	$ 1,620,000
INTEREST	$ 1,583,982	$ 1,532,058	$ 1,475,408	$ 1,492,396	$ 1,186,720	$ 1,138,063
CONTINGENCY	$ -	$ -	$ (5,872)		$ -	
TOTAL EXPENDITURES	**$ 2,901,227**	**$ 2,928,877**	**$ 2,954,916**	**$ 36,812,429**	**$ 2,759,220**	**$ 2,759,063**

SCHOOL DEBT SERVICE FUND BUDGET SUMMARY

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET	FY15 BUDGET
REVENUE:						
USE OF MONEY & PROP.	$ 28,128	$ 35,294	$ 42,596	$ 50,110	$ -	
TRANSF. FROM GEN. FD	$ 2,704,223	$ 1,369,923	$ 1,343,087	$ 2,759,136	$ 407,450	$ 368,359
TOTAL REVENUES	**$ 2,732,352**	**$ 1,405,217**	**$ 1,385,683**	**$ 2,809,246**	**$ 407,450**	**$ 368,359**
EXPENDITURES						
FINANCING FEES	$ 23,660	$ 1,501	$ 3,612	$ 26,586	$ 1,000	$ 1,000
PRINCIPAL	$ 2,256,468	$ 657,512	$ 931,679	$ 2,160,977	$ 346,047	$ 318,668
INTEREST	$ 177,559	$ 482,105	$ 109,261	$ 42,109	$ 60,403	$ 48,691
CONTINGENCY	$ -	$ -	$ -		$ -	
TOTAL EXPENDITURES	**$ 2,457,687**	**$ 1,141,118**	**$ 1,044,552**	**$ 2,229,671**	**$ 407,450**	**$ 368,359**

PUBLIC UTILITIES FUND BUDGET SUMMARY

	FY10 ACTUAL	FY11 ACTUAL	FY12 Actual	FY13 Actual	FY14 BUDGET	FY15 BUDGET
REVENUE:						
CHARGES FOR SERVICES	$ 57,489	$ 54,241	$ (7,136)	$ 174,910	$ 155,715	$ 166,787
SHARED EXPENSES	$ -	$ -	$ -		$ -	
OTHER STATE	$ -	$ -	$ -		$ -	
TRANSFERS FROM OTHER FUNDS	$ 26,107	$ -	$ 199,405	$ 18,710	$ 18,000	
TOTAL REVENUES	**$ 83,596**	**$ 54,241**	**$ 192,269**	**$ 193,620**	**$ 173,715**	**$ 166,787**
EXPENDITURES						
PUBLIC WORKS	$ 83,596	$ 89,868	$ 95,053	$ 163,575	$ 173,715	$ 166,787
TOTAL EXPENDITURES	**$ 83,596**	**$ 89,868**	**$ 95,053**	**$ 163,575**	**$ 173,715**	**$ 166,787**

SCHOOL OPERATING FUNDS BUDGET SUMMARY

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET	FY15 BUDGET
REVENUE:						
MISCELLANEOUS	$ 533,288	$ 448,559	$ 373,460	$ 429,913	$ 381,904	$ 435,995
CHARGES FOR SERVICES	$ 4,082	$ 163,311	$ 148,456	$ 137,836	$ 158,116	$ 159,685
STATE SCHOOL REVENUE	$ 7,890,614	$ 8,380,969	$ 8,769,698	$ 8,526,492	$ 8,483,496	$ 8,769,813
FEDERAL SCHOOL REVENUE	$ 4,251,308	$ 3,541,643	$ 4,361,199	$ 4,632,390	$ 4,153,117	$ 2,291,093
TRANSFERS FROM OTHER FUNDS	$ 7,590,508	$ 7,605,274	$ 7,654,729	$ 7,963,500	$ 8,108,243	$ 8,016,766
OTHER FINANCING SOURCES	$ -	$ -	$ 352,016	$ 391,422	$ -	$ 378,966
BUDGETED USE OF FUND BALANCE						
TOTAL REVENUES	**$ 20,269,799**	**$ 20,139,756**	**$ 21,659,558**	**$ 22,081,553**	**$ 21,284,876**	**$ 20,052,318**
EXPENDITURES						
INSTRUCTION	$ 16,826,441	$ 16,135,822	$ 17,225,402	$14,560,282	$ 14,210,555	$12,564,812
ADMINISTRAITON/HEALTH	$ 831,751	$ 781,551	$ 706,013	$ 1,878,301	$ 1,964,185	$ 1,955,901
PUPIL TRANSPORTATION	$ 831,438	$ 876,429	$ 949,127	$ 1,813,719	$ 1,701,032	$ 1,872,503
OPERATIONS/MAINTENANCE	$ 1,167,403	$ 1,130,636	$ 1,071,340	$ 1,962,051	$ 2,090,641	$ 2,141,978
OTHER NON-INSTRUCTIONAL	$ 10,833	$ (7,248)	$ -		$ -	
TECHNOLOGY	$ 146,649	$ 460,740	$ 364,281	$ 542,717	$ 462,303	$ 609,949
SCHOOL FOOD SERVICES	$ 751,932	$ 893,295	$ 805,455	$ 798,489	$ 856,160	$ 907,175
TRANSFERS TO OTHER FUNDS	$ -	$ 436,301	$ 472,629	$ 766,513	$ -	
DEBT SERVICE	$ -	$ -	$ -		$ -	
TOTAL EXPENDITURES	**$ 20,566,447**	**$ 20,707,527**	**$ 21,594,247**	**$ 22,322,071**	**$ 21,284,876**	**$ 20,052,318**

WASTEWATER FUND BUDGET SUMMARY

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	FY15 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

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	FY15 BUDGET
REVENUE:						
TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ 777,640	$ 777,640
TRANSFER FROM SCHOOL FUND	$ -	$ -	$ -	$ 252,229		
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 252,229**	**$ 777,640**	**$ 777,640**
EXPENDITURES						
OPERATING	$ -	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ 252,229	$ 777,640	$ 777,640
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 252,229**	**$ 777,640**	**$ 777,640**

MULTI-YEAR PROJECTIONS

General Fund projections for FY2016, FY2017, and FY2018 are formulated using a combination of statistical forecasting techniques, regional economic data and local government operational experience.

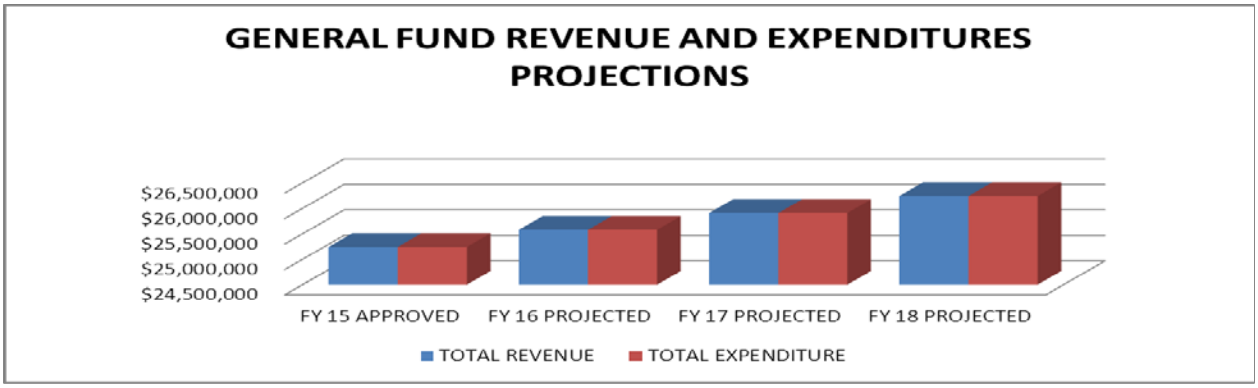
Six months prior to the new fiscal year, the County's annual financial audit is usually complete. The success of the previous year's revenue and expenditure forecasts are compared and cross-checked against the actual audited financial statements to see if any refinement needs to be made to the model. 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 FY16, FY 17 and FY18 with a limited growth of 1%. For the other tax categories, we are anticipating a growth rate of 2.5% in FY16, FY17, and FY18. 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 FY16, FY17 and FY18. 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 FY16, FY 17 and FY18 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

	FY 15 APPROVED	FY 16 PROJECTED	FY 17 PROJECTED	FY 18 PROJECTED
REVENUES:				
PROPERTY TAXES	16,975,836	17,145,594	17,317,050	17,490,221
OTHER LOCAL TAXES	3,222,280	3,302,837	3,385,408	3,470,043
PERMITS & PRIVILEGE FEES	126,070	128,591	131,163	133,786
FINES & FORFEITURES	470,891	494,436	504,324	514,411
USE OF MONEY & PROPERTY	13,100	13,493	13,898	14,315
CHARGES FOR SERVICES	923,200	950,896	979,423	1,008,806
MISCELLANEOUS	3,000	3,000	3,000	3,000
RECOVERED COSTS	122,402	122,402	122,402	122,402
NON-CATEGORICAL	1,493,430	1,523,299	1,553,765	1,584,840
SHARED EXPENSES	1,559,944	1,559,944	1,559,944	1,559,944
OTHER STATE	153,541	153,541	153,541	153,541
PAYMENT IN LIEU OF TAXES	26,000	26,000	26,000	26,000
OTHER FINANCING SOURCES	82,050	83,281	84,530	85,798
TRANSFERS FROM OTHER FUNDS	69,664	70,709	71,770	72,846
TOTAL REVENUES	**25,241,408**	**25,578,023**	**25,906,218**	**26,239,952**
EXPENDITURES:				
GENERAL GOVERNMENT ADMIN.	1,989,295	2,017,145	2,045,385	2,074,021
JUDICIAL ADMINISTRATION	649,861	658,959	668,184	677,539
PUBLIC SAFETY	4,501,803	4,564,828	4,628,736	4,693,538
PUBLIC WORKS	2,151,727	2,181,851	2,212,397	2,243,371
HEALTH & WELFARE	526,513	533,884	541,359	548,938
EDUCATION	131,723	133,567	135,437	137,333
PARKS, RECREATION & CULTURE	504,082	511,139	518,295	525,551
COMMUNITY DEVELOPMENT	1,023,425	1,037,753	1,052,281	1,067,013
INSURANCE	126,700	128,474	130,272	132,096
TRANSFERS OUT	13,294,466	13,463,824	13,622,420	13,784,181
DEBT SERVICE	195,345	198,080	200,853	203,665
CONTINGENCY	146,468	148,519	150,598	152,706
TOTAL EXPENDITURES	**25,241,408**	**25,578,023**	**25,906,218**	**26,239,952**
NET INCREASE/(DECREASE)*				
BEGINNING FUND BALANCES*	8,059,218	8,059,218	8,059,218	8,059,218
ENDING FUND BALANCES*	8,059,218	8,059,218	8,059,218	8,059,218

ESTIMATED FOR FY14

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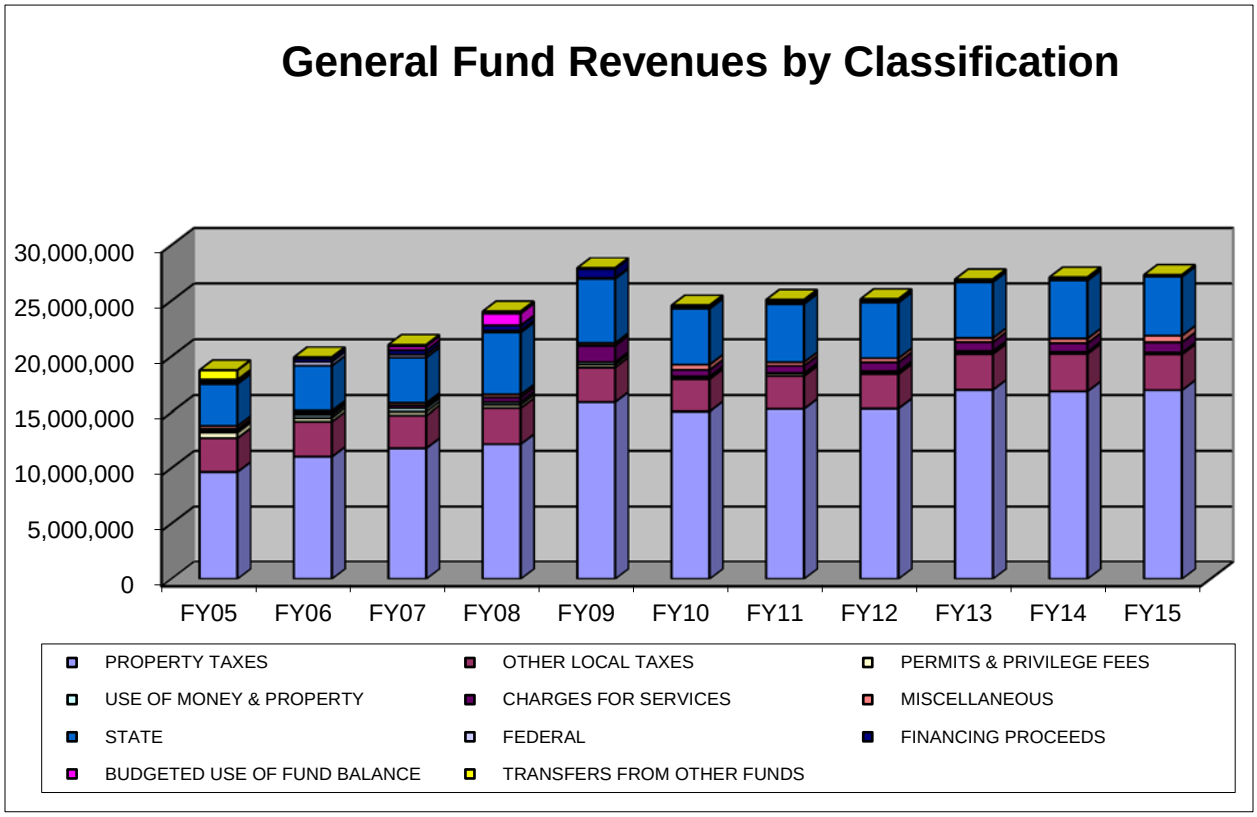
REVENUE ANALYSIS

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 2014 and 2015 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. For this fiscal year, the county has been very conservative in our revenue projections since at the time the county adopted its FY15 annual Budget, the General Assembly has not completed and adopted a Biennium Budget. Therefore, the General Fund revenues of $25,241,408 for FY15 are only an increase of $218,443 or approximately 1 % from the FY14 budget.



Property Taxes

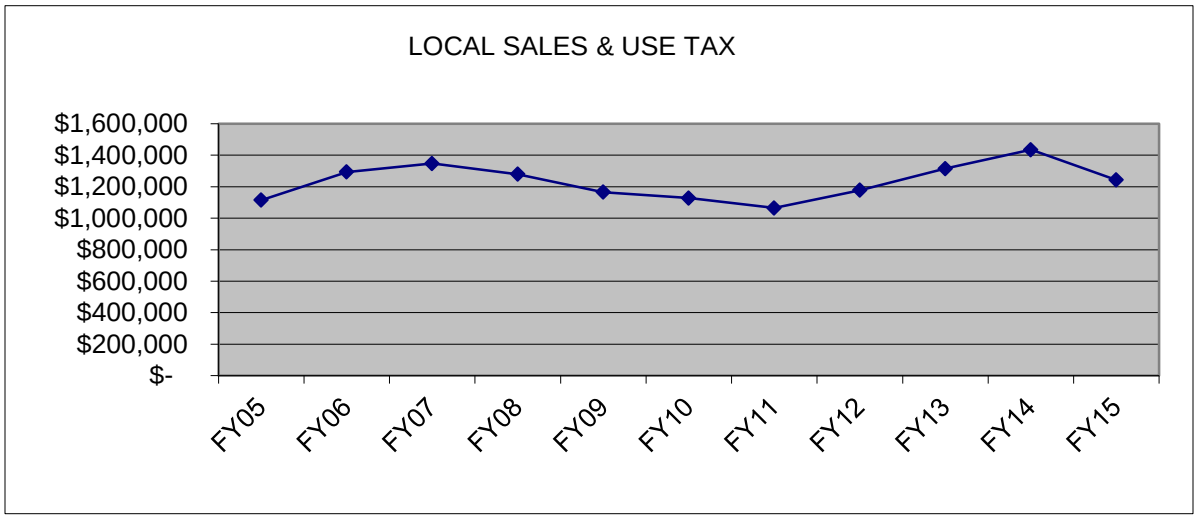
General Fund revenues from property taxes are projected to increase only by $109,153 partially attributable to increase in collection of real estate taxes. The real estate tax rate remains unchanged at $.6728 per $100 of assessed value. In Northampton County reassessment will be occurring every two years. This was not a reassessment year.

Assessed values for real estate have decreased less than 1% over FY14, and personal property values also decreased less than1% over FY14. Revenue estimates for the budget are based on a first-year collection rate of 95% for real estate and 87% for personal property taxes. Each cent in real estate tax at the 95% collection rate generates approximately $198,710.

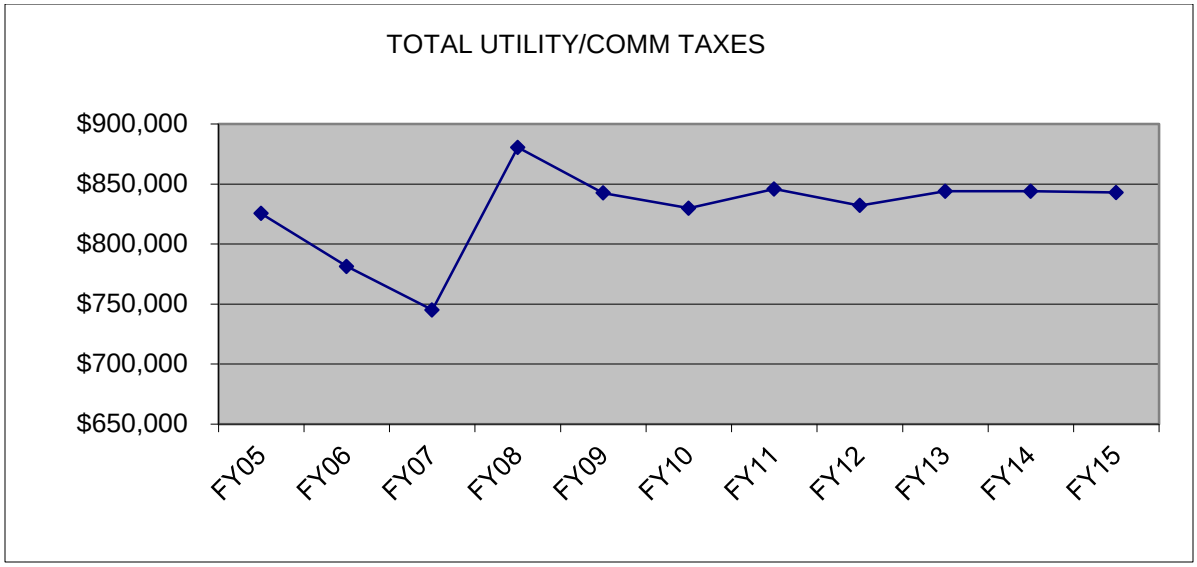
Other Local Taxes

The County anticipates a decrease of $155,949 in other local taxes. This is mainly the result of a $191,229 decrease in the sales tax estimates we receive from the state. Communication Sales and Use Tax is predicted to increase 4% over the FY14 amended budget as well as Transient and Occupancy Tax is projected to increase 6% over FY 14 amended Budget. Revenue from the Animal License Tax, Mobile Vehicle Tax, Recordation, Consumer Utility Taxes as well as Business License Tax is projected to remain constant from the amended FY14 budget.

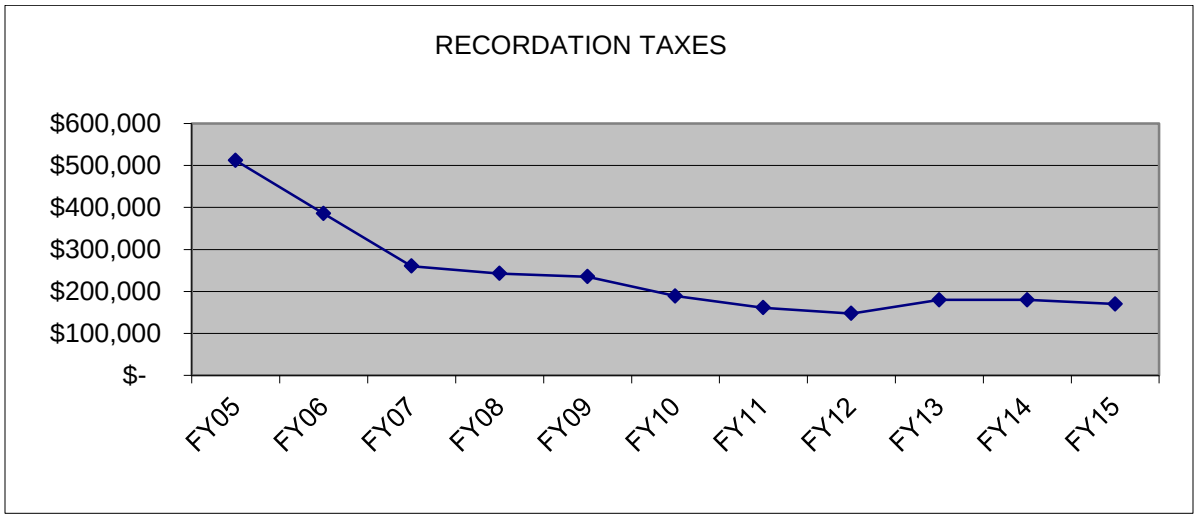
Local Sales Tax – Local sales tax is a point of sale tax collected by merchants and remitted through the Commonwealth of Virginia to the locality. Of the 5.0% sales tax which is collected on each sale, 1% represents the local share and 4.0% is the state share. Of the sales tax revenues it receives, the County forwards 19.73% of half that amount to towns located within the County. The budget for FY15 reflects an decrease of 13% 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.



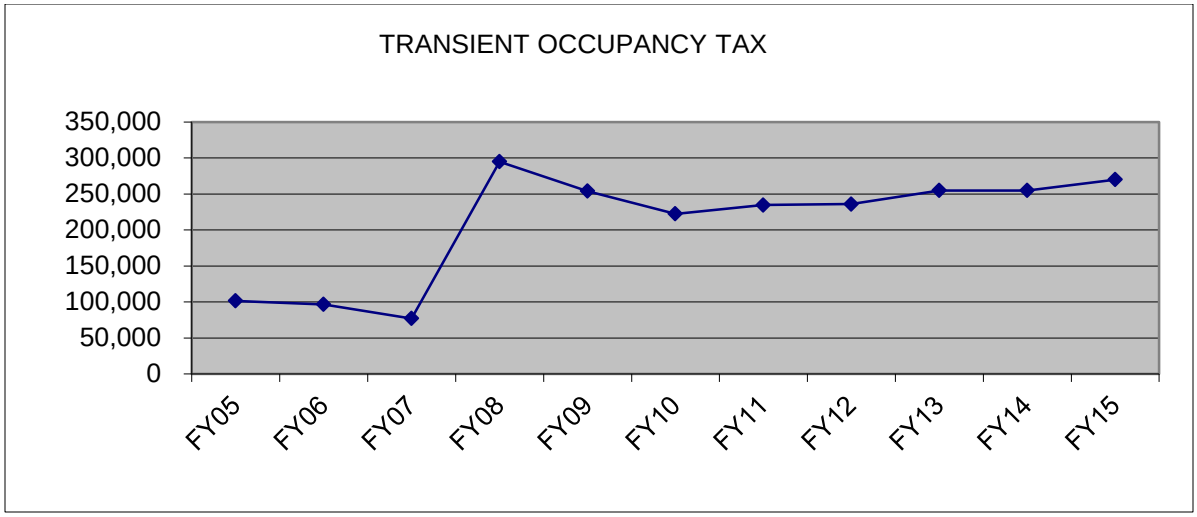
Communications Sales & Use Tax – This tax became effective January 1, 2007 and is applied to all telephone, gas, cable, satellite, voice over internet (VoIP) and electric service recipients residing within the County. It replaced the Consumer Utility Tax on telephones, E-911 Service Tax, Mobile Communications 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 FY15 receipts are estimated to total $170,000 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.

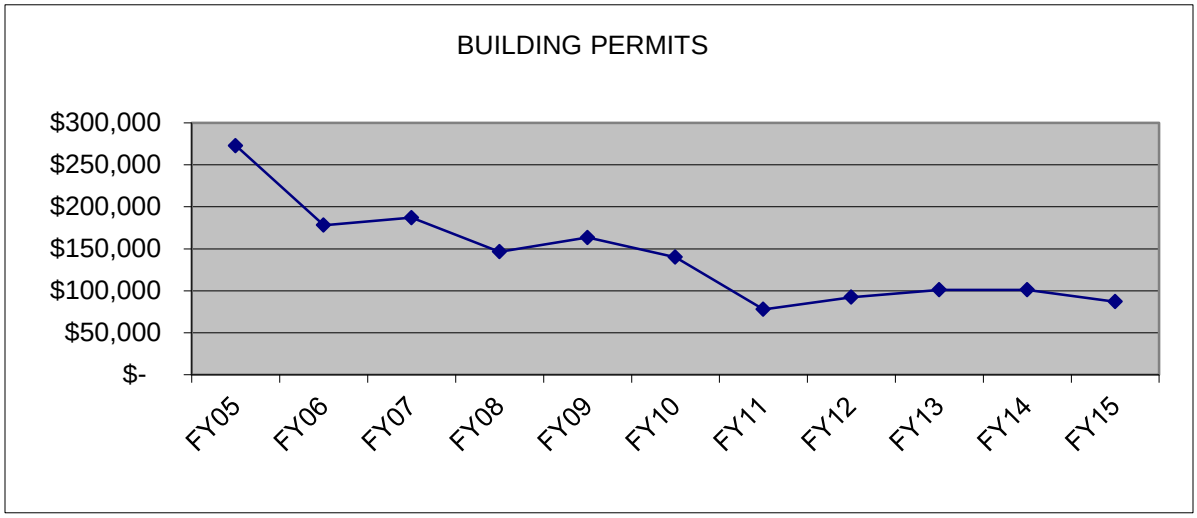


Transient Occupancy Tax – Transient Occupancy Tax is a tax of 5% of the charge for the occupancy of any room or space for rent. These include hotels, motels, houses, campgrounds, and weekly rentals. During the spring of 2007, the Virginia General Assembly approved a bill to amend §58.1-3819 allowing Northampton County to increase this tax from 2% to 5% with the additional amount designated and spent solely for tourism. In the FY15 budget, revenues are budgeted at $270,000 which is the amount generated by the entire 5%, including $121,471 earmarked for the County's contribution to the Tourism Commission.

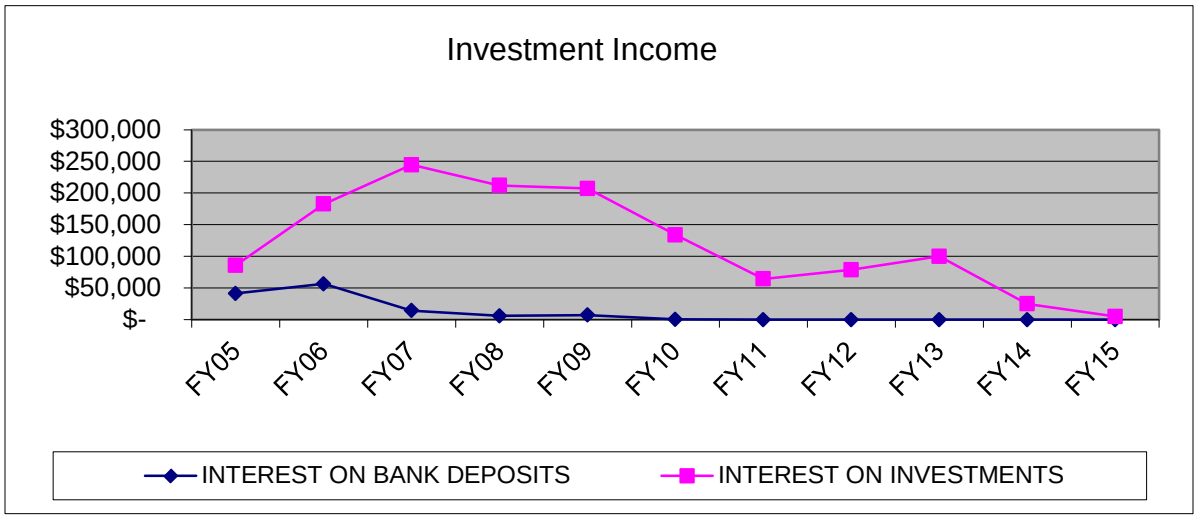


Other Local Revenue

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 FY15, revenues are estimated at $87,000 based on year-end estimates for FY13, YTD for FY14 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 FY15 budget includes revenues of $4,950 in interest on investments.



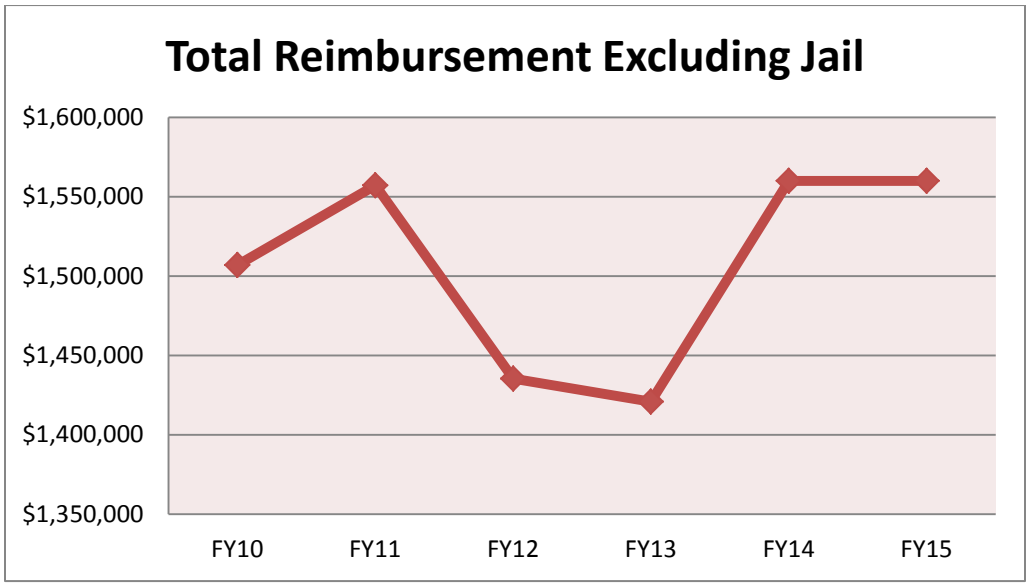
GENERAL FUND STATE REVENUE

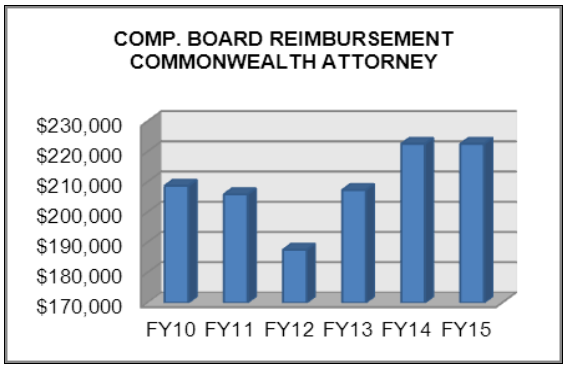
The FY15 General Fund budget includes revenues from the Commonwealth of Virginia totaling $3,053,374 which is no change from the FY14 amended budget estimate. For the third fiscal year, the county does not have to reimburse the state as it did for several fiscal years. This reimbursement was a part of 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.

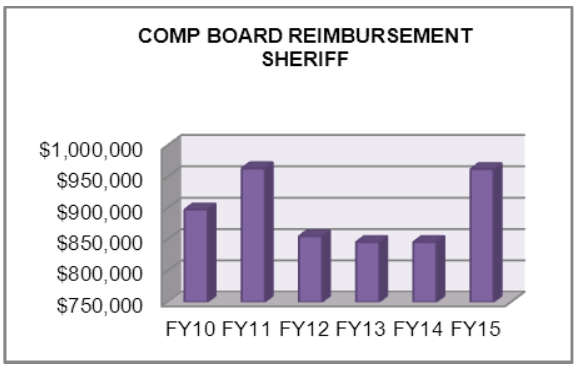
Revenue from the Personal Property Tax Relief Act (PPTRA) is included in this category as well. The County receives a capped amount of $1,421,960 annually. For FY15, this amount will enable the County to provide car tax relief of 60% up to the first $20,000 in value.

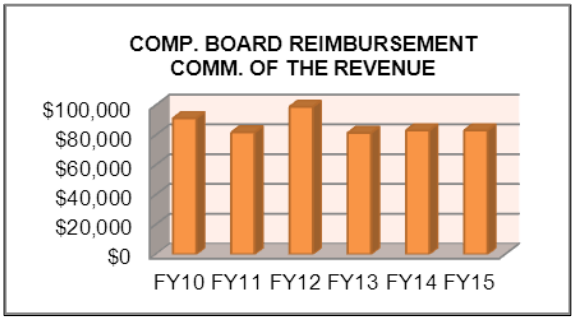
Many state shared revenues were reduced over the past few years due to the State's budget difficulties. Reductions in Compensation Board reimbursements made during FY02, FY03 and FY10 have not been restored. Additional cuts were made during FY14. For FY15, the approved budget for constitutional officers and their staff remains constant with FY14 budget and there are no changes in the budget estimates.

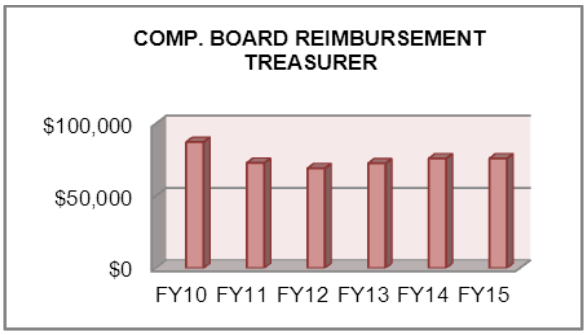
The following charts reflect the trend in Total Compensation Board and per Constitutional Office reimbursements since 2010:

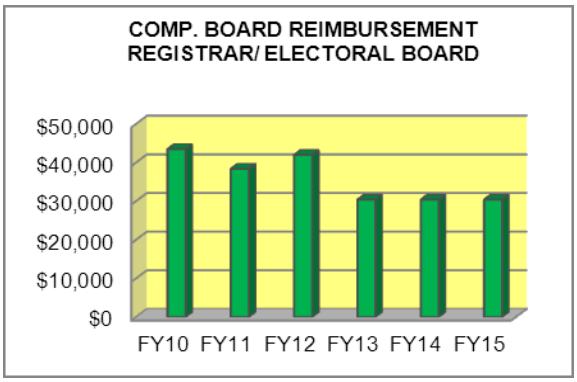


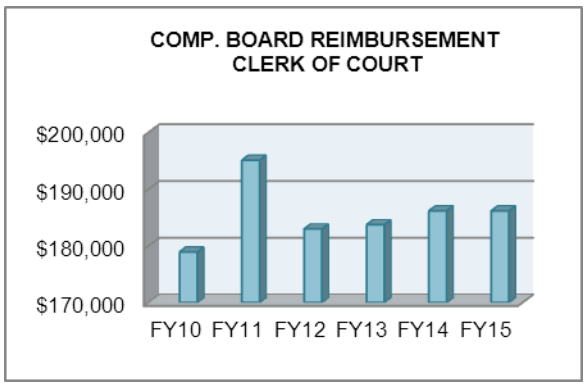

COMP. BOARD REIMBURSEMENT
COMMONWEALTH ATTORNEY
$230,000
$220,000
$210,000
$200,000
$190,000
$180,000
$170,000
FY10 FY11 FY12 FY13 FY14 FY15

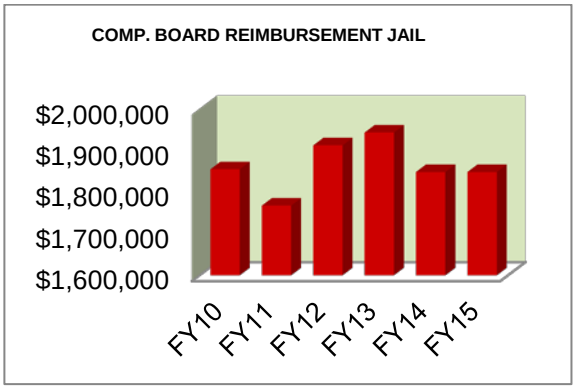

COMP BOARD REIMBURSEMENT
SHERIFF
$1,000,000
$950,000
$900,000
$850,000
$800,000
$750,000
FY10 FY11 FY12 FY13 FY14 FY15


COMP. BOARD REIMBURSEMENT
COMM. OF THE REVENUE
$100,000
$80,000
$60,000
$40,000
$20,000
$0
FY10 FY11 FY12 FY13 FY14 FY15


COMP. BOARD REIMBURSEMENT
TREASURER
$100,000
$50,000
$0
FY10 FY11 FY12 FY13 FY14 FY15


COMP. BOARD REIMBURSEMENT
REGISTRAR/ ELECTORAL BOARD
$50,000
$40,000
$30,000
$20,000
$10,000
$0
FY10 FY11 FY12 FY13 FY14 FY15


COMP. BOARD REIMBURSEMENT
CLERK OF COURT
$200,000
$190,000
$180,000
$170,000
FY10 FY11 FY12 FY13 FY14 FY15


COMP. BOARD REIMBURSEMENT JAIL
$2,000,000
$1,900,000
$1,800,000
$1,700,000
$1,600,000
FY10
FY11
FY12
FY13
FY14
FY15

GENERAL FUND FEDERAL REVENUES

The amount of General Fund federal revenue the County expects to receive for FY15 is zero at the time the FY15 budget was adopted. Federal grants are usually awarded throughout the year and added to the budget through amendments.

EASTERN SHORE REGIONAL JAIL REVENUES

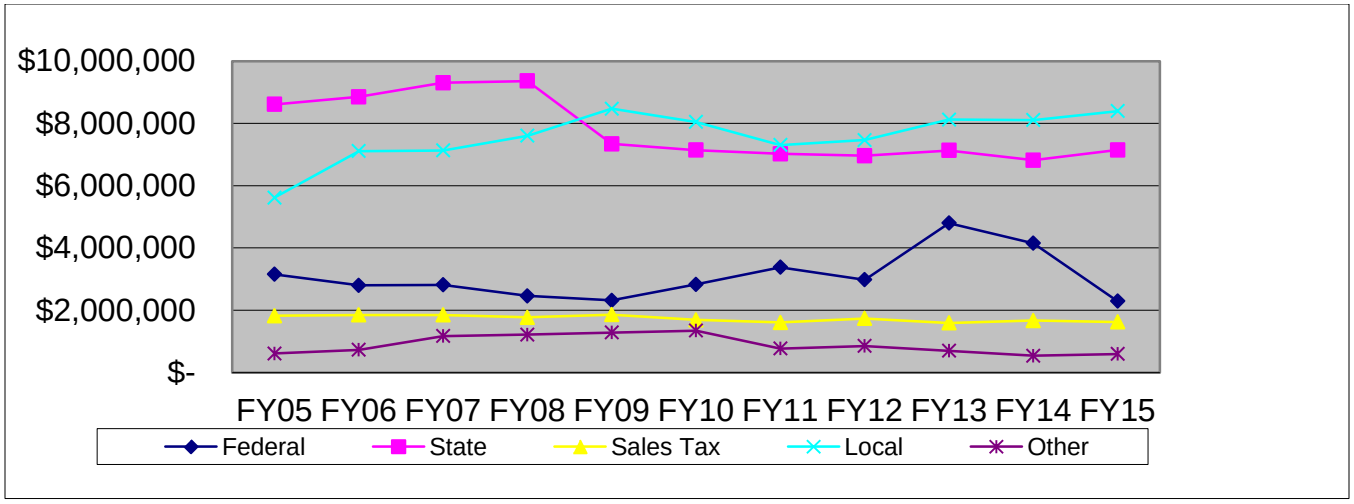
The Eastern Shore Regional Jail opened during FY07 and is funded through a combination of state and local revenues. The adopted budget for FY15 is $3,625,760. State funding totals $2,068,190 and includes a Compensation Board reimbursement primarily for salaries which is estimated at $1,847,908 for FY15. 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 FY15 this estimate is $220,282. The FY15 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 $1,540,320 or 42% of the total budget for the fund's operations. The General Fund's contribution is $83,416 more than the amended budget amount for FY14 due to the raising maintenance cost to operate the jail. The Compensation Board funding for the Eastern Shore Regional Jail is shown above with the other charts detailing Compensation Board funding.

SCHOOL FUND REVENUES

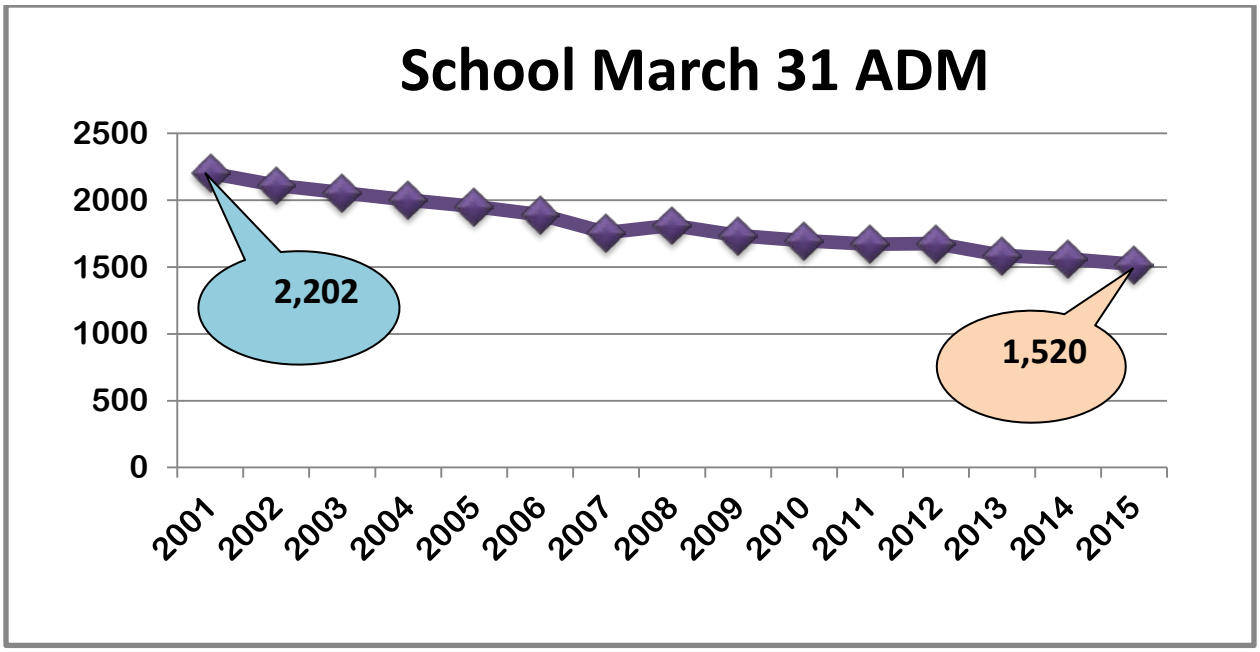
State Revenues - State revenues will provide a total of $1,625,680 in sales tax funding and $7,133,863 in categorical aid for Northampton County Public Schools in FY15. The School Board's total budget for FY15 reflects a decrease of $233,286 in state funding above the amended FY14 budget.

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.

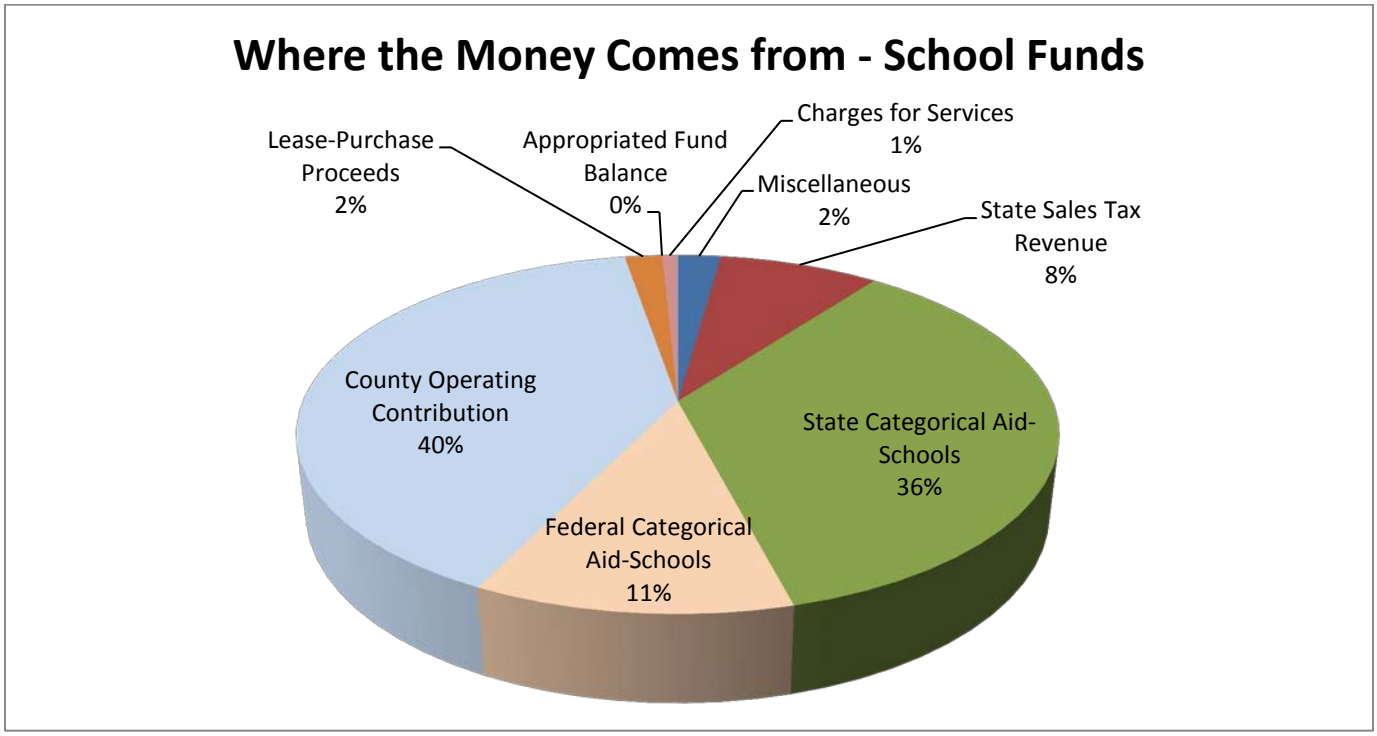
For the FY15 and FY16 budget years, the County's composite index decreased from 51.03% to 48.38%. This was a small decrease in the index of 2.65% with very little changes to state funding. Because the "True Property Values" component of the Composite Index calculation is weighted the heaviest (50% of 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 FY15 totaled 1,520. Total enrollment loss since 1995 is 981 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 FY15 estimated sales tax amount is $1,625,680, an increase of $7,504 from the amended budget for FY14.

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 .4838 for FY15 and FY16, compared with .5103 for FY13 and FY14. 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.

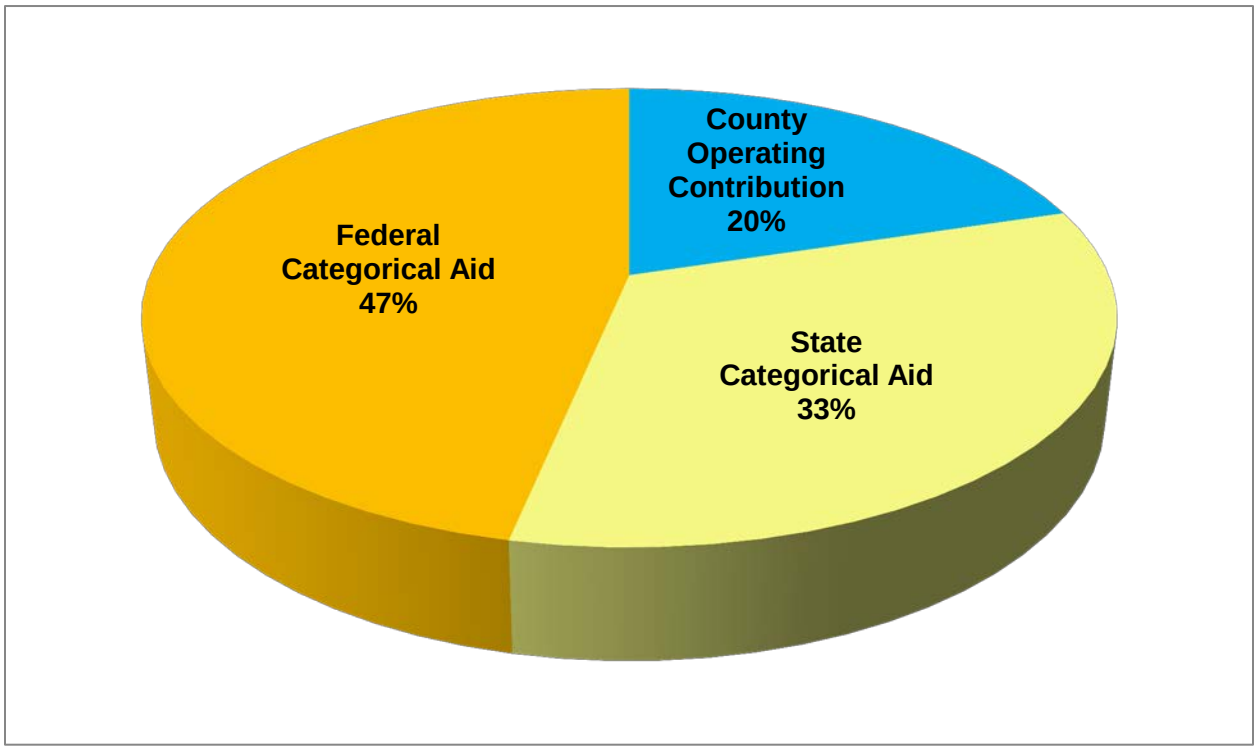
Federal Funds – Amounts in this section of the revenue budget represent the Federal offset of certain specific programs. Some of these programs require a local funding match, while other programs are fully funded. Most of the fully funded programs are mandated or grant initiatives. Federal funds for FY15 total $1,557,216, a decrease of $3,550,942 from the amended FY14 budget. Often, additional federal grants are awarded during the fiscal year and added to the budget by amendment.

Miscellaneous Revenue – Includes funds representing fees and specific cost recoveries. Miscellaneous revenues, including Charges for Service, are expected to generate $432,652 for FY15, an increase of $49,832 below the FY14 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 FY14 is $8,016,766 representing a decrease of $91,477 from FY14 amended budget.

SOCIAL SERVICES FUND REVENUES

Budgeted Social Services revenues total $2,482,360 and are primarily State and federal aid to Social Services programs with matching funds of $488,000 in County's funding. There is decrease in the local portion of $59,321 when compared to the amended budget for FY14. 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.



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REVENUE ESTIMATES

	2010 Actual Amount	2011 Actual Amount	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved
Fund: 100 General						
01 - General Property Taxes	$15,077,639.17	$15,420,767.99	$15,691,562.90	$17,199,372.31	$16,866,683.00	$16,975,836.00
02 - Other Local Taxes	$2,892,709.54	$2,895,464.14	$3,011,261.09	$3,063,280.44	$3,378,229.00	$3,222,280.00
03 - Permits, Privilege Fees & Reg Licenses	$192,263.68	$125,373.62	$134,792.74	$128,549.65	$141,210.00	$126,070.00
04 - Fines & Forfeitures	$114,131.54	$117,465.53	$162,917.03	$378,651.73	$307,249.00	$470,891.00
05 - Use of Money & Property	$36,644.47	$73,363.92	$85,129.10	$12,252.19	$34,250.00	$13,100.00
06 - Charges for Service	$503,538.24	$585,362.93	$695,842.67	$889,740.03	$763,690.00	$923,200.00
07 - Miscellaneous	$50,400.47	$49,744.65	$88,880.48	$95,658.66	$82,838.00	$3,000.00
08 - Recovered Costs	$265,945.85	$182,534.66	$112,553.67	$92,673.30	$106,100.00	$122,402.00
09 - Payments in Lieu of Taxes	$35,630.00	$25,140.00	$26,933.00	$25,313.00	$26,000.00	$26,000.00
10 - Non-Categorical	$1,314,312.87	$1,265,633.26	$1,251,025.20	$1,299,738.03	$1,493,430.00	$1,493,430.00
11 - Shared Expenses	$1,506,995.12	$1,557,054.94	$1,435,408.92	$1,508,941.52	$1,559,944.00	$1,559,944.00
12 - Categorical Aid	$260,835.63	$451,734.75	$255,822.90	$141,170.11	$615,536.00	$153,541.00
13 - Other Financing Sources	$153,801.96	$237,141.58	$323,205.15	$519,533.12	$419,376.00	$151,714.00
Fund Total: General	$22,404,848.54	$22,986,781.97	$23,275,334.85	$25,354,874.09	$25,794,535.00	$25,241,408.00
Fund: 210 Social Services						
07 - Miscellaneous	$13,502.65	$13,366.66	$13,498.27	$90,074.01	$0.00	$0.00
12 - Categorical Aid	$2,722,016.26	$2,378,803.32	$2,189,189.80	$1,807,333.20	$2,247,442.00	$2,177,506.00
13 - Other Financing Sources	$446,419.60	$466,965.96	$506,629.92	$547,320.96	$547,321.00	$449,565.00
Fund Total: Social Services	$3,181,938.51	$2,859,135.94	$2,709,317.99	$2,444,728.17	$2,794,763.00	$2,627,071.00
Fund: 225 Eastern Shore Regional Jail						
06 - Charges for Service	$101,291.49	$40,095.20	$18,136.49	$12,495.91	$15,500.00	$15,500.00
07 - Miscellaneous	$0.00	$198.00	$200.48	$0.00	$0.00	$0.00
08 - Recovered Costs	$1,039.70	$2,419.25	$1,589.63	$1,491.16	$1,000.00	$1,750.00
11 - Shared Expenses	$1,854,467.35	$1,768,243.96	$1,911,965.24	$1,881,882.02	$1,847,908.00	$1,847,908.00
12 - Categorical Aid	$224,252.80	$411,980.00	$230,604.85	$259,103.16	$220,282.00	$220,282.00
13 - Other Financing Sources	$1,004,562.39	$1,088,988.00	$1,248,939.00	$1,496,484.00	$1,449,564.00	$1,540,320.00
Fund Total: Eastern Shore Regional Jail	$3,185,613.73	$3,311,924.41	$3,411,435.69	$3,651,456.25	$3,534,254.00	$3,625,760.00
Fund: 229 Purchase of Devpt. Rights Fund						
03 - Permits, Privilege Fees & Reg Licenses	$300.00	$0.00	$0.00	$0.00	$0.00	$0.00
12 - Categorical Aid	$0.00	$33,466.85	$0.00	$0.00	$0.00	$0.00
13 - Other Financing Sources	$0.00	$48,478.19	$0.00	$0.00	$0.00	$0.00
Fund Total: Purchase of Devpt. Rights Fund	$300.00	$81,945.04	$0.00	$0.00	$0.00	$0.00
Fund: 250 Wastewater Project						
12 - Categorical Aid	$0.00	$20,000.00	$58,000.00	$0.00	$0.00	$0.00
13 - Other Financing Sources	$0.00	$0.00	$0.00	$0.00	$130,000.00	$0.00
Fund Total: Wastewater Project	$0.00	$20,000.00	$58,000.00	$0.00	$130,000.00	$0.00

	2010 Actual Amount	2011 Actual Amount	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved
Fund: 310 Capital Reserve						
13 - Other Financing Sources	$0.00	$0.00	$0.00	$252,229.00	$777,640.00	$777,640.00
Fund Total: Capital Reserve	$0.00	$0.00	$0.00	$252,229.00	$777,640.00	$777,640.00
Fund: 401 General Debt Service						
05 - Use of Money & Property	$9,601.59	$0.00	$0.00	$0.00	$0.00	$0.00
07 - Miscellaneous	$25,000.00	$0.00	$0.00	$4,860,790.80	$0.00	$0.00
08 - Recovered Costs	$161,138.76	$161,138.76	$3,605,719.96	$161,138.76	$161,000.00	$161,000.00
13 - Other Financing Sources	$2,287,793.70	$2,058,490.61	$2,041,188.04	$30,584,988.03	$2,598,220.00	$2,598,063.00
Fund Total: General Debt Service	$2,483,534.05	$2,219,629.37	$5,646,908.00	$35,606,917.59	$2,759,220.00	$2,759,063.00
Fund: 490 School Debt Service						
05 - Use of Money & Property	$28,128.44	$35,293.81	$42,596.26	$50,110.02	$0.00	$0.00
13 - Other Financing Sources	$2,704,223.34	$1,369,922.96	$1,343,086.92	$2,759,135.82	$407,450.00	$368,359.00
Fund Total: School Debt Service	$2,732,351.78	$1,405,216.77	$1,385,683.18	$2,809,245.84	$407,450.00	$368,359.00
Fund: 501 Public Utilities Fund						
06 - Charges for Service	$57,489.00	$54,241.00	$0.00	$174,910.00	$155,715.00	$166,787.00
07 - Miscellaneous	$0.00	$0.00	($7,136.46)	$0.00	$0.00	$0.00
12 - Categorical Aid	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13 - Other Financing Sources	$26,107.30	$0.00	$199,405.31	$18,710.00	$18,000.00	$0.00
Fund Total: Public Utilities Fund	$83,596.30	$54,241.00	$192,268.85	$193,620.00	$173,715.00	$166,787.00
Fund: 910 School Operating						
07 - Miscellaneous	$531,941.65	$437,268.53	$373,460.69	$429,912.52	$463,046.00	$432,652.00
12 - Categorical Aid	$8,605,238.89	$8,528,651.73	$8,737,436.93	$8,515,020.21	$8,565,066.00	$8,759,543.00
13 - Other Financing Sources	$7,947,389.76	$8,032,237.78	$8,006,744.96	$8,354,923.30	$8,724,113.00	$8,395,732.00
Fund Total: School Operating	$17,084,570.30	$16,998,158.04	$17,117,642.58	$17,299,856.03	$17,752,225.00	$17,587,927.00
Fund: 920 School Federal Grants Fund						
07 - Miscellaneous	$1,346.80	$0.00	$0.00	$0.00	$0.00	$0.00
12 - Categorical Aid	$2,825,599.99	$2,700,009.09	$3,680,662.53	$3,914,252.35	$5,109,612.00	$1,557,216.00
13 - Other Financing Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Total: School Federal Grants Fund	$2,826,946.79	$2,700,009.09	$3,680,662.53	$3,914,252.35	$5,109,612.00	$1,557,216.00
Fund: 921 School Food Service Fund						
06 - Charges for Service	$4,081.93	$163,311.02	$148,455.66	$137,836.34	$158,116.00	$159,685.00
07 - Miscellaneous	$156,092.97	$11,290.92	$0.00	$0.00	$1,084.00	$3,343.00
12 - Categorical Aid	$711,082.56	$693,951.30	$712,796.68	$729,608.89	$699,497.00	$744,147.00
13 - Other Financing Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Total: School Food Service	$871,257.46	$868,553.24	$861,252.34	$867,445.23	$858,697.00	$907,175.00
Net Grand Totals:	$54,918,507.86	$53,566,734.29	$58,421,504.26	$92,500,371.12	$60,231,593.00	$55,651,406.00

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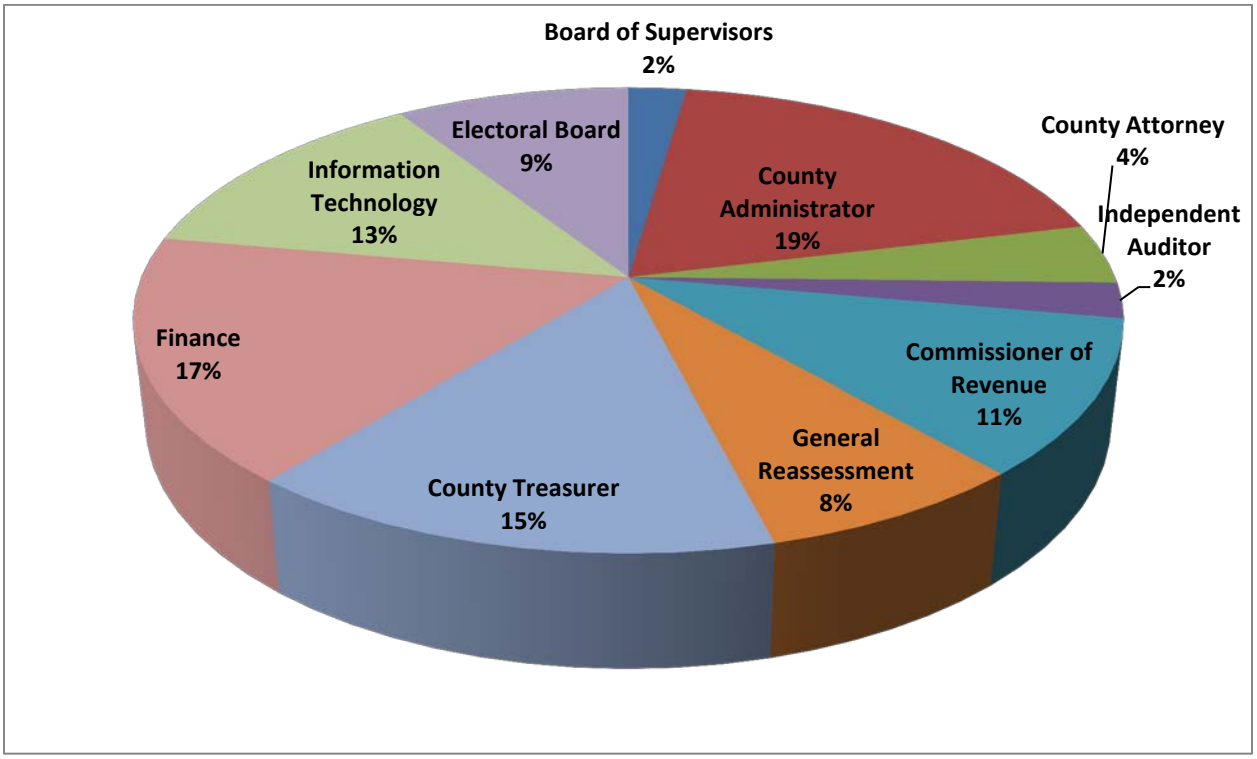
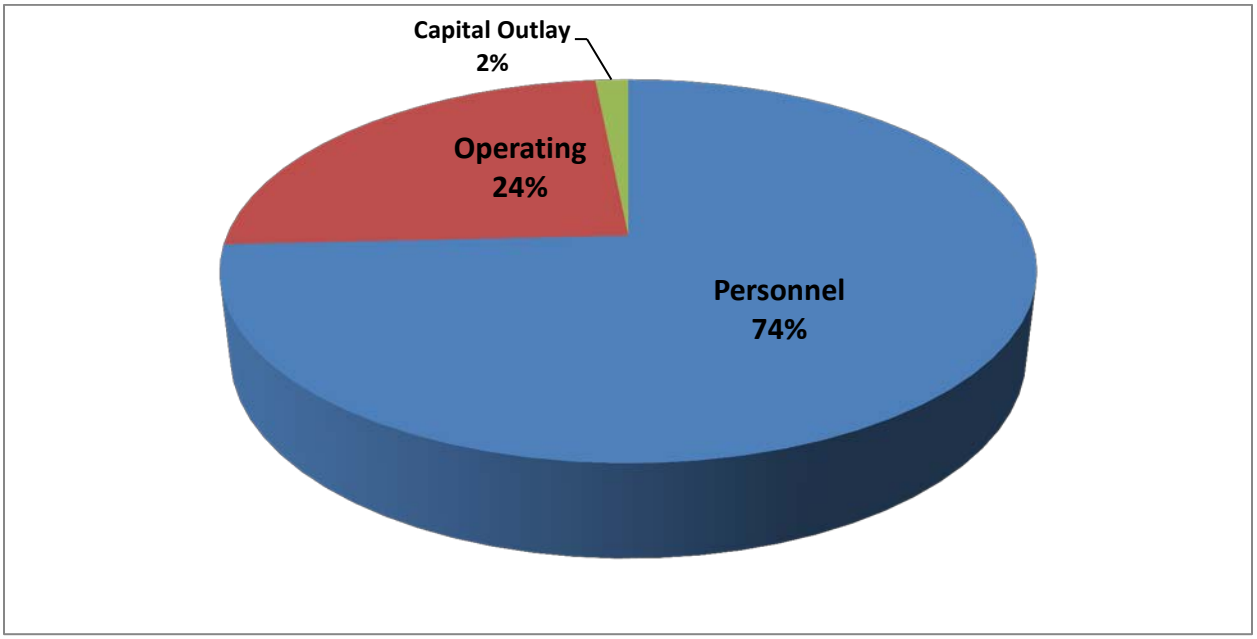
COUNTY OF NORTHAMPTON, VIRGINIA
General Administration - All Funds
$1,989,295





General Administration - All Funds

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	%
Board of Supervisors	$43,389	$36,898	$49,319	$45,124	($4,195)	91%
County Administrator	$369,575	$377,805	$383,371	$376,994	($6,377)	98%
County Attorney	$70,520	$80,476	$81,330	$82,861	$1,531	102%
Independent Auditor	$45,450	$46,700	$49,013	$48,875	($138)	100%
Commissioner of the Revenue	$201,282	$201,547	$223,243	$212,957	($10,286)	95%
General Reassessment	$202,240	$147,536	$119,117	$148,988	$29,871	125%
County Treasurer	$249,034	$258,613	$291,143	$295,538	$4,395	102%
Finance	$280,992	$313,841	$336,548	$336,954	$406	100%
Information Technology	$226,298	$250,811	$240,710	$259,500	$18,790	108%
Electoral Board	$134,443	$139,412	$138,052	$181,504	$43,452	131%
Total General Administration	**$1,823,223**	**$1,853,638**	**$1,911,846**	**$1,989,295**	**$77,449**	**104%**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Personnel Totals	$1,358,355	$1,413,534	$1,433,935	$1,428,372	($5,563)	0%
Operating Totals	$435,635	$440,104	$477,911	$529,873	$51,962	11%
Capital Outlay Totals	$29,233	$0	$0	$31,050	$31,050	+++
Total General Administration	**$1,823,223**	**$1,853,638**	**$1,911,846**	**$1,989,295**	**$77,449**	**4%**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Full-Time Personnel	19	19	19	19	0	0
Total General Administration	**19**	**19**	**19**	**19**	**0**	**0**

BOARD OF SUPERVISORS

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	BOARD OF SUPERVISORS		
DEPARTMENT #:	1101		
FUND:	GENERAL	**FUNCTION:**	General Administration
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Board of Supervisors 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 15.2-418).

DESCRIPTION OF SERVICES PROVIDED:

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 takes action by the adoption of ordinances or resolutions, sets the tax rate and approves the budget and develops the strategic plan for the County.

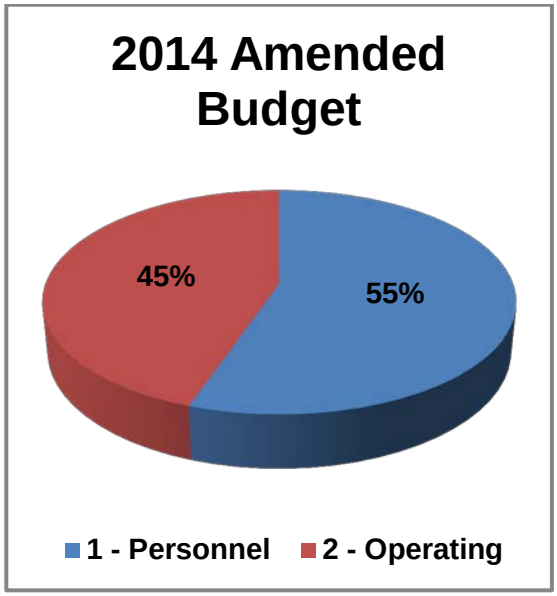
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

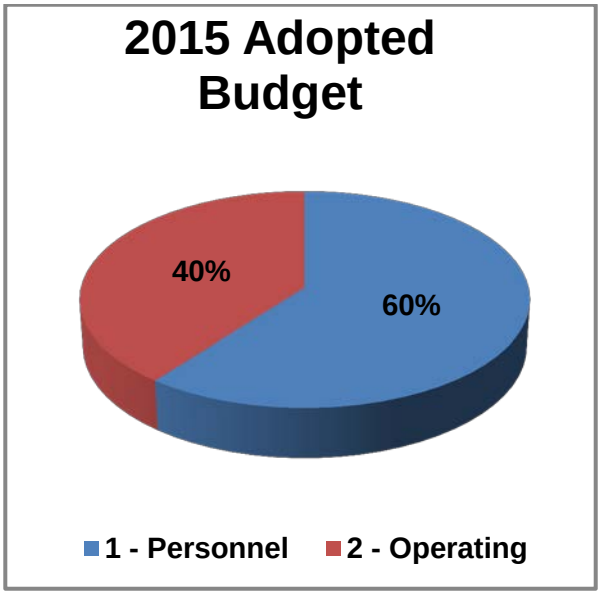
1. FY14 Budget adopted without any tax increase.
2. Creation, funding and hiring of Economic Development Director for the County.
3. Re-activation of the Public Service Authority to study and develop plans for offering wastewater services in core areas of the county to support economic growth.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Declining school age population and its impact on state funding for education.
2. Lack of industry/jobs/tax base
3. Increasing state mandates without funding sources to cover them.
4. Providing core infrastructure (wastewater and water) to facilitate economic development.
5. 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.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 1101 Board of Supervisors						
1 - Personnel	$23,384	$21,959	$27,274	$27,274	$0	$0
2 - Operating	$20,005	$14,939	$22,045	$17,850	($4,195)	($0)
Department Total: Board of Supervisors	$43,389	$36,898	$49,319	$45,124	($4,195)	($0)





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
No FTEs/ 5 Elected Board Members	0	0	0	0	0	0%

CONTACT INFORMATION			
Name:	Katie H. Nunez	Address 1:	16404 Courthouse Rd.
Title:	County Administrator	Address 2:	P.O. Box 66
Email:	knunez@co.northampton.va.us	City/State:	Eastville, VA
Telephone:	757-678-0440	Zip Code:	23347

COUNTY ADMINISTRATOR

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	COUNTY ADMINISTRATOR		
DEPARTMENT #:	1201		
FUND:	GENERAL	**FUNCTION:**	General Administration
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

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.

DESCRIPTION OF SERVICES PROVIDED:

The County Administrator is responsible for the development of the annual County budget, recommends service delivery and ensure policy implementation across all departments, 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. Human Resource services are administered through the County Administrator's office, sharing a Human Resources Coordinator position with the Finance Department.

CURRENT DEPARTMENTAL GOALS

1. Ensure that building is user-friendly, adequate signage and internet access for public.
2. Broadcast government meetings (Board of Supervisors, Planning Commission, etc.)
3. Fully separate the HR position from payroll duties.
4. Institute regular legal team meetings.
5. Transition filing for all county offices to a fully-automated system.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

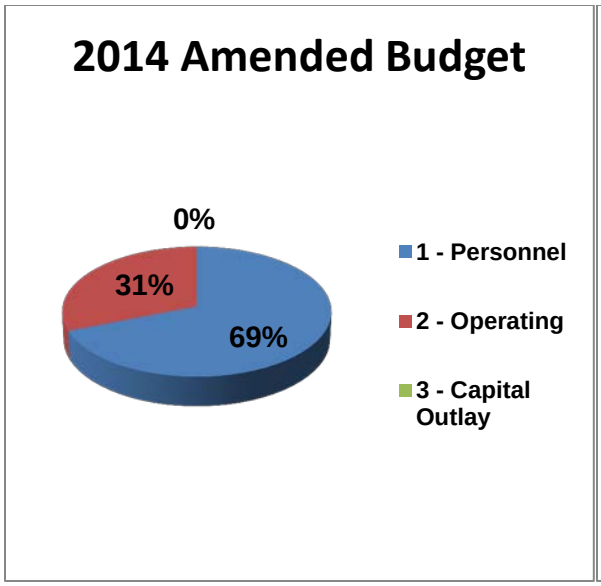
1. Coordination of review by all involved departments of the County Code of Ordinances and convened all necessary public hearings to enact any revisions or additions or deletions to the County Code.
2. Completion of the existing capital improvement plan that was adopted in Fiscal Year 2002 with the opening of the sixth and final waste collection center in Eastville.
3. Staff undertook revision of zoning ordinance and advanced this document through public hearing – Board of Supervisors is responding to public comments received for possible changes to this draft zoning ordinance.

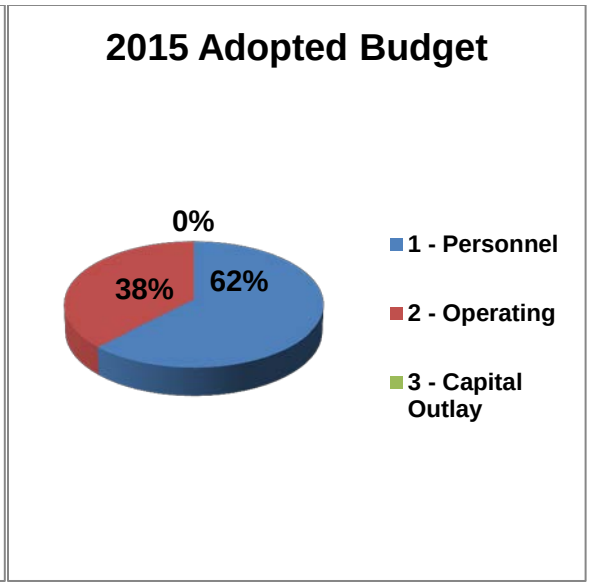
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Commence the design of a master plan for former Northampton Middle School, issue bid documents and complete this renovation project. Said project will provide an expanded home for the Emergency Medical Services department.
2. Address the provision of medical services as a result of the relocation of the hospital to Accomack County.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 1201 County Administrator						
1 - Personnel	$265,956	$268,171	$264,415	$235,199	($29,216)	-11%
2 - Operating	$103,619	$109,633	$118,956	$141,795	$22,839	19%
3 – Capital Outlay	$0	$0	$0	$0	$0	0%
Department Total: County Administrator	$369,575	$377,805	$383,371	$376,994	($6,377)	-2%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2012 Approved**	**2013 Approved**	**2014 Approved**	**2015 Approved**	**Variance**	**% Change**
AMINISTRATION						
County Administrator	1	1	1	1	0	0%
Assistant to the County Administrator	1	1	1	1	0	0%
Administrative Assistant	1	1	1	0	-1	-100%
COUNTY ADMINISTRATION	**3**	**3**	**3**	**2**	-1	-33%

CONTACT INFORMATION			
Name:	Katie H. Nunez	Address 1:	16404 Courthouse Rd.
Title:	County Administrator	Address 2:	P.O. Box 66
Email:	knunez@co.northampton.va.us	City/State:	Eastville, VA
Telephone:	757-678-0440	Zip Code:	23347

COUNTY ATTORNEY

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	COUNTY ATTORNEY		
DEPARTMENT #:	1204		
FUND:	GENERAL	**FUNCTION:**	General Administration
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

Appointed by the Board of Supervisors, the County Attorney provides legal advice and counsel to the Board of Supervisors, the County Administrator and other department heads of the County.

DESCRIPTION OF SERVICES PROVIDED:

The County Attorney, which is comprised of a County Attorney and Assistant County Attorney and an Administrative Assistant, provides legal advice and counsel for the Board of Services and the County departments. This service covers personnel disputes, planning, zoning, contract reviews and disputes, tax disputes, ordinance reviews and amendments, legal research and proposing revisions to the County Code. In addition, the County Attorney, with some exceptions, represents the County in litigation in which the County is a party.

The Board of Supervisors has elected to engage the services of the current Commonwealth Attorney to serve as the County Attorney, as allowed by the Code of Virginia.

CURRENT DEPARTMENTAL GOALS

1. Improving response times to departmental requests for legal review and/or input.

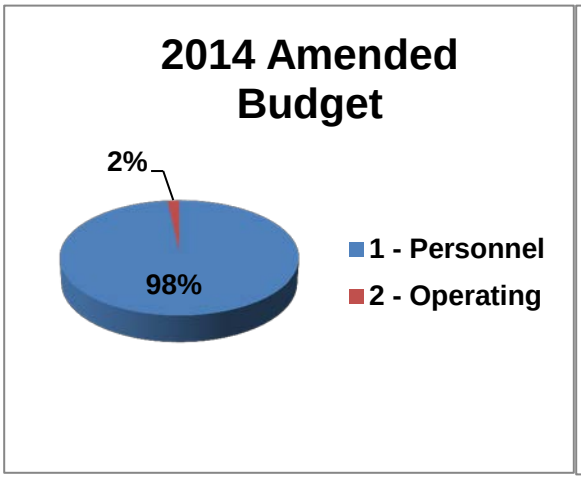
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

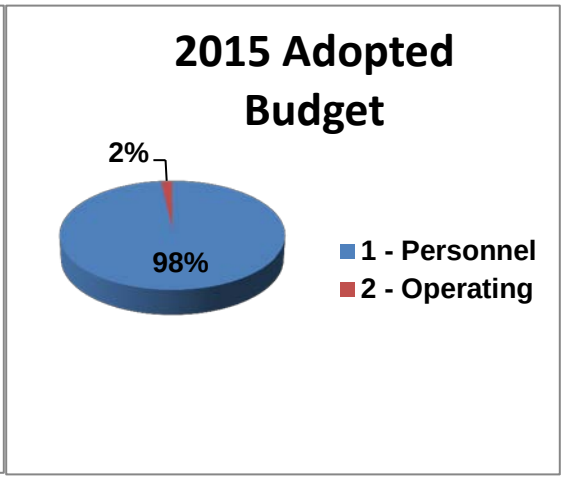
1. Worked with the County Administrator's office in the review of the County Code of Ordinances.
2. Worked with County staff in the revision of the County's zoning ordinance.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

There are no identified major issues beyond the routine response to legal questions or issues, as they may arise within the County departments.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 1204 County Attorney						
1 - Personnel	$68,999	$78,863	$79,880	$81,411	$1,531	2%
2 - Operating	$1,521	$1,613	$1,450	$1,450	$0	0%
Department Total: County Attorney	$70,520	$80,476	$81,330	$82,861	$1,531	2%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
COUNTY ATTORNEY						
County Attorney/ Commonwealth Attorney (SHARED POSITION)	1	1	1	1	0	0%
Assistant Commonwealth Attorney/Assistant County Attorney (SHARED POSITION)	1	1	1	1	0	0%
Administrative Assistant	1	1	1	1	0	0%
COUNTY ATTORNEY	**3**	**3**	**3**	**3**	0	0%

CONTACT INFORMATION			
Name:	Bruce D. Jones	Address 1:	16404 Courthouse Rd
Title:	County Attorney / Commonwealth Attorney	Address 2	P.O. Box 690
E-mail:	bjones@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0455	Zip Code:	23347

INDEPENDENT AUDITOR

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	INDEPENDENT AUDITOR		
DEPARTMENT #:	1208		
FUND:	GENERAL	**FUNCTION:**	General Administration
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Independent Auditor is to audit all funds of the County in accordance with General 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.

DESCRIPTION OF SERVICES PROVIDED:

The Auditor is selected following a competitive procurement process and is engaged by the County through a contractual agreement. The Auditor shall review and report on all financial statements and internal controls.

CURRENT DEPARTMENTAL GOALS

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

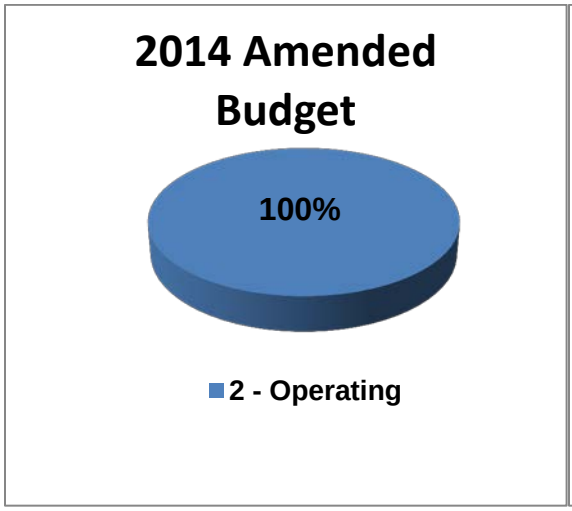
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

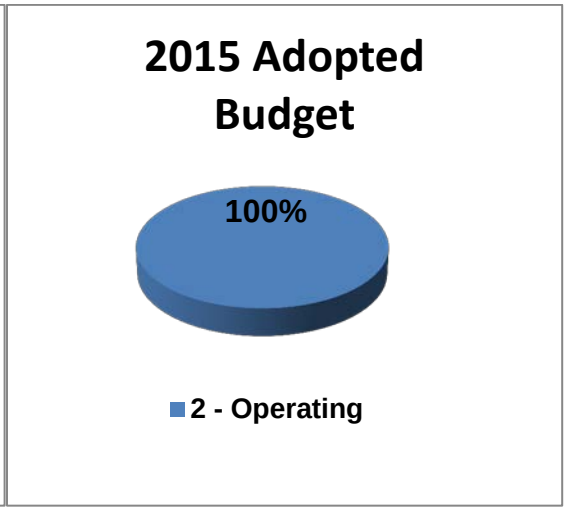
1. The County has successfully completed its audits for the last 2 years without any findings of significant note.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

There are no identified major issues.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 1208 Independent Auditor						
2 - Operating	$45,450	$46,700	$49,013	$48,875	($138)	0%
Department Total: Independent Auditor	$45,450	$46,700	$49,013	$48,875	($138)	0%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
INDEPENDENT AUDITOR						
No employees; contracted service.						0%
INDEPENDENT AUDITOR	0	0	0	0	0	0%

COMMISSIONER OF REVENUE & GENERAL REASSESSMENT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	COMMISSIONER OF THE REVENUE & GENERAL REASSESSMENT		
DEPARTMENT #:	1209 & 1210		
FUND:	GENERAL	**FUNCTION:**	General Administration
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

To serve the public by administering the tax laws of the Commonwealth of Virginia with integrity, efficiency, consistency and fairness and to instill the highest degree of public confidence in our integrity and reliability by providing prompt, accurate and courteous service.

DESCRIPTION OF SERVICES PROVIDED:

The Commissioner of the Revenue is a Constitutional officer, elected by the citizenry, serving a four year term. The Commissioner's office is responsible for the discovery, identification and 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.

Also, 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 modified Business, Professional and Occupation tax, the Bank Franchise tax, and the Disabled Veterans Tax Exemption.

Also, provides assistance to the citizens, property owners, attorneys, realtors and surveyors.

CURRENT DEPARTMENTAL GOALS

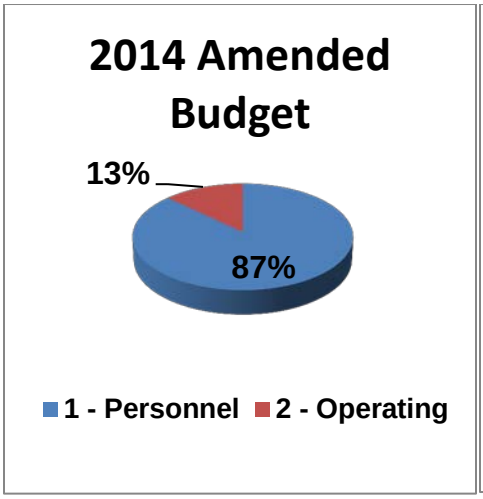
1. Complete the transition to new Computer Assisted Mass Appraisal (CAMA) software.
2. Implement new bi-annual tax billing.
3. Initiate computer-based storage sites to retain permanent records.

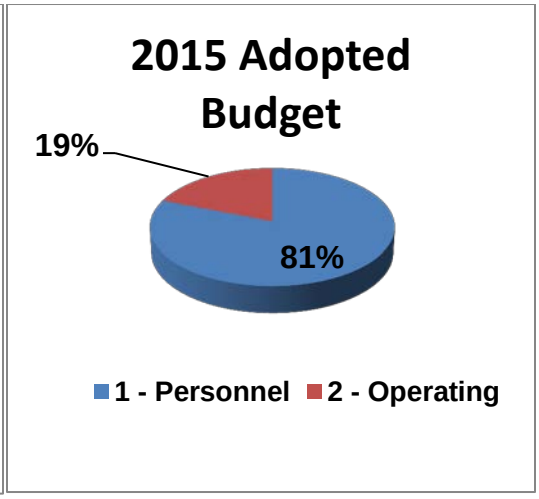
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:
In 2011, General Reassessments transitioned from a contractual service every 4 to six years to one being conducted by staff every two years. The 2013 General Reassessment was completed by March 2013 with each property visited, inventoried and photographed.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
1. As a result of moving to new software for the department, the transition has taken longer than anticipated, which has delayed the 2015 General Reassessment from commencing. Mastering the new software is essential in order to meet the required deadlines for reassessment as well as the biennial tax billing process. 2. Retain experienced personnel and manage the workloads using existing staffing levels.

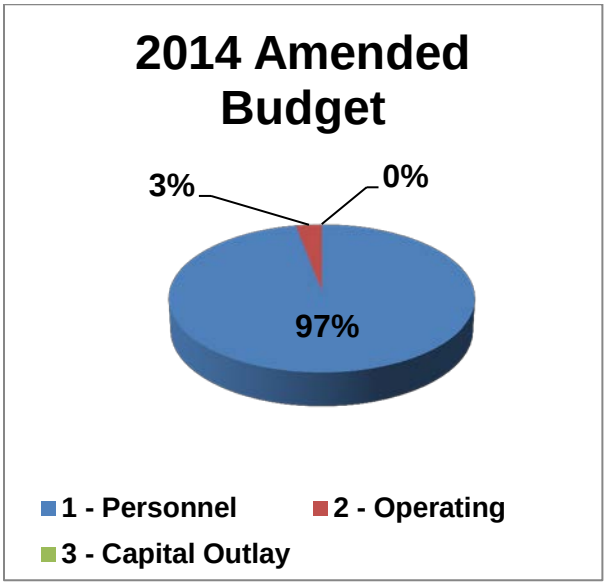
FINANCIAL ACTIVITY

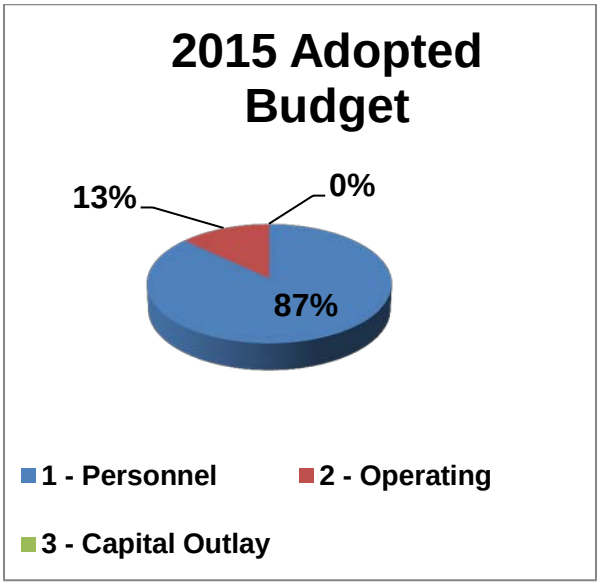
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 1209 Commissioner of the Revenue						
1 - Personnel	$175,515	$177,871	$194,349	$172,461	($21,888)	-11%
2 - Operating	$25,768	$23,676	$28,894	$40,496	$11,602	40%
Department Total: Commissioner of the Revenue	$201,282	$201,547	$223,243	$212,957	($10,286)	-5%





FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 1210 General Reassessment						
1 - Personnel	$178,537	$136,497	$115,542	$129,418	$13,876	12%
2 - Operating	$5,917	$11,038	$3,575	$19,570	$15,995	446%
3 - Capital Outlay	$17,785	$0	$0	$0	$0	
Department Total: General Reassessment	$202,240	$147,536	$119,117	$148,988	$29,871	25%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
COMMISSIONER OF THE REVENUE						
Commissioner of the Revenue	1	1	1	1	0	0%
Deputy II	2	2	2	2	0	0%
Deputy I	1	1	1	1	0	0%
Reassessment Appraiser	1	1	1	1	0	0%
Reassessment Clerk	0	0	0	0	0	0%
COMMISSIONER OF REVENUE	**5**	**5**	**5**	**5**	0	0%

CONTACT INFORMATION			
Name:	Anne G. Sayers	Address 1:	16404 Courthouse Rd
Title:	Commissioner of Revenue	Address 2	P.O. Box 65
E-mail:	asayers@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0448	Zip Code:	23347

COUNTY TREASURER

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	COUNTY TREASURER		
DEPARTMENT #:	1213		
FUND:	GENERAL	**FUNCTION:**	General Administration
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

To serve the public by collect all revenues owed to the County, either through taxes or state or federal aid or through fines, fees, permits, or investments.

DESCRIPTION OF SERVICES PROVIDED:

The responsibilities of the County Treasurer 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.

CURRENT DEPARTMENTAL GOALS

1. 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 set-off and DMV collections of personal property taxes.
2. Maximize existing revenue streams by improving first year tax collection rates to 98% for real estate and 94% for personal property taxes.
3. Implementation of biennial tax billing.
4. Implementation of check reconciliation software and move all banking to online for better cash management.

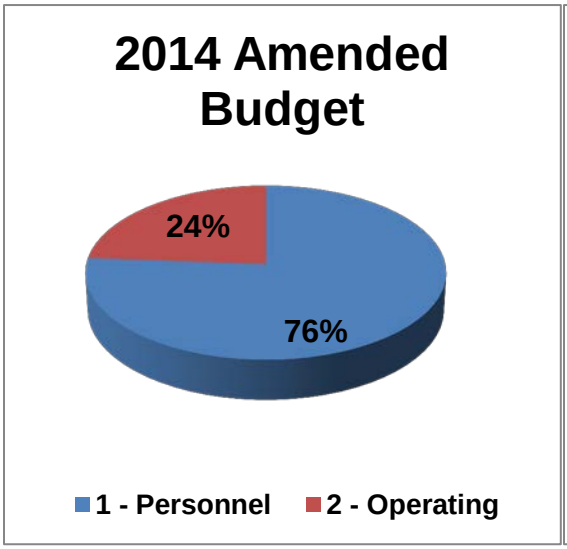
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

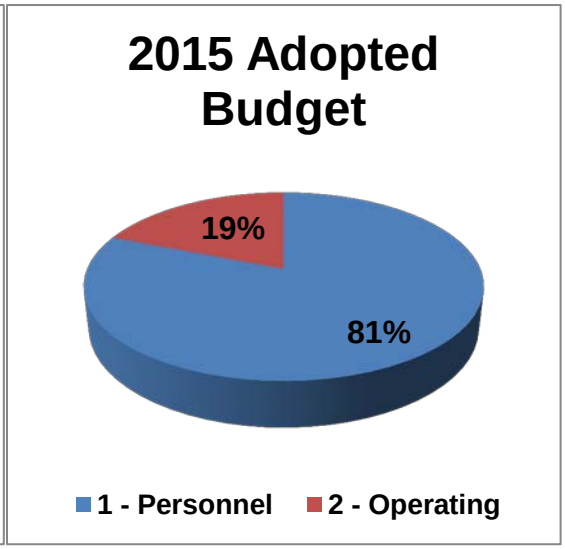
The major focus of the last two years has been to address the delinquent tax accounts and to actively work these accounts, using all collection methods available to the Treasurer. As a result of this focus on this issue, the Tax Years of 2008 thru 2012 have less than a 1.2% of delinquent taxes (real & personal property). To put this in perspective, the total levy for these 5 years of taxes was $78,029,627 and the amount not collected thru March 31, 2014 is $931,699, or 1.2% of the original levy.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
1. The County is moving to biennial tax billing and we need to ensure that sufficient education has been done to the general public about this change and that personnel is prepared to deal with the change in workflow. 2. There will be retirements occurring in the department and need to ensure that the transition of new staff is handled accordingly. 3. Need to continue to improve our on-line presence for reviewing account information, and making payments electronically.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 1213 County Treasurer						
1 - Personnel	$202,099	$214,002	$221,665	$239,369	$17,704	8%
2 - Operating	$46,936	$44,610	$69,478	$56,169	($13,309)	-19%
3 - Capital Outlay	$0	$0	$0	$0	$0	
Department Total: County Treasurer	$249,034	$258,613	$291,143	$295,538	$4,395	2%





FULL-TIME EQUIVALENT (FTE) HISTORY

Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
COUNTY TREASURER						
County Treasurer	1	1	1	1	0	0%
Deputy I	1	1	1	1	0	0%
Deputy II	1	1	1	1	0	0%
Deputy III	1	1	1	1	0	0%
COUNTY TREASURER	4	4	4	4	0	0%

CONTACT INFORMATION			
Name:	Cynthia S. Bradford	Address 1:	16404 Courthouse Rd
Title:	County Treasurer	Address 2	P.O. Box 598
E-mail:	cbradford@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0450	Zip Code:	23347

FINANCE

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	FINANCE		
DEPARTMENT #:	1220		
FUND:	GENERAL	**FUNCTION:**	General Administration
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Finance Department works in conjunction with the County Treasurer's Office to ensure the financial integrity of the County government's operations.

DESCRIPTION OF SERVICES PROVIDED:

The responsibilities of the Finance Department include quarterly and annual financial reporting, budget preparation and monitoring, debt management and financial accounting. The department performs activities such as payroll and accounts payable and financial oversight of its capital projects. The department is also responsible for maintaining fixed asset records, grant reporting and preparation of the Comprehensive Annual Financial Report (CAFR), also known as the Annual Audit.

In 2005, the Board of Supervisors 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 debt as methods to help collect delinquent personal property taxes.

CURRENT DEPARTMENTAL GOALS

1. Prepare and distribute quarterly report to the Board of Supervisors and the County Administrator no later than 15 days after the close of the quarter.
2. Complete cross-training of all department employees to provide better service during employee absences.
3. Ensure timely and accurate payment, reconciliation and reporting of employee wages and related deductions.
4. Prepare CAFR (Comprehensive Annual Financial Report) in compliance with all laws and regulations.
5. Continue offering training to outlying departments for accounts payable data entry.

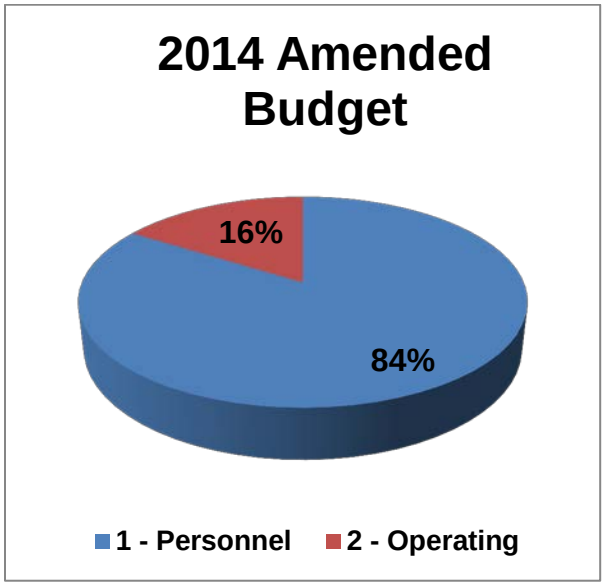
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

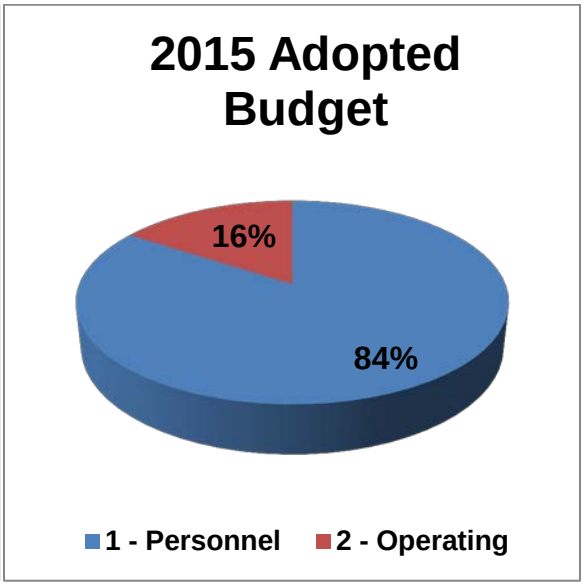
1. Received Governmental Finance Officers' Association (GFOA)'s Certificate of Achievement for Excellence in Financial Reporting for FY2013 CAFR.
2. Arranged lease-purchase financing for various equipment items included in the FY14 budget at an interest rate of approximately 1.17%.
3. Worked with the School System and the Social Services Department to allow for full import of all accounts payables generated in their financial systems to the County's primary financial software system.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
Need to continue offering user training to all departments to improve their knowledge and capabilities in working in the County's financial software and allow them greater access to reports and information concerning their individual departments.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 1220 Finance						
1 – Personnel	$201,720	$263,337	$282,432	$283,722	$1,290	0%
2 – Operating	$79,272	$50,505	$54,116	$53,232	(-$884)	-2%
Department Total: Finance	$280,992	$313,841	$336,548	$336,954	$406	0%





FULL-TIME EQUIVALENT (FTE) HISTORY

Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
FINANCE						
Director of Finance	1	1	1	1	0	0%
Human Resources Coordinator	1	1	1	1	0	0%
Accounting Technician	2	2	2	2	0	0%
FINANCE	**4**	**4**	**4**	**4**	0	0%

CONTACT INFORMATION			
Name:	Leslie M. Lewis, CPA	Address 1:	16404 Courthouse Rd
Title:	Finance Director	Address 2	P.O. Box 66
E-mail:	llewis@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0444	Zip Code:	23347

INFORMATION TECHNOLOGY

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	INFORMATION TECHNOLOGY		
DEPARTMENT #:	1240		
FUND:	GENERAL	**FUNCTION:**	General Administration
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

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.

DESCRIPTION OF SERVICES PROVIDED:

The IT Department oversees the County's software and hardware needs for the following County offices: Administration, Finance, IT, Treasurer, Commissioner of Revenue, Planning & Zoning, Economic Development, Code Compliance, Facilities Management, Public Utilities, Emergency Medical Services, Emergency Management, Sheriff, Animal Control, Regional Jail, and Parks and Recreation, as well as providing services to the regional E911 Commission. Additionally, the IT Department assists the court-related departments and the Social Services Department as needed with any interface issues with their state connected systems. The IT Department is responsible for the 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.

CURRENT DEPARTMENTAL GOALS

1. Complete the transition from the old Computer Assisted Mass Appraisal (CAMA) Software in the Commissioner of Revenue's office to the software from our new vendor, Vision Appraisal.
2. Work with the Treasurer's and Commissioner of Revenue's offices in moving to a biennial tax billing process.

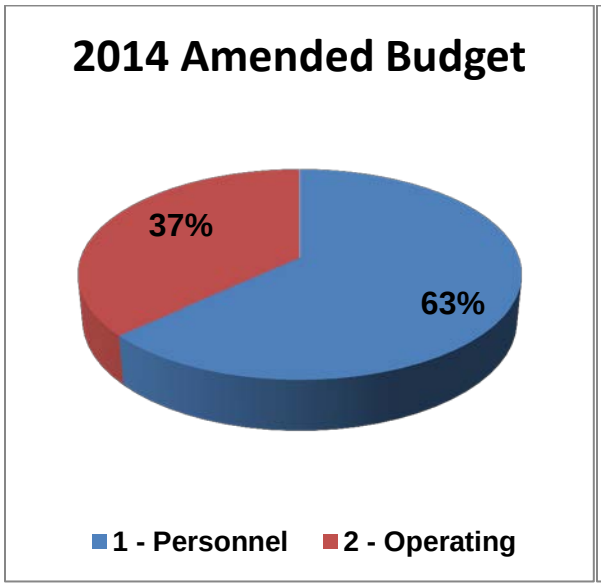
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

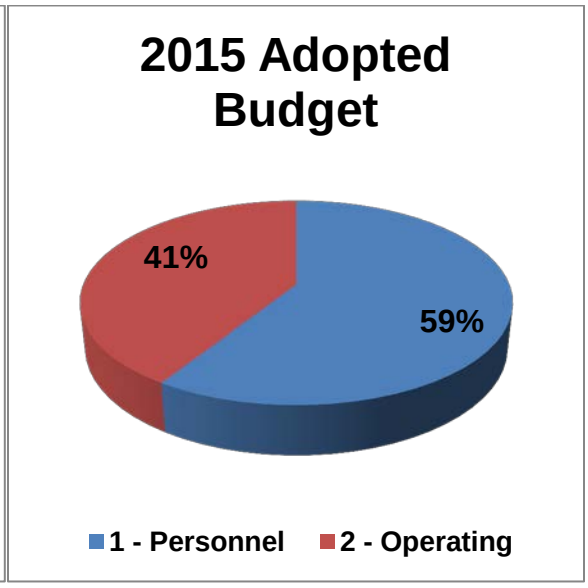
1. Completed Human Resources, Finance & Community Development software upgrades to NextGen (part of the New World Financial Software).
2. Transitioned the Operation Systems and Server Hardware at the Social Services Department to a 64-bit Operations System.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Design and network a new computer lab from retired equipment to improve staff IT skills with onsite training opportunities.
2. Coordinate and develop eGOV opportunities so that citizens are ensured timely access to County services and operations.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department 1240: Information Technology						
1 – Personnel	$145,533	$149,381	$152,069	$153,245	$1,176	1%
2 – Operating	$69,318	$101,430	$88,641	$106,255	$17,614	20%
3 – Capital Outlay	$11,448	$0	$0	$0	$0	0%
Department Total: Information Technology	$226,298	$250,811	$240,710	$259,500	$18,790	8%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
INFORMATION TECHNOLOGY						
Director of Information Technology	1	1	1	1	0	0%
Information Technology Technician	1	1	1	1	0	0%
INFORMATION TECHNOLOGY	**2**	**2**	**2**	**2**	0	0%

CONTACT INFORMATION			
Name:	Mark Heneghan	Address 1:	16404 Courthouse Rd
Title:	Information Technology Director	Address 2	P.O. Box 66
E-mail:	mheneghan@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0440	Zip Code:	23347

ELECTORAL BOARD

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	ELECTORAL BOARD		
DEPARTMENT #:	1301		
FUND:	GENERAL	**FUNCTION:**	General Administration
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The 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.

DESCRIPTION OF SERVICES PROVIDED:

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 members is appointed in February in the third year following appoint 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 reimbursements may be as high as 100% of the actual expense.

The Office of the Electoral Board and the 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 and 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 charged with the implementing of 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 the 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 document review, preparation of materials for the Officers of Election, preparation of election results, training the Officers of Election, billing of expenses, and reviewing reports provided by the State Board before and after each election for accuracy.

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 event 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 Registrar's 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.

CURRENT DEPARTMENTAL GOALS

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

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

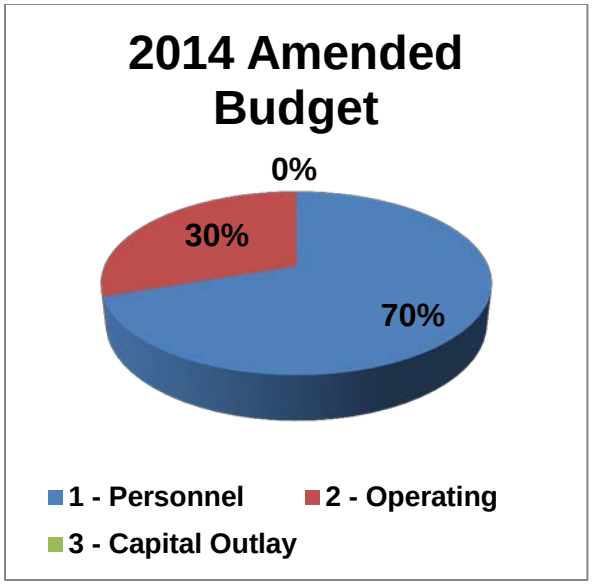
1. To prepare for the November 6, 2012 General Election, the General Registrar spoke to the Democratic Party, Republican Party, the Exmore Rotary Club, the Cape Charles Rotary Club, KLOVE radio, and participated in a community event at Northampton High School.
2. Continued outreach to the high schools to educate about voter registration as well as the High School Page program at the General Assembly in Richmond. Successfully recruited 19 high school students to volunteer in the polling precincts for the presidential election.

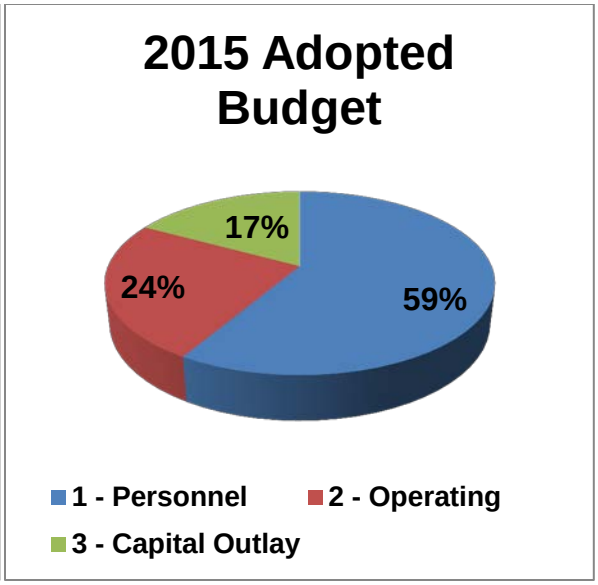
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Implement the Voter ID Act and educate the public about the requirements of this act.
2. Develop capital plan to begin the upgrade of the ballot machines for all of the precincts.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 1301 Electoral Board						
1 - Personnel	$96,614	$103,454	$96,309	$106,273	$9,964	10%
2 - Operating	$37,830	$35,958	$41,743	$44,181	$2,438	6%
3 - Capital Outlay	$0	$0	$0	$31,050	$31,050	100%
Department Total: Electoral Board	$134,443	$139,412	$138,052	$181,504	$43,452	31%

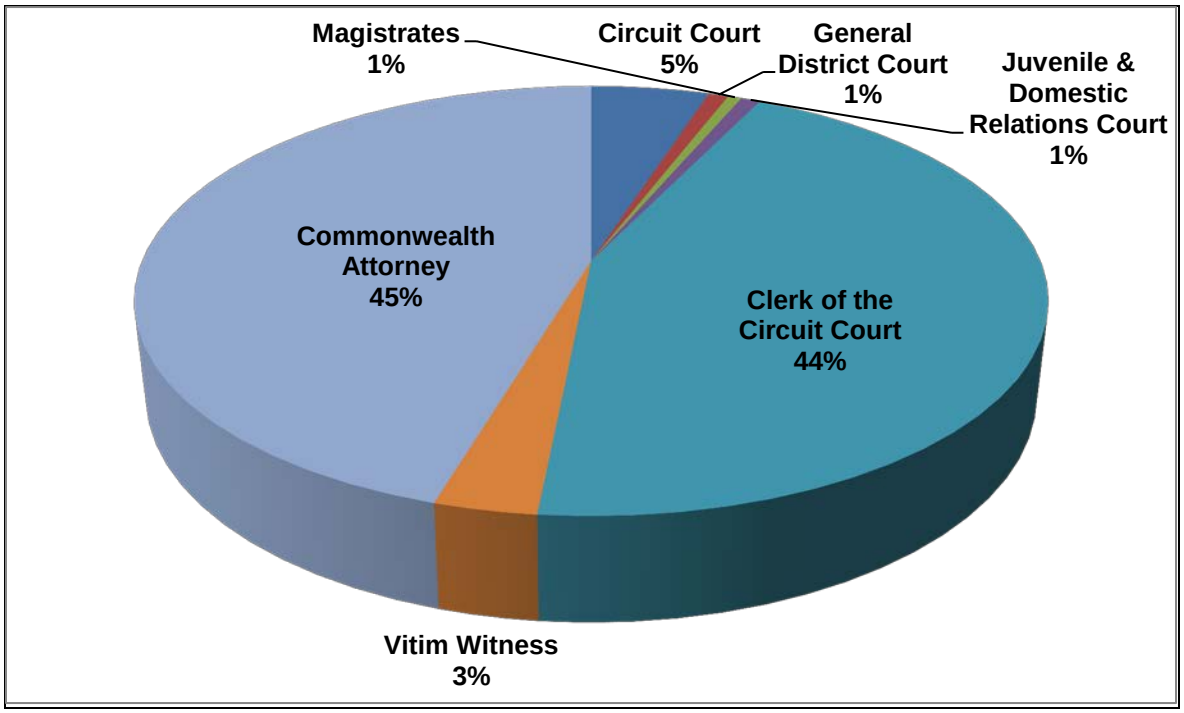


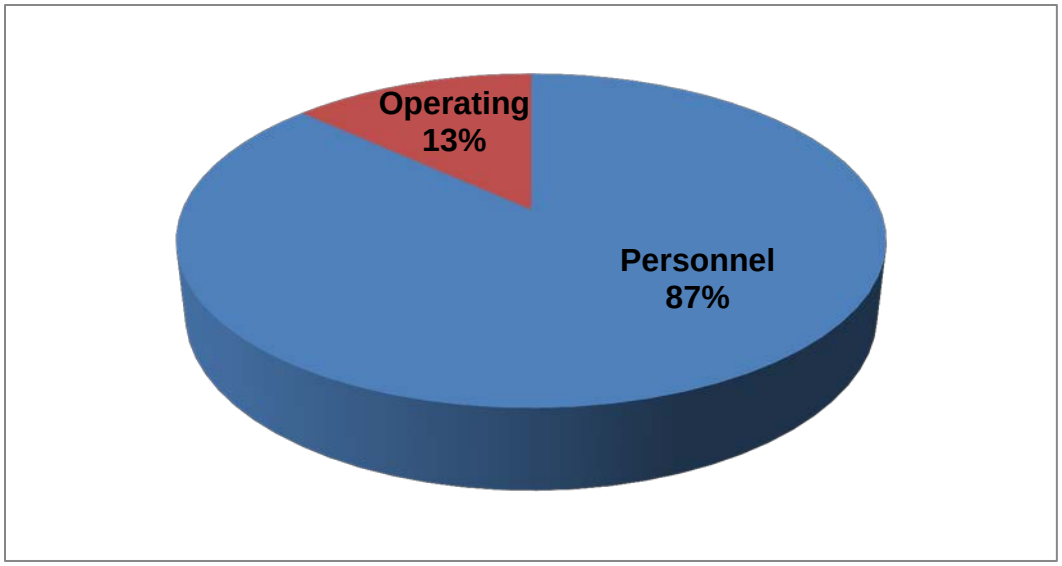


FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2012 Approved**	**2013 Approved**	**2014 Approved**	**2015 Approved**	**Variance**	**% Change**
ELECTORAL BOARD						
Registrar	1	1	1	1	0	0%
Assistant	0	0	0	1	1	100%
ELECTORAL BOARD	**1**	**1**	**1**	**2**	1	100%

CONTACT INFORMATION			
Name:	Terry Flynn	Address 1:	16404 Courthouse Rd
Title:	Voter Registrar	Address 2	P.O. Box 510
E-mail:	vote@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0480	Zip Code:	23347

COUNTY OF NORTHAMPTON, VIRGINIA
Judicial Administration – All Funds
$649,861





Judicial Administration – All Funds

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	%
Circuit Court	$23,471	$23,629	$26,617	$32,507	$5,890	18%
General District Court	$6,036	$7,062	$5,090	$5,460	$370	7%
Magistrates	$3,452	$1,278	$3,725	$3,725	$0	0%
Juvenile & Domestic Relations Ct	$3,666	$4,312	$6,196	$5,260	-$936	-18%
Clerk of the Circuit Court	$269,000	$279,837	$286,853	$288,125	$1,272	0%
Victim Witness	$19,980	$19,978	$20,024	$20,024	$0	0%
Commonwealth Attorney	$259,121	$271,852	$290,722	$294,760	$4,038	1%
Total Judicial Administration	**$584,727**	**$607,947**	**$639,227**	**$649,861**	**$10,634**	**2%**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Personnel Totals	$503,783	$525,367	$555,966	$563,926	$7,960	1%
Operating Totals	$79,800	$82,580	$83,261	$85,935	$2,674	3%
Capital Outlay Totals	$1,144	$0	$0	$0	$0	+++
Total Judicial Administration	**$584,727**	**$607,947**	**$639,227**	**$649,861**	**$10,634**	**2%**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Full-time Personnel	7	7	7	7	0	0%
Total Judicial Administration	**7**	**7**	**7**	**7**	**0**	**0%**

CIRCUIT COURT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	CIRCUIT COURT		
DEPARTMENT #:	2101		
FUND:	GENERAL	**FUNCTION:**	JUDICIAL ADMINISTRATION
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Circuit Court is a trial court of General jurisdiction that has authority to try both civil and criminal cases.

DESCRIPTION OF SERVICES PROVIDED:

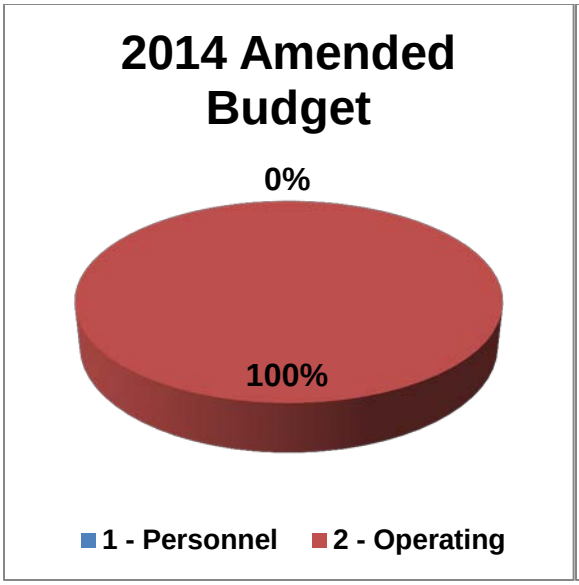
The Supreme Court of Virginia establishes the rules of practice and procedures for the Circuit Court. The Circuit Court Judge is appointed to an eight-year term by the General Assembly. The Circuit Court has appellate jurisdiction over all appeals from the General District Court and Juvenile and Domestic 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.

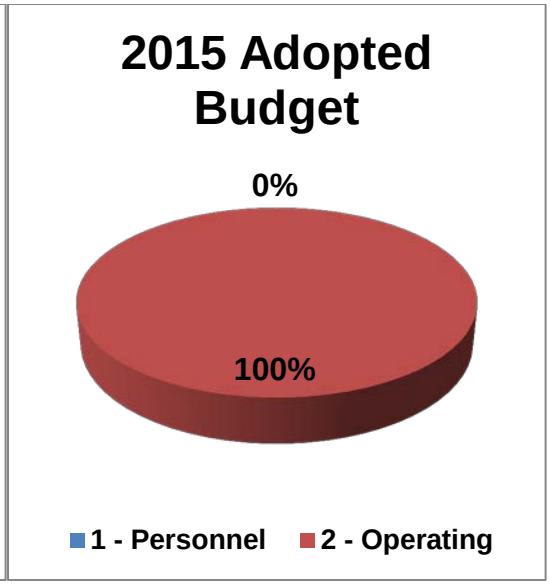
CURRENT DEPARTMENTAL GOALS

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

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 2101 Circuit Court						
1 - Personnel	$0	$0	$0	$0	$0	
2 - Operating	$23,471	$23,629	$26,617	$32,507	$5,890	22%
Department Total: Circuit Court	$23,471	$23,629	$26,617	$32,507	$5,890	22%





CONTACT INFORMATION			
Name:	Traci L. Johnson	Address 1:	5229 The Hornes
Title:	Clerk of the Circuit Court	Address 2	P.O. Box 36
E-mail:	tljohnson@courts.state.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0465	Zip Code:	23347

GENERAL DISTRICT COURT

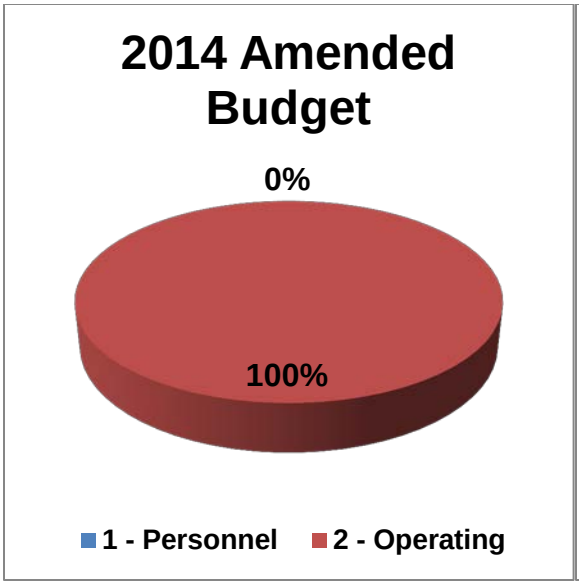
DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	GENERAL DISTRICT COURT		
DEPARTMENT #:	2102		
FUND:	GENERAL	**FUNCTION:**	JUDICIAL ADMINISTRATION
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

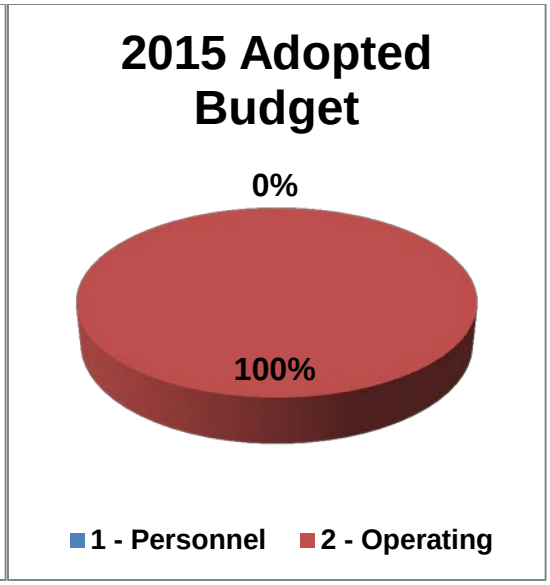
DESCRIPTION OF SERVICES PROVIDED:

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

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 2102 General District Court						
1 - Personnel	$0	$0	$0	$0	$0	
2 - Operating	$6,036	$7,062	$5,090	$5,460	$370	7%
Department Total: General District Court	$6,036	$7,062	$5,090	$5,460	$370	7%





CONTACT INFORMATION			
Name:	Karen Merritt	Address 1:	5229 The Hornes
Title:	Clerk of the General District Court	Address 2	P.O. Box 125
E-mail:	kmerritt@courts.state.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0466	Zip Code:	23347

MAGISTRATES

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	MAGISTRATES		
DEPARTMENT #:	2103		
FUND:	GENERAL	**FUNCTION:**	JUDICIAL ADMINISTRATION
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

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, VA. 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.

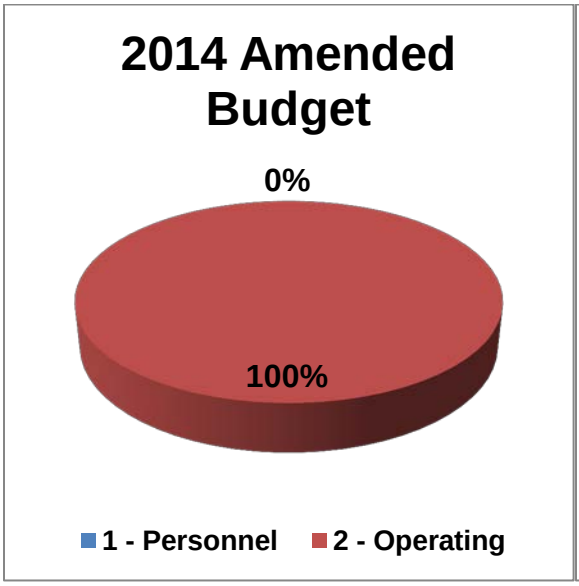
As a judicial officer, Magistrates administer oaths, conduct probable cause hearings and determine if enough facts are present for the issuance of a summons or arrest warrants. Magistrates examine search warrant affidavits for probable cause prior to the issuance of a search warrant. Following an arrest, 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.

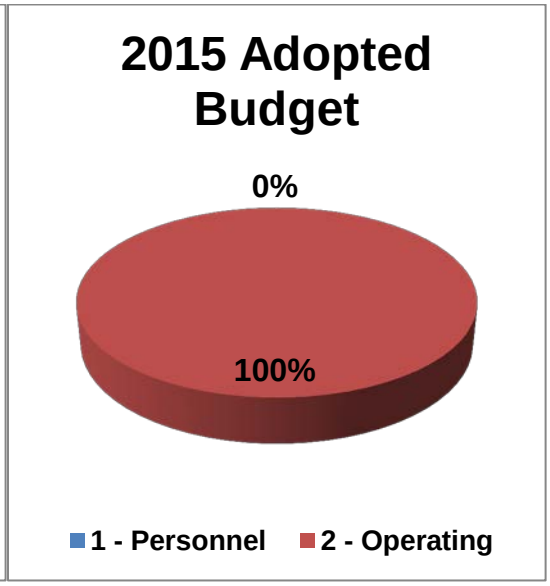
The Code of Virginia requires counties to provide the facilities, furniture and equipment for the efficient operation of the office as well as providing access to the public and law enforcement officers. Currently, 3 magistrates provide coverage to the Second Judicial with video coverage when no magistrate is sitting.

CURRENT DEPARTMENTAL GOALS

1. 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.
2. Maintain superior standards of ethical conduct to preserve the integrity of the magistrate's office and the judicial system.
3. Perform the duties of the Office impartially, diligently and without bias of any kind and to uphold the cannons of conduct for a magistrate.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 2103 Magistrates						
1 - Personnel	$0	$0	$0	$0	$0	
2 - Operating	$3,452	$1,278	$3,725	$3,725	$0	0%
Department Total: Magistrates	$3,452	$1,278	$3,725	$3,725	$0	0%





CONTACT INFORMATION			
Name:	Edwin Consolvo	Address 1:	
Title:	Magistrate	Address 2	
E-mail:	econsolvo@courts.state.va.us	City/State:	Eastville, Virginia
Telephone:	757-472-9529	Zip Code:	23347

JUVENILE AND DOMESTIC COURT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	JUVENILE AND DOMESTIC COURT		
DEPARTMENT #:	2104		
FUND:	GENERAL	**FUNCTION:**	JUDICIAL ADMINISTRATION
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

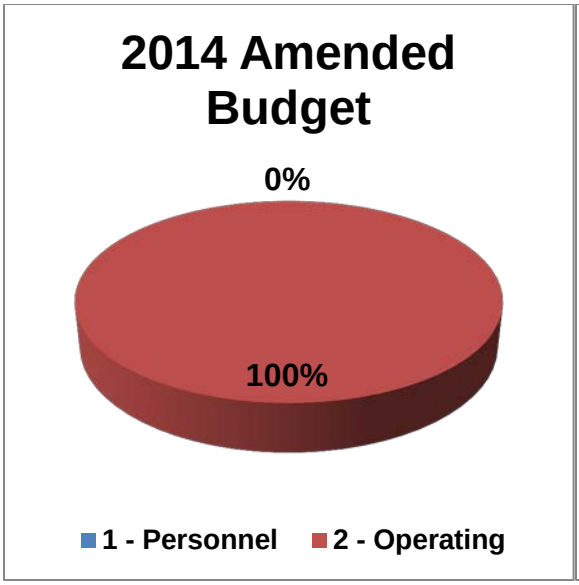
DESCRIPTION OF SERVICES PROVIDED:

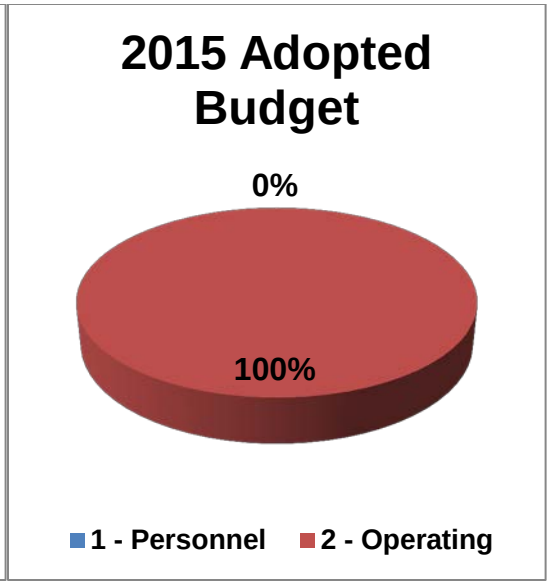
The Juvenile and Domestic Relations District Court is responsible for processing all petitions, motions and traffic summonses coming before the Court against juveniles. It also has the responsibility of processing all criminal warrants against adults for crimes committed against their spouse, boyfriend, 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.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 2104 Juvenile & Domestic Relations Ct						
2 - Operating	$3,666	$4,312	$6,196	$5,260	($936)	-15%
Department Total: Juvenile & Domestic Relations Ct	$3,666	$4,312	$6,196	$5,260	($936)	-15%





CONTACT INFORMATION			
Name:	Francine Williams	Address 1:	5225 The Hornes
Title:	Clerk	Address 2	P.O. Box 125
E-mail:	fwilliams@courts.state.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-1269	Zip Code:	23347

CLERK OF THE CIRCUIT COURT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	CLERK OF THE CIRCUIT COURT		
DEPARTMENT #:	2106		
FUND:	GENERAL	**FUNCTION:**	JUDICIAL ADMINISTRATION
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Circuit Court of Northampton County is the county's court of general jurisdiction, established by the General Assembly of Virginia. Its primary mission is to provide an effective, efficient, fair and open forum for adjudication, under the law, of every sort of civil and criminal controversy that can be decided in the courts of the county.

DESCRIPTION OF SERVICES PROVIDED:

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.

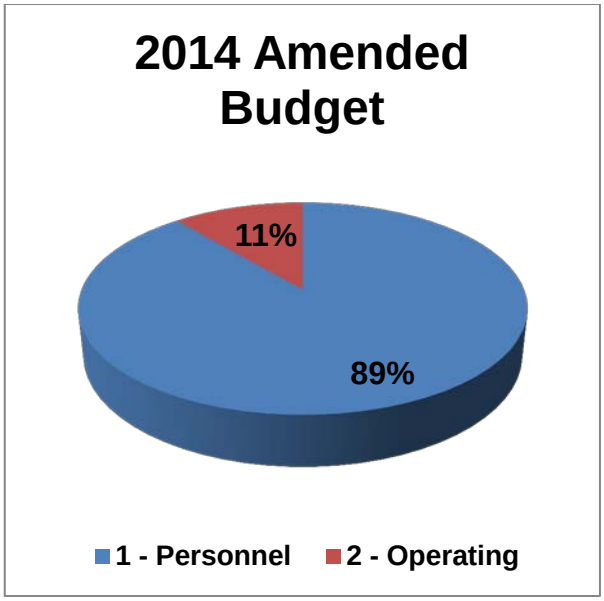
Fiscal responsibilities of the Clerk include, but are not limited to, investing and maintaining Trust and Condemnation funds; collecting court costs and fines related to criminal and civil actions, fiduciary matters, real estate transfer fees, recording taxes and any other fees authorized by statute. 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.

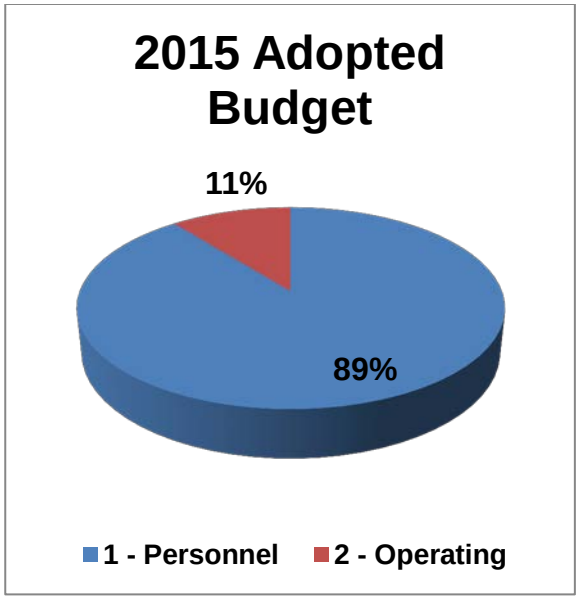
CURRENT DEPARTMENTAL GOALS

1. To provide maintenance of court related records.
2. To be found in complete compliance of duties authorized by the Code of Virginia and the laws and ordinances of the County of Northampton.
3. To provide attorneys and the public with an effective means of recording and accessing information related to the County's land records.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

The Commonwealth of Virginia has a long and proud history of providing citizens with full access to records maintained by public officials. The public records room of the Office of the Clerk of Circuit Court has upheld this history since 1632 by providing the technology and staff by which any citizen may search the following records: Land Records (Deeds), Marriage Licenses, Assumed Names, Judgments, Wills and Probate, Financing Statements, Divorces,





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2012 Approved**	**2013 Approved**	**2014 Approved**	**2015 Approved**	**Variance**	**% Change**
CLERK OF THE CIRCUIT COURT						
Clerk of the Circuit Court	1	1	1	1	0	0%
Deputy Clerk I	0	0	0	0	0	0%
Deputy Clerk II	2	2	2	2	0	0%
Deputy Clerk III	1	1	1	1	0	0%
CLERK OF CIRCUIT COURT	**4**	**4**	**4**	**4**	0	0%

CONTACT INFORMATION			
Name:	Traci L. Johnson	Address 1:	5229 The Hornes
Title:	Clerk of the Circuit Court	Address 2	P.O. Box 36
E-mail:	tljohnson@courts.state.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0465	Zip Code:	23347

VICTIM/WITNESS PROGRAM

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	VICTIM WITNESS PROGRAM		
DEPARTMENT #:	2107		
FUND:	GENERAL	**FUNCTION:**	JUDICIAL ADMINISTRATION
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

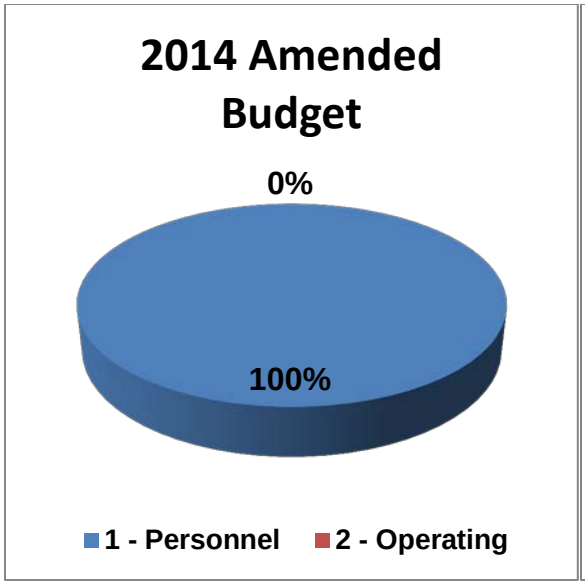
The Northampton County Victim/Witness Assistance Program provides services to victims and witnesses of crime as required by the Federal Victims of Crime Act and Virginia's Crime Victim and Witness Rights Act. The program currently employs one part-time program director. Funding is provided by the Virginia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

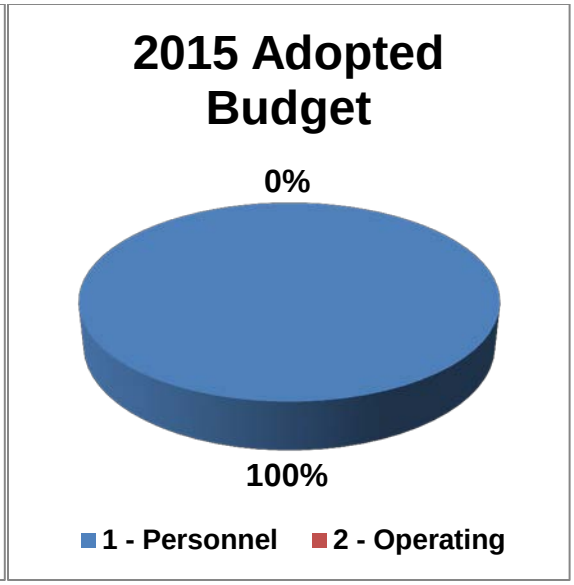
CURRENT DEPARTMENTAL GOALS

1. 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

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 2107 Victim Witness						
1 - Personnel	$19,980	$19,978	$20,024	$20,024	$0	0%
2 - Operating	$0	$0	$0	$0	$0	
Department Total: Victim Witness	$19,980	$19,978	$20,024	$20,024	$0	0%





CONTACT INFORMATION			
Name:	Mary Dreisbach	Address 1:	P.O. Box 690
Title:	Program Director	Address 2	
E-mail:	mdreisbach@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-7292	Zip Code:	23347

COMMONWEALTH ATTORNEY

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	COMMONWEALTH ATTORNEY		
DEPARTMENT #:	2201		
FUND:	GENERAL	**FUNCTION:**	JUDICIAL ADMINISTRATION
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

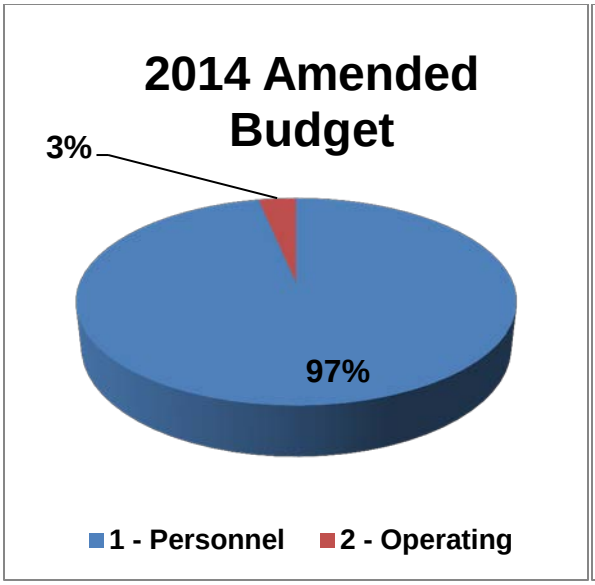
The Commonwealth Attorney is an elected Constitutional Officer whose term is four years. This office is responsible for providing the Commonwealth of Virginia with legal representation in the form of prosecution of all criminal cases in the General District Court, Circuit Court and Juvenile and Domestic 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.

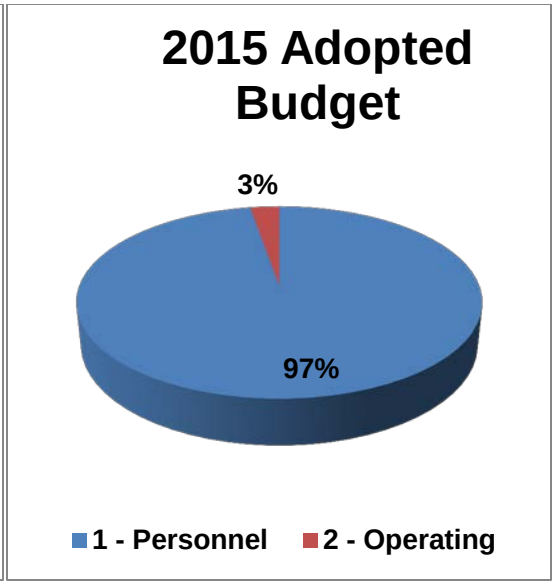
CURRENT DEPARTMENTAL GOALS

To discharge the responsibilities as Commonwealth Attorney competently and efficiently.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 2201 Commonwealth Attorney						
1 - Personnel	$252,076	$265,160	$281,175	$286,728	$5,553	2%
2 - Operating	$5,901	$6,692	$9,547	$8,032	($1,515)	-16%
3 - Capital Outlay	$1,144	$0	$0	$0	$0	
Department Total: Commonwealth Attorney	$259,121	$271,852	$290,722	$294,760	$4,038	1%

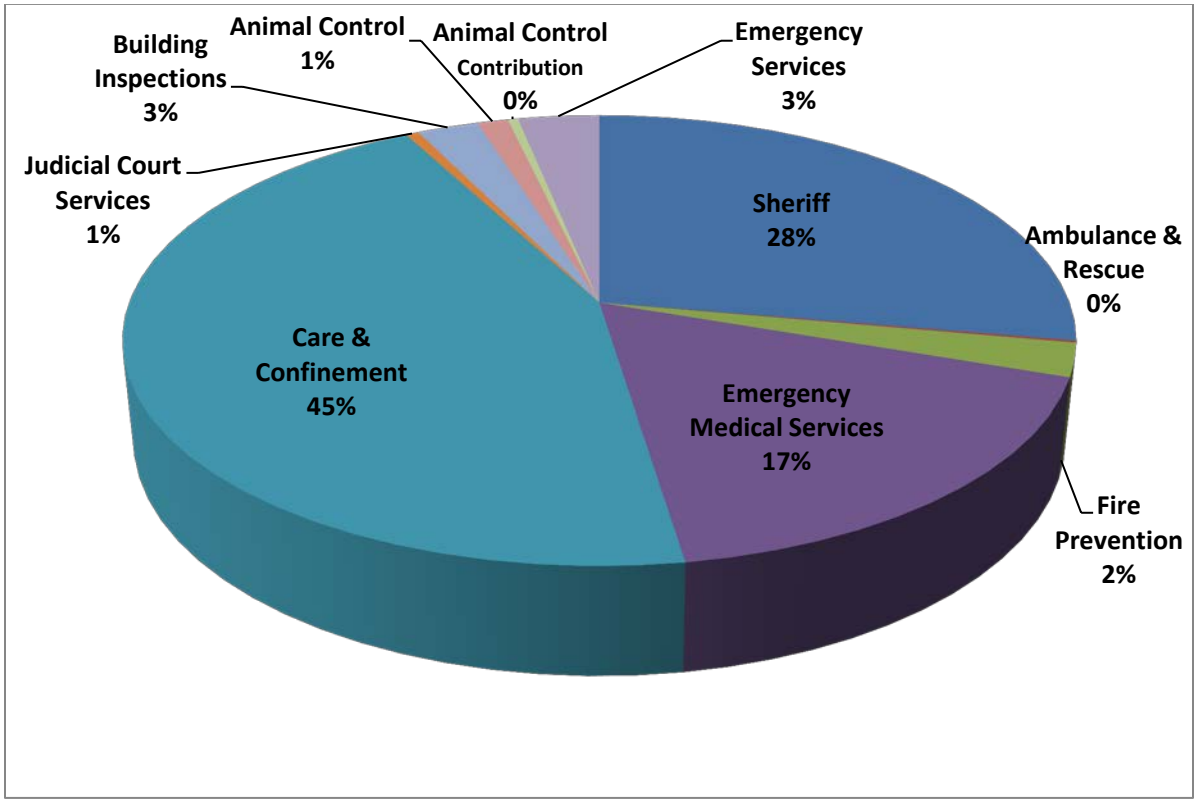


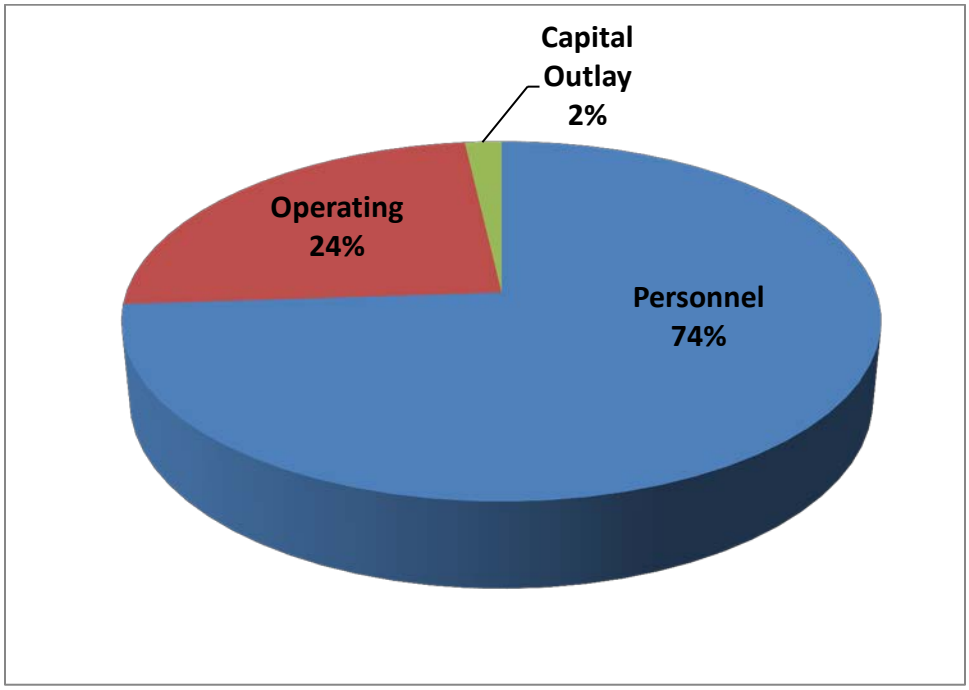


CONTACT INFORMATION			
Name:	Bruce D. Jones, Jr.	Address 1:	P.O. Box 690
Title:	Commonwealth Attorney	Address 2	
E-mail:	bjones@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0455	Zip Code:	23347

COUNTY OF NORTHAMPTON, VIRGINIA

Public Safety – All Funds
$8,127,563





Public Safety – All Funds

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	%
Sheriff	$1,696,975	$1,962,455	$2,250,821	$2,251,660	$839	0%
Ambulance & Rescue	$12,758	$13,077	$12,806	$11,707	-$1,099	-9%
Fire Prevention	$147,678	$163,291	$199,985	$194,622	-$5,363	-3%
Emergency Medical Services	$941,366	$1,032,077	$1,224,417	$1,407,395	$182,978	15%
Care & Confinement	$3,161,325	$3,439,737	$3,573,199	$3,625,760	$52,561	1%
Judicial Court Services	$21,880	$31,072	$35,455	$42,247	$6,792	19%
Building Inspections	$132,026	$202,363	$199,782	$198,950	-$832	0%
Animal Control	$125,910	$104,145	$100,347	$99,015	-$1,332	-1%
Animal Control Contribution	$24,850	$28,366	$33,138	$33,138	$0	0%
Emergency Services	$270,459	$233,973	$251,827	$263,069	$11,242	4%
Total Public Safety	$6,535,226	$7,210,556	$7,881,777	$8,127,563	$245,786	26%

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Personnel Totals	4,744,448	5,253,883	5,763,806	6,102,260	338,454	6%
Operating Totals	1,617,173	1,816,409	1,902,013	1,911,168	9,155	0%
Capital Outlay Totals	173,605	140,264	216,958	114,135	-102,823	-47%
Total Public Safety	**6,535,226**	**7,210,556**	**7,882,777**	**8,127,563**	**244,786**	**3%**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Full-Time Personnel	104	105	105	109	4	4%
Total Public Safety	**104**	**105**	**105**	**109**	**4**	**4%**

SHERIFF

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	SHERIFF		
DEPARTMENT #:	3102		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The role of law enforcement is varied and covers a broad spectrum of duties. 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 service civil process.

DESCRIPTION OF SERVICES PROVIDED:

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 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.

CURRENT DEPARTMENTAL GOALS

1. 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.
2. Use whatever resources are available in as fiscally prudent manner as possible to provide for the areas of responsibility of the Sheriff's Office.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

The Sheriff's Office Law Enforcement Division has a full time staff of 35, which includes the Sheriff, Deputies, Investigators, Communications Officers, Animal Control Officers, three Courthouse Security Deputies, and one Administrative Staff Specialist. We currently have one School Resource Officer at the High School which was a collective decision of the Northampton County Board of Supervisors and the Northampton County School Board. Three County funded Traffic Enforcement positions have been added to the staff of the Sheriff's Office. In FY2012, a second Drug Task Force Deputy was added to enhance drug interdiction efforts. Additionally, a Narcotics K-9 was added to support the Traffic Division and Drug Task Force.

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 Sheriff's Office also has a Christmas dinner each year for the participants. It also serves as opportunity for new persons to enroll in the program. The program currently has over 43 citizens participating.

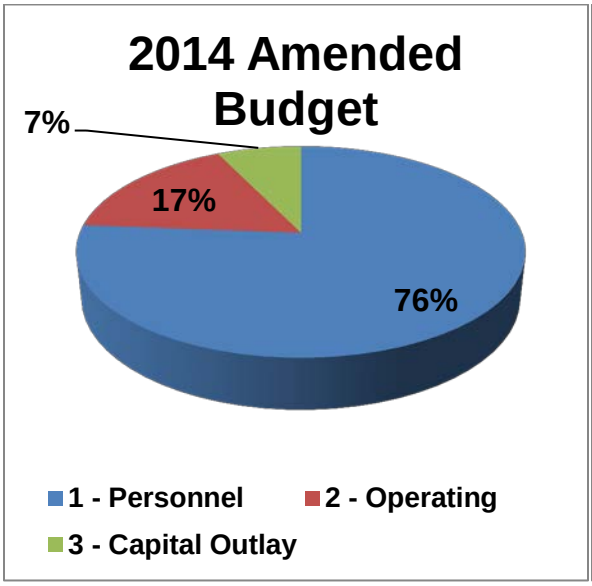
During FY12, the Regional Jail was able to initiate a Transportation Team which also serves as supervision for the inmate work force. The work crew has assisted with operations associated with several county departments, including Maintenance, Parks and Recreation, Solid Waste, and Administration. They have also assisted with cleaning up several roads throughout the county. Additionally, they have assisted the Town of Cape Charles with several summer projects including the relocation of the town Library.

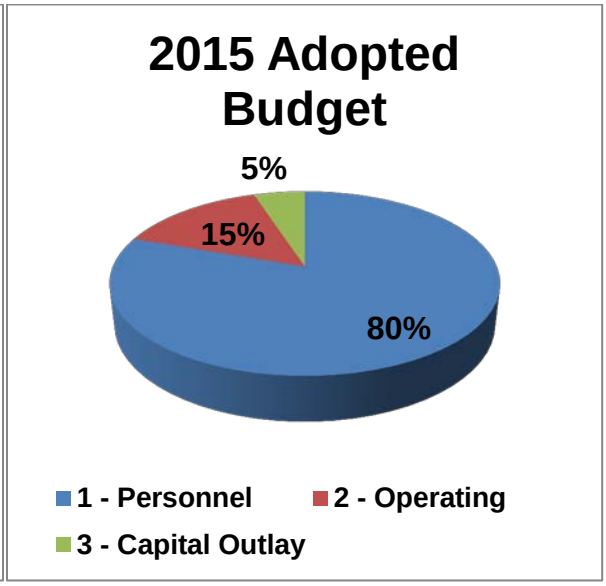
In an effort to promote positive employee morale and enhance retention, the Board of Supervisors approved a proposal from the Sheriff in FY13 to adjust several employee salaries. Additionally, the proposal included a bonus for all employees. Funding from excess traffic fines was used to support the salary adjustments and bonus. Equipment such as new rifle sights, duty belts, shotguns, uniforms, and handguns will also be purchased with the excess fine revenue. The goal was to reduce departmental budget requests.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Continue to address additional salary adjustments with the possibility of salary supplements.
2. Add one additional Animal Control Deputy.
3. Add one additional School Resource Deputy.
4. Continue to pursue inmate housing contracts associated with the Regional Jail.
5. Continue to use excess fine revenue to increase employee morale and reduce departmental budget requests.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 3102 Sheriff						
1 - Personnel	$1,291,745	$1,500,264	$1,715,778	$1,808,485	$92,707	5%
2 - Operating	$315,647	$347,101	$373,248	$329,040	($44,208)	-12%
3 - Capital Outlay	$89,583	$115,090	$161,795	$114,135	($47,660)	-29%
Department Total: Sheriff	$1,696,975	$1,962,455	$2,250,821	$2,251,660	$839	0%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2012 Approved**	**2013 Approved**	**2014 Approved**	**2015 Approved**	**Variance**	**% Change**
SHERIFF						
Sheriff	1	1	1	1	0	0%
Administrative Assistant	1	1	1	1	0	0%
Chief Deputy	1	1	1	1	0	0%
Investigative Deputies	3	3	3	3	0	0%
Task Force Deputy	1	1	1	1	0	0%
Civil Process Deputy	1	1	1	1	0	0%
Courthouse Security Deputy	3	3	3	3	0	0%
Road Deputy	10	10	10	10	0	0%
Traffic Enforcement Deputy	0	1	3	3	0	0%
School Resource Deputy	0	1	1	1	0	0%
Chief Dispatcher	1	1	1	1	0	0%
Dispatcher	5	5	5	5	0	0%
SHERIFF	**27**	**29**	**31**	**31**	0	0%

CONTACT INFORMATION			
Name:	David L. Doughty, Jr.	Address 1:	5211 The Hornes
Title:	Sheriff	Address 2	P.O. Box 68
E-mail:	ddoughty@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0495	Zip Code:	23347

AMBULANCE AND RESCUE

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	AMBULANCE & RESCUE		
DEPARTMENT #:	3203		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Northampton County budget includes a contribution to the Eastern Shore Emergency Medical Services (EMS) 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. The mission of the Eastern Shore EMS Council is reduce morbidity and mortality by facilitating bi- county cooperation, planning and implementation of an integrated medical services delivery system, with a primary focus on all levels and types of EMS provider training.

DESCRIPTION OF SERVICES PROVIDED:

The Eastern Shore EMS Council consists of representatives from all Eastern Shore EMS agencies (volunteer, career and commercial), Riverside Shore Memorial Hospital, the Eastern Shore 911 Communications Center and at-large public members. This Council meets a minimum of quarterly to facilitate shore –wide implementation of protocols, standardization of equipment when possible and coordination of all basic, advanced and specialty training courses.

CURRENT DEPARTMENTAL GOALS

1. Continue to provide monthly continuing education for basic and advanced EMS providers.
2. Ensure basic training (EMT) courses are offered shore-wide and year round.
3. Seek to establish an accredited training center in order to continue to offer advanced courses (Enhanced or Advanced) after October 2014.
4. Encourage EMS agency leadership to become 100% compliant with the ability of all ambulances to acquire and transmit 12 lead EKGs. Only four (4) ambulances on the Shore lack the capability.
5. Roll out of new TEMS protocols, which offer significant changes at the EMT level.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

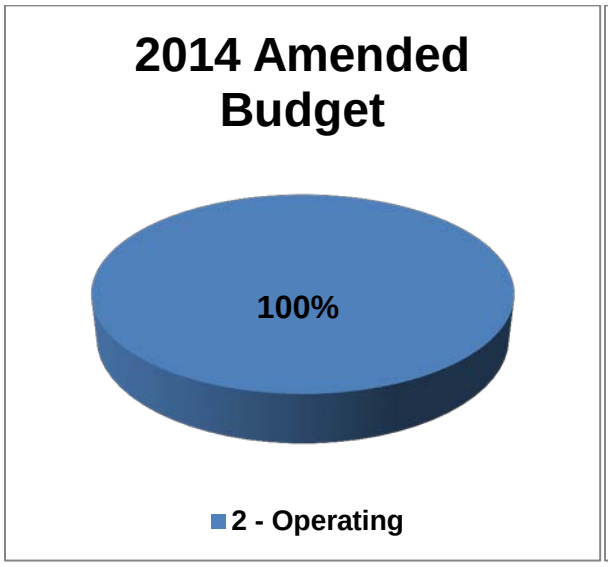
1. EMT classes have been offered consistently and shore-wide for the last two years. The retirement of instructors will become a challenge as few new instructors have stepped up.
2. Monthly basic and advanced continuing education, with bi-annual skills reviews, has been offered.
3. A partnership with the leadership of the Regional Fire Training Center has been established allowing classes to be held at this facility, centrally located on the Shore.
4. Specialty classes have been offered to include Advanced Cardiac Life Support recert, Pediatric Advanced Life Support recert, Pediatric International Trauma Life Support, Critical Incident Stress Management for Peers and Groups, Basic Twelve Lead Interpretation and The Role of Capnography in EMS.

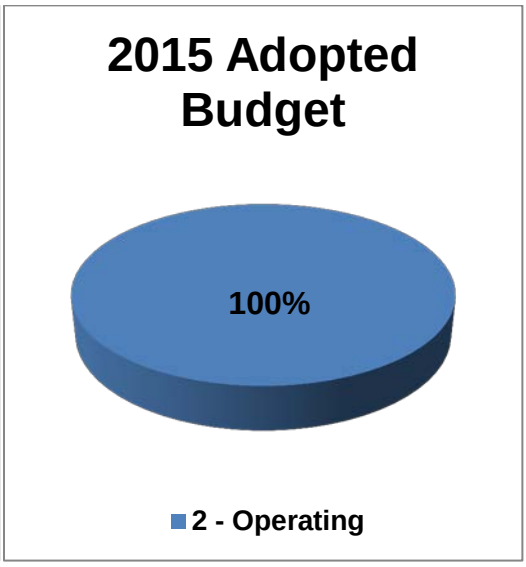
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

Establishment of an accredited EMS training program at the Basic and Advanced levels.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 3203 Ambulance & Rescue						
2 - Operating	$12,758	$13,077	$12,806	$11,707	($1,099)	-9%
Department Total: Ambulance & Rescue	$12,758	$13,077	$12,806	$11,707	($1,099)	-9%





CONTACT INFORMATION			
Name:	Hollye B. Carpenter	Address 1:	PO Box 235
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Telephone:	757-678-0411	Zip Code:	23347

FIRE PREVENTION & DETECTION

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	FIRE PREVENTION & DETECTION		
DEPARTMENT #:	3204		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

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.

Cape Charles Volunteer Fire Company, Inc.
We provide fire protection and rescue operations through the use of two pumpers, a tanker, a rescue truck with Hurst Tool and air cascade system, a brush truck and a ladder truck. The current roster shows approximately 20 active fire-fighters and 10 staff members. Our first due district includes the Town of Cape Charles, and all points south to the Chesapeake Bay Bridge Tunnel. Mutual Aid is provided as needed throughout the rest of the county.

CURRENT DEPARTMENTAL GOALS

Cape Charles Volunteer Fire Company, Inc.

1. Complete putting a 1999 E-One Pumper in Service to replace a 1984 truck.
2. Complete remodel of kitchen. Recently completed remodel of the men's and women's bathrooms.
3. Complete remodel of outdoor shed to house donated generator to power the building during outage.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

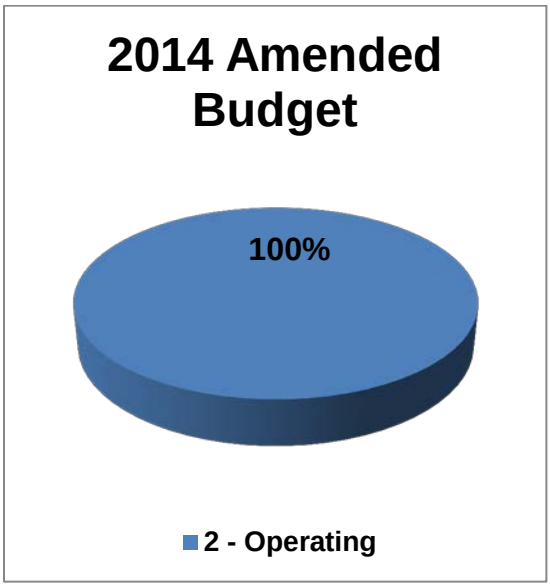
Cape Charles Volunteer Fire Company, Inc.

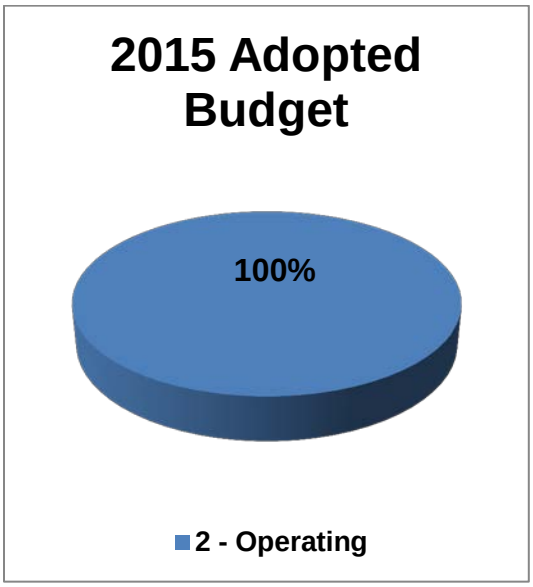
1. Placed a 1989 brush truck in service.
2. Refinanced 5 year loan for truck and equipment purchased 5 years ago.
3. Held multiple successful fund raisers.
4. Replaced all tires on multiple vehicles, eliminating travel safety issues.
5. Resolved roof leaks (repair), drainage issues (placement of guttering) and re-caulked/sealed all windows.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
Cape Charles Volunteer Fire Company, Inc. 1. Management of aging fleet of vehicles. 2. Need to purchase relatively new rescue pumper to replace a 1996 pumper and rescue truck. 3. Need to purchase multiple sets of turnout gear for firefighters.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 3204 Fire Prevention						
2 - Operating	$147,678	$163,291	$199,985	$194,622	($5,363)	-3%
3 - Capital Outlay	$0	$0	$0	$0	$0	
Department Total: Fire Prevention	$147,678	$163,291	$199,985	$194,622	($5,363)	-3%





CONTACT INFORMATION			
Name:	Hollye B. Carpenter	Address 1:	P O Box 427
Title:	Treasurer, Cape Charles Fire Volunteer Company, Inc.	Address 2	
E-mail:	Hcarpenter5@msn.com	City/State:	Cape Charles, VA
Telephone:	757-678-0411	Zip Code:	23310

EMERGENCY MEDICAL SERVICES

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	EMERGENCY MEDICAL SERVICES		
DEPARTMENT #:	3205		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Mission of the Northampton County Department of Emergency Medical Services (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 and visitors of Northampton County.

DESCRIPTION OF SERVICES PROVIDED:

The Northampton County Department of EMS prides itself as being a combination of career and volunteer department.

Our department provides EMS personnel 24/7, utilizing two types of coverage. The first is 6am to 6pm Monday through Sunday, generally staffing two (2) volunteer ambulances, one in the south at Cape Charles Rescue Service and one in the north at Community Fire Company. Most recently we have increased daytime coverage by adding a "Duty Supervisor", traveling in a quick response vehicle, to oversee and assist daytime staff as necessary. The second type of coverage is offered on nights, weekends and holidays. Our Lifeline ambulance staffed with a minimum of two and typically at the Intermediate or Paramedic, answers any call dispatched in Northampton County. This crew assists both volunteer and career staff and transports patients to the closest Emergency Department as necessary.

The most valuable resource of the Northampton County Department of EMS is our personnel. Our roster currently carries a combination of volunteers, full-time employees and part-time employees. Among these providers is an established chain of authority, which includes an EMS Director/Chief, EMS Battalion Chief, EMS Captains and EMS Lieutenants. The Officers share responsibilities as the Infectious Disease Designated Officer, Health & Safety Officer, Training Officer, Public Information Officer, and Privacy Officer.

CURRENT DEPARTMENTAL GOALS

1. Ensure we continue to meet an accepted response time for the delivery of fire and EMS services by cross training all fire and EMS personnel, volunteer and career, as necessary.
2. The "Northampton County EMS Response Plan" established in 2008 currently stipulates the following for ambulance response: Responding Interval Standard= 20 minutes or less (elapsed time in minutes between the dispatch time and the arrival on scene time).
3. Build a successful combination career and volunteer EMS program, offering a positive work environment with team building, mentoring, education and opportunity. Consolidation and standardization in the following areas should be considered:
   a.) personnel management;
   b.) supply, equipment and vehicle procurement and placement;
   c.) billing for services; and
   d.) funding.
4. Enhance EMS operations in the middle of the County (Machipongo area) by providing a garage facility and additional housing for our growing fleet, staff and administration.
5. Establish a state accredited EMS Training Center, in conjunction with various stake holders, able to offer all levels of EMS certifications. Additional areas of focus should also include:
   a.) working with the school system to offer Basic EMT training to high school students; and
   b.) providing specialty training to include vertical rescue, confined space rescue, vehicle rescue, etc. for existing personnel.
6. Provide enhanced Virginia Retirement Benefits (formerly LEOS) for full-time EMS employees working in hazardous duty positions.

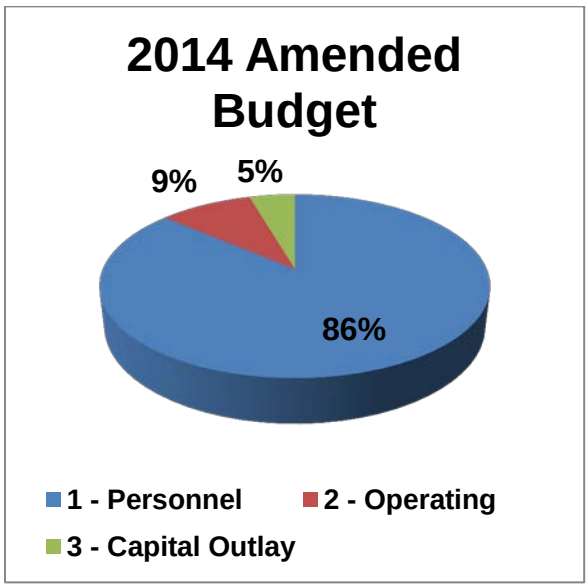
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

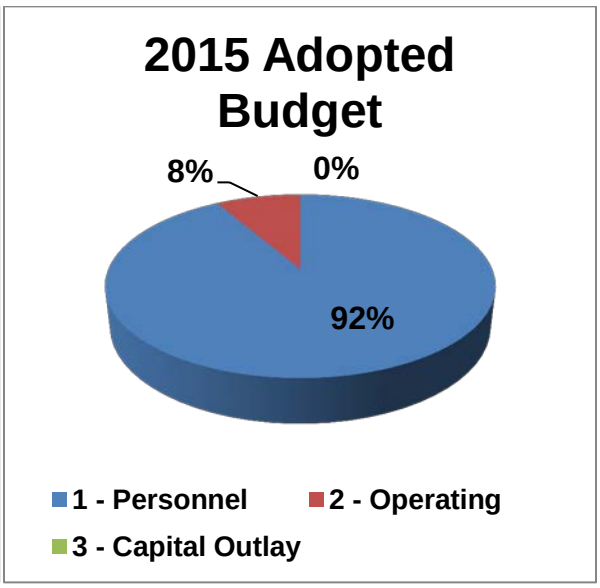
1. Placed County owned ambulance {2011 Lifeline Ford E350) in service.
2. Began County billing for EMS services.
3. Completed renovations to Machipongo office, adding 2 offices and storage shed.
4. Began utilizing web-based scheduling program (EMS Manager).
5. Continue to be challenged with the lack of a garage facility at the Machipongo Location.
6. Struggling to maintain response standard with a continuing decline in volunteers.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Construction of a vehicle garage and more administrative space.
2. Establish an EMS training center for both volunteer and career providers.
3. Replacement of QRV {2007 Dodge Durango).
4. Replacement of Ambulance (2011 Lifeline Ford).

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 3205 Emergency Medical Services						
1 - Personnel	$797,156	$921,923	$1,056,474	$1,289,215	$232,741	22%
2 - Operating	$98,193	$110,153	$112,780	$118,180	$5,400	5%
3 - Capital Outlay	$46,017	$0	$55,163	$0	($55,163)	-100%
Department Total: Emergency Medical Services	$941,366	$1,032,077	$1,224,417	$1,407,395	$182,978	15%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2012 Approved**	**2013 Approved**	**2014 Approved**	**2015 Approved**	**Variance**	**% Change**
EMERGENCY MEDICAL SERVICES						
EMS Director	1	1	1	1	0	0%
EMS Captain	1	1	1	1	0	0%
Technician	14	14	15	17	2	13%
Administrative Specialist	0	0	0	0	0	0%
EMERGENCY MEDICAL SERVICES	**16**	**16**	**17**	**19**	2	12%

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Telephone:	757-678-0411	Zip Code:	23347

JUDICIAL COURT SERVICES

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	JUDICIAL COURT SERVICES		
DEPARTMENT #:	3303		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Virginia Department of Juvenile Justice protects the public by preparing court-involved youth to be successful citizens.

DESCRIPTION OF SERVICES PROVIDED:

1. **Intake-** Intake services are provided 24 hours a day, 365 days a year. During working hours, the Intake Officer is available to provide intake services in both Northampton and Accomack Counties to determine probable cause and file or divert juvenile delinquency and truancy matters. The Intake Officer handles all custody, support, and other domestic petitions for the 2A Juvenile & Domestic Relations District Court. Probation/parole staff are cross-trained to provide intake services as well. All probation/parole staff, to include Senior Intake, provide after hours/on-call services for both counties.

2. **Probation-** Probation is a court-ordered disposition placing a juvenile under the supervision of a probation officer. For Court Services, Supervision is defined as visiting or making other contact with, or coordinating the provision of treatment, rehabilitation, or services to a juvenile and family as required by the court or an intake officer. Supervision is a major service of the Court Service Unit. It is the arm of juvenile justice within the community that uses multiple interventions to achieve balance in the delivery of juvenile justice.

3. **Parole-** Parole is the supervision of a juvenile released from a Juvenile Correctional Center (JCC) after being committed to the Department of Juvenile Justice as provided for by§ 16.1-293 of the Code of Virginia. Juvenile offenders released from the Department's correctional centers or private placement facilities are provided parole supervision and services to assist their transition back to the community.

4. **Diversion-** Our Diversion Program was established as a means to provide programs and services, consistent with the protection of public safety, to youth who can be cared for or treated through alternatives to the juvenile justice system as provided for in§ 16.1-227 of the Code of Virginia.

5. **VJCCCA** (Virginia Juvenile Community Crime Control Act)- Services under the VJCCCA program are provided by the Outreach Officer to include Outreach Detention, Electronic Monitoring, Intensive Supervision, and Substance Abuse services.

CURRENT DEPARTMENTAL GOALS

1. **Gang Prevention-** Identify gang activity and strive to decrease participation by juveniles.

2. **Truancy Prevention-** Decrease truancy rates in both school districts in cooperation with each administration.

3. **Enhance Communication between J&DR Judge and CSU** -To involve Judge in our Goals. To provide a feedback loop so the Judge can learn what is effective and what can be done differently.

4. **Delinquency Prevention- Increase** the public's awareness of juvenile delinquency and the law through information and education; Strengthen interagency relationships and improve regular communication with various agency leaders: Sheriff, School Superintendents or designees, etc.

5. **Support Juvenile Offender Re-Entry-** Increase public safety through reduced recidivism, maximize opportunities for former offenders returning to the community and, support family and community reintegration for persons previously incarcerated.

6. **Ensure Training and Development of CSU staff-** To promote professional development by assessing and identifying individual training needs, promoting the purpose of training and development, and empowering employees to fully participate in their professional goals.

7. **Identify Community Resources and Services Needs-** To increase the overall availability of services for our population.

8. **Reduce Recidivism Among Probationers and Parolees-** To provide youth on probation and parole the most appropriate supervision and services to reduce the recidivism rate and ensure a positive transition from supervision to the community.

9. **Effective YASI Implementation-** To ensure the most appropriate services, programs, and treatment are being addressed for each youth on supervision as outlined **in** the supervision plans.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. **Community Prisoner Re-Entry Council-** We have been participating in the Community Prisoner Re- entry meeting in the last 2 fiscal years. The purpose of the Re-entry Council is to work collaboratively at the local level to improve public safety and strengthen our community and its families through effective delivery of reentry services.

2. **VJCCCA- Surveillance/ Intensive Supervision Program** -This program was added in order to prevent juveniles from engaging in further delinquent behavior and commitment to DJJ by providing additional surveillance and/or intensive supervision to juveniles in the community on probation or parole. The services may include intensive supervision, monitoring, and surveillance, as part of the program.

3. **Learning Team With Department of Corrections-** The primary purpose of the Learning Team is to provide a safe environment where staff can express their genuine attitudes and beliefs about our evidence based initiatives and our changing culture without fear of retaliation. The secondary purpose of the Learning Team is to create a community of practice, where skills introduced in training are practiced and learned. Learning teams provide a small group setting that is a safe

environment for staff to develop competencies.

4. Gang Initiative With Law Enforcement-Increased participation with local law enforcement in the area of gang training and intelligence- Gang Information meetings have been held in past 2 fiscal years. The purpose of the meetings is to discuss the types of gang involvement seen within the various law enforcement agencies.

   In September 2013, we participated in the Eastern Shore Drug Task Force's Public Safety Agency initiative, entitled "Operation Blue Wave."

   Gang Training- 2A CSU and local Department of Corrections hosted a local gang training for Accomack and Northampton County law enforcement and Commonwealth Attorneys at the Eastern Shore Community College. Trainers from DJJ, DOC, and VSP presented on gang contact identification, officer safety, and gang awareness. There were 51 attendees in total for both days.

5. Healthy Life Styles Drug Awareness Group- continued through September 2012.

6. Unit Self Audit- We have participated in 3 self-audits to date Unit self audit's to ensure compliance with the Regulations for Non-Residential Programs (CSU Standards).

7. Video Intake Planned- For the past few months, we have been working with the 9th District CSU in preparation for handling after hours, on-call delinquency intake through the 9th District. Both counties will be in participation.

8. YASI Case Planning Implementation- We utilize the YASI risk model to determine levels of risk and service needs. VASI assessments are conducted for both probation and parole cases for case planning and court dispositions.

9. Video Detention Visits- We are currently working with Norfolk Detention Center to begin utilizing VIA3 video conferencing to visit with our detained youth for required 5 day and 10-day face-to-face contacts. This would decrease staff time and would be more cost effective. Currently, we must travel to Norfolk to meet these contact requirements.

10. Mobile Capabilities- We continue to utilize technology that allows officers to work more efficiently in the community. Using remote workstations, officers can do data entry and video visits from the field therefore saving them from having to do work and then report to an office to do data entry.

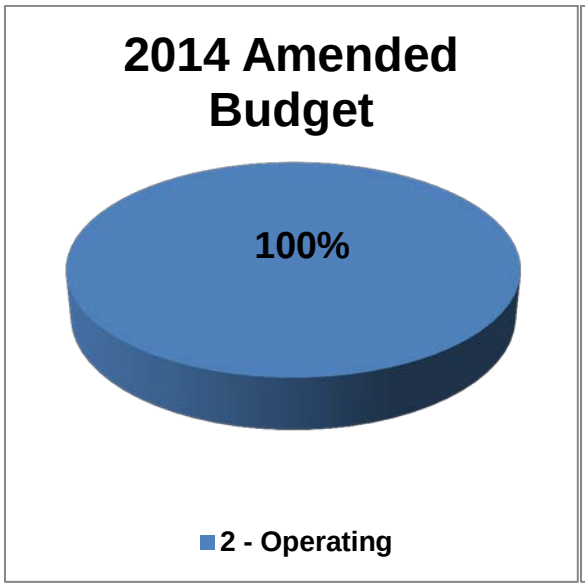
11. Established Truancy Team- during the past 2 fiscal years, 2A CSU has chaired the Truancy Team for both counties. The purpose of the team is to meet with the truant juvenile and parents as directed by the J&DR Court to develop strategies and interventions to better improve the juvenile's school attendance and participation. The Team is comprised of members from the CSU, DSS, CSB, and school districts and meets periodically throughout the school year.

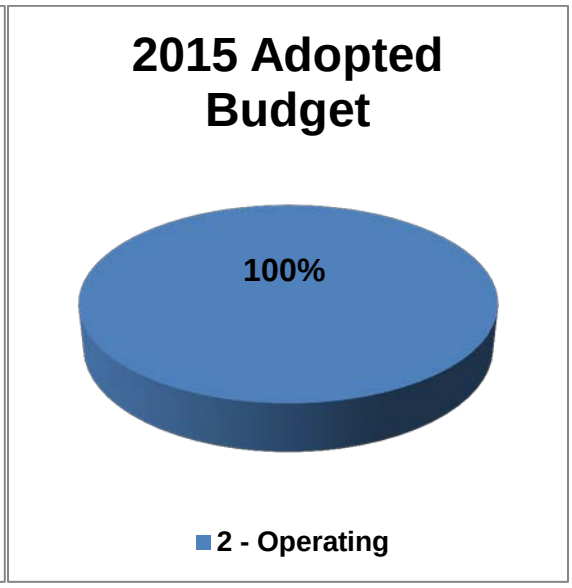
12. Fully Staffed since September 2013

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

There are no foreseeable issues to report at this time.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 3303 Judicial Court Services						
2 - Operating	$21,880	$31,072	$35,455	$42,247	$6,792	19%
Department Total: Judicial Court Services	$21,880	$31,072	$35,455	$42,247	$6,792	19%





CONTACT INFORMATION			
Name:	Erica R. Lawson	Address 1:	23371 Front Street.
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E-mail:	Erica.lawson@dji.virginia.gov	City/State:	Accomac, Virginia
Telephone:	757-787-5860	Zip Code:	23301

BUILDING INSPECTIONS

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	BUILDING INSPECTIONS		
DEPARTMENT #:	3401		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

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 its citizens.

CURRENT DEPARTMENTAL GOALS

1. Timely issuance of building permits.
2. Timely performance of building inspections covering multiple technical disciplines.
3. Keeping accurate records.
4. Public education of legislated buildings and construction code requirements throughout the code and construction cycles.
5. When necessary, legal enforcement of the construction codes.
6. Facilitate internal and outside agency approvals during the permitting process.
7. To maintain high quality services.
8. Improve customer ease of service through a continuous process improvement by integrating adjacent process functions.

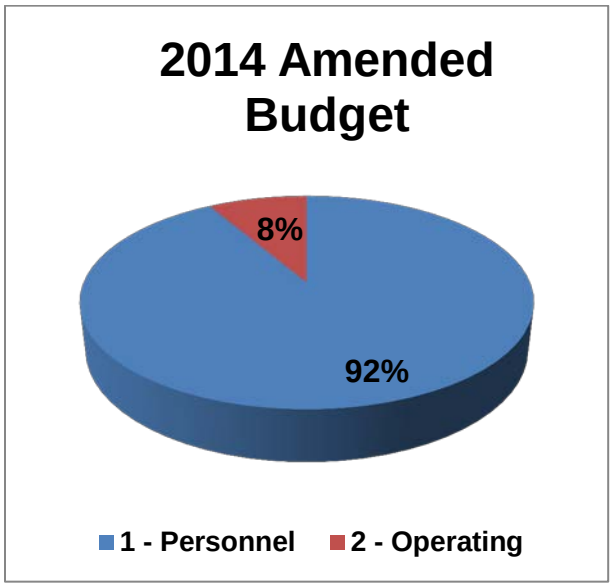
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

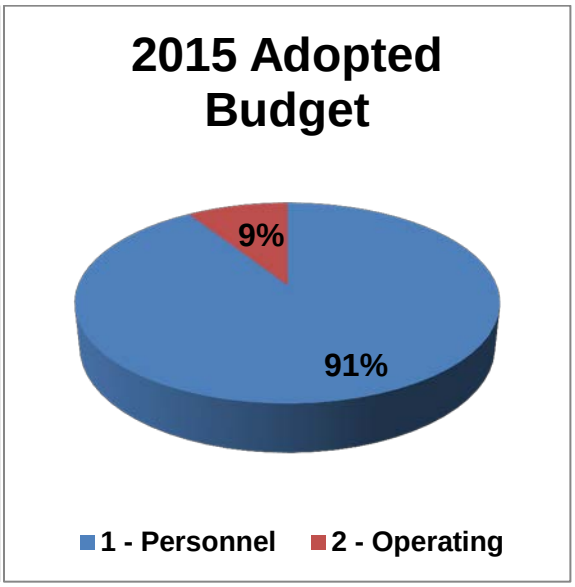
1. Timely inspection responses. It is extremely rare when an inspection is not performed the following business day after it is requested.
2. Permits are generally reviewed within 2-3 days of reaching the building official's office. The department has heard virtually no complaints about the time it takes to process the permits once they have cleared Zoning.
3. Incorporation of Code Compliance functions into the Building Department.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Use of laptop field computers to encourage more accurate and timely data entry.
2. Continued certifications for inspectors.
3. Use of internet to receive, process and issue building permits.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 3401 Building Inspections						
1 - Personnel	$117,633	$165,371	$182,954	$180,848	($2,106)	-1%
2 - Operating	$14,393	$11,818	$16,828	$18,102	$1,274	8%
3 - Capital Outlay	$0	$25,174	$0	$0	$0	
Department Total: Building Inspections	$132,026	$202,363	$199,782	$198,950	($832)	0%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
BUILDING INSPECTIONS						
Building Official	1	1	1	1	0	0%
Building Inspector	1	1	1	1	0	0%
Permit Technician	1	1	1	1	0	0%
BUILDING INSPECTIONS	**3**	**3**	**3**	**3**	0	0%

CONTACT INFORMATION			
Name:	John Outten	Address 1:	P O Box 538
Title:	Building Official	Address 2	
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Telephone:	757-678-0445	Zip Code:	23347

ANIMAL CONTROL

BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	ANIMAL CONTROL		
DEPARTMENT #:	3502 & 3503		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

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 basis law enforcement training.

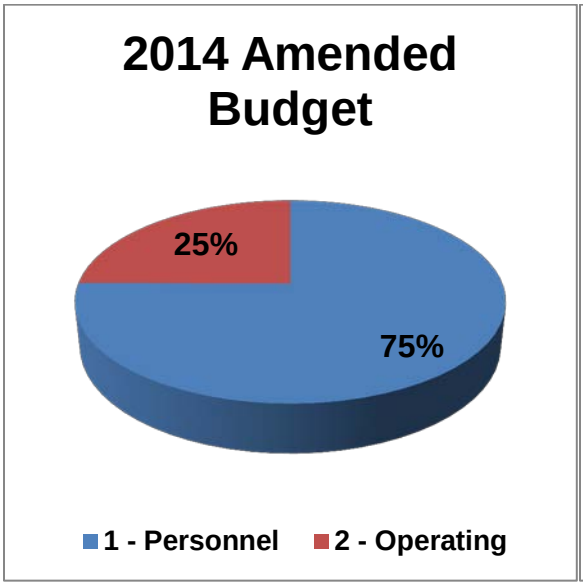
CURRENT DEPARTMENTAL GOALS

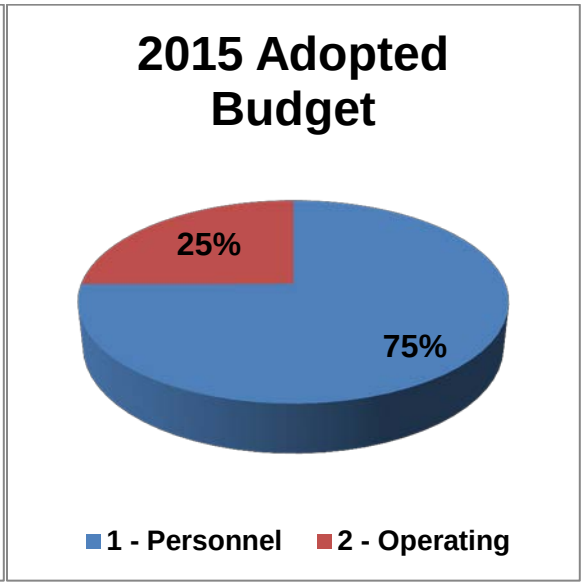
1. To educate the citizens about the dangers of rabies, current animal laws and proper animal care.
2. To continually research, develop and institute programs to improve citizen compliance with state and local laws, to improve animal control services, to increase adoption rates, to increase the return of lost animals to their owners, and to decrease the number of stray and unwanted pets.
3. Continue operation of the Eastern Shore Animal Shelter with Accomack County.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 3502 Animal Control						
1 - Personnel	$90,718	$94,240	$100,347	$99,015	($1,332)	-1%
2 - Operating	$5,187	$9,905	$0	$0	$0	
3 - Capital Outlay	$30,005	$0	$0	$0	$0	
Department Total: Animal Control	$125,910	$104,145	$100,347	$99,015	($1,332)	-1%
Department: 3503 Animal Control Contribution						
2 - Operating	$24,850	$28,366	$33,138	$33,138	$0	0%
Department Total: Animal Control Contribution	$24,850	$28,366	$33,138	$33,138	$0	0%
TOTAL ANIMAL CONTROL	**$150,760**	**$132,511**	**$133,485**	**$132,153**	**($1,332)**	**-1%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2012 Approved**	**2013 Approved**	**2014 Approved**	**2015 Approved**	**Variance**	**% Change**
ANIMAL CONTROL						
Animal Control Deputy	2	2	2	2	0	0%
ANIMAL CONTROL	**2**	**2**	**2**	**2**	0	0%

CONTACT INFORMATION			
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Title:	Sheriff	Address 2	P O Box 68
E-mail:	ddoughty@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0495	Zip Code:	23347

EMERGENCY MANAGEMENT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	EMERGENCY MANAGEMENT		
DEPARTMENT #:	3505		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Department of Emergency Management (EM) coordinates efforts to ensure the County is able to mitigate, prepare for, respond to and recover from any type of natural or man-caused disaster. The County uses an all hazards approach to emergency preparedness, which means planning efforts consider all types of natural and man-caused disasters that could occur in the County.

DESCRIPTION OF SERVICES PROVIDED:

The Department of Emergency Management (EM) coordinates efforts to ensure the County is able to mitigate, prepare for, respond to and recover from any type of natural or man-caused disaster. The County uses an all hazards approach to emergency preparedness, which means planning efforts consider all types of natural and man-caused disasters that could occur in the County.

The county's emergency management system is outlined in the State Code. The County Administrator is the Director of Emergency Management and the EMS Director is designated as the Coordinator of Emergency Management. Day-to-day operations and activities are coordinated by the Coordinator of Emergency Management

- To foster and encourage emergency planning and the development of operating plans, annexes, and procedures for the county;
- To advocate programs that mitigate against the impacts and consequence of disasters;
- To coordinate the response to large scale emergencies requiring the activation of the County's Emergency Management System and Emergency Operations Center (EOC);
- To coordinate issues and foster planning associated with recovery activities after the disaster;
- To ensure the county regularly exercises their response to disasters and receives the proper training to better prepare for disasters;
- To provide and support the dissemination of emergency public information to foster the community's awareness and preparedness; and
- To maintain liaison and relationships with local, regional, state, and federal allied agencies that deal with emergencies.

CURRENT DEPARTMENTAL GOALS

1. Continued work on interoperable communications
2. Adequate sheltering for people & pets
3. Hardening of elementary schools to use as shelters (hurricane shudders, generator, etc.)
4. Upgrade generator at the Emergency Operations Center, through grant funding
5. Purchase generator for fuel pumps services all county vehicles, through grant funding

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

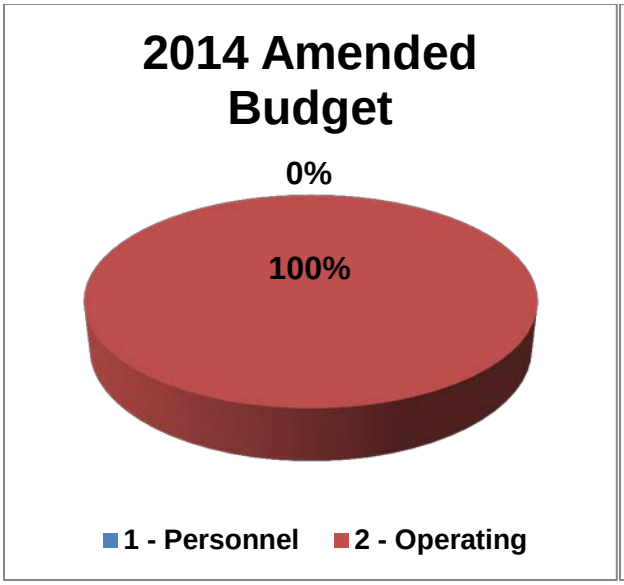
1. Ongoing NIMS/ICS training for all emergency responders.
2. Maintaining experienced staff for EOC and Debris Management Teams.
3. Redundancy in EM leadership staff.
4. Qualification to received Local Emergency Management Performance Grant funding.

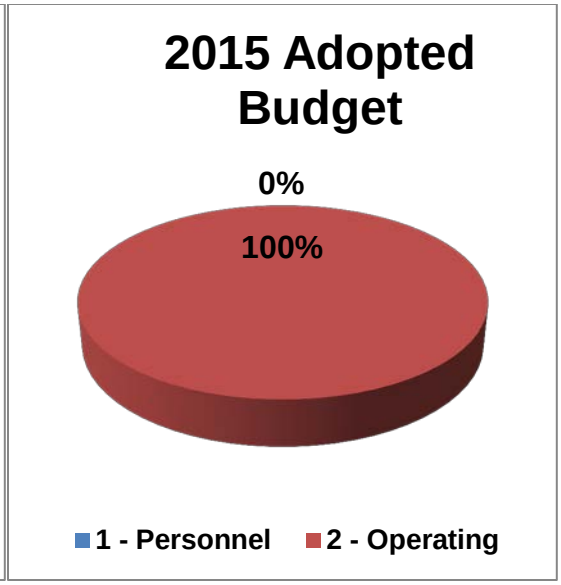
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Hardening of elementary schools to use as shelters (hurricane shudders, generator, etc.)
2. Upgrade generator at the Emergency Operations Center, through grant funding
3. Purchase generator for fuel pumps services all county vehicles, through grant funding

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 3505 Emergency Services						
1 - Personnel	$0	$0	$0	$0	$0	
2 - Operating	$270,459	$233,973	$251,827	$263,069	$11,242	4%
Department Total: Emergency Services	$270,459	$233,973	$251,827	$263,069	$11,242	4%





CONTACT INFORMATION			
Name:	Hollye B. Carpenter	Address 1:	P O Box 235
Title:	Coordinator of EM	Address 2	
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Telephone:	757-678-0411	Zip Code:	23347

EASTERN SHORE REGIONAL JAIL

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	EASTERN SHORE REGIONAL JAIL		
DEPARTMENT #:	3302		
FUND:	EASTERN SHORE REGIONAL JAIL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

The Eastern Shore Regional Jail is responsible for the hosing, 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 of up to one year. If they are sentenced to a period in excess of one 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.

CURRENT DEPARTMENTAL GOALS

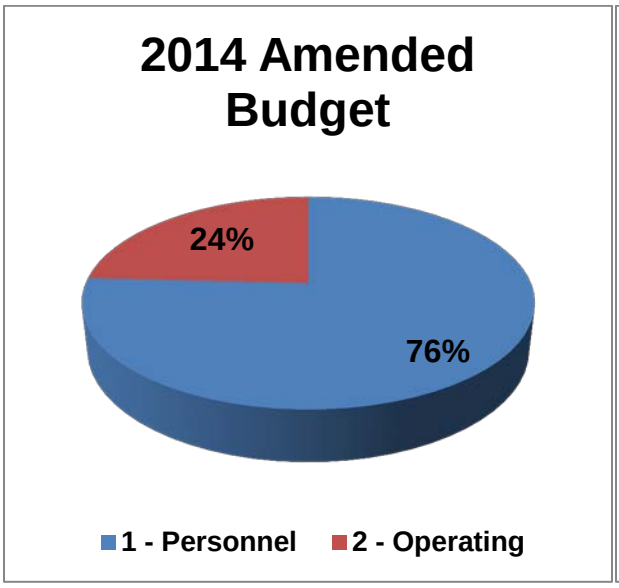
1. Continue to fine-tune the operational procedures and continuation of staff training.

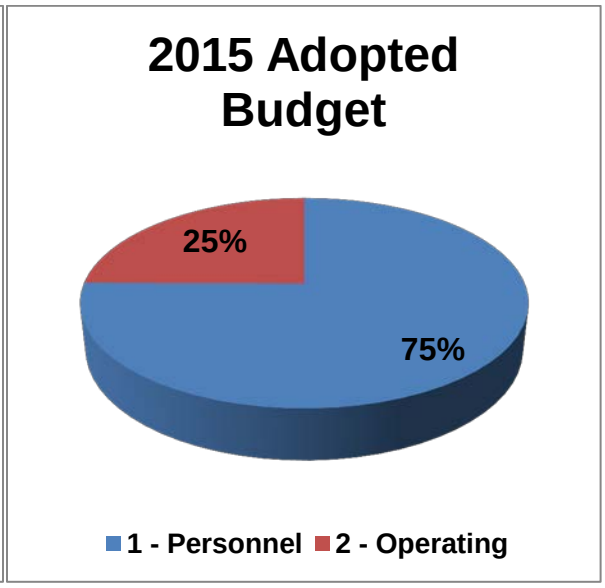
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 3302 Care & Confinement						
1 - Personnel	$2,447,197	$2,572,085	$2,708,253	$2,724,697	$16,444	1%
2 - Operating	$706,128	$867,653	$864,946	$901,063	$36,117	4%
3 - Capital Outlay	$8,000	$0	$0	$0	$0	
Department Total: Care & Confinement	$3,161,325	$3,439,737	$3,573,199	$3,625,760	$52,561	1%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2012 Approved**	**2013 Approved**	**2014 Approved**	**2015 Approved**	**Variance**	**% Change**
CARE & CONFINEMENT OF PRISONERS						
Jail Superintendent	1	1	1	1	0	0%
Facilities Maintenance Manager	1	1	1	1	0	0%
Correctional Officer	41	41	40	40	0	0%
Lieutenant Deputy	1	1	1	1	0	0%
Corporal Deputy	2	1	1	1	0	0%
Lids Tech	1	1	1	1	0	0%
Cook	4	4	4	4	0	0%
Secretary	1	1	1	1	0	0%
Partially Funded Med. Tech	4	4	4	4	0	0%
JAIL	**56**	**55**	**54**	**54**	0	0%

CONTACT INFORMATION			
Name:	David L. Doughty, Jr.	Address 1:	5211 The Hornes
Title:	Sheriff	Address 2	P.O. Box 68
E-mail:	ddoughty@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0495	Zip Code:	23347

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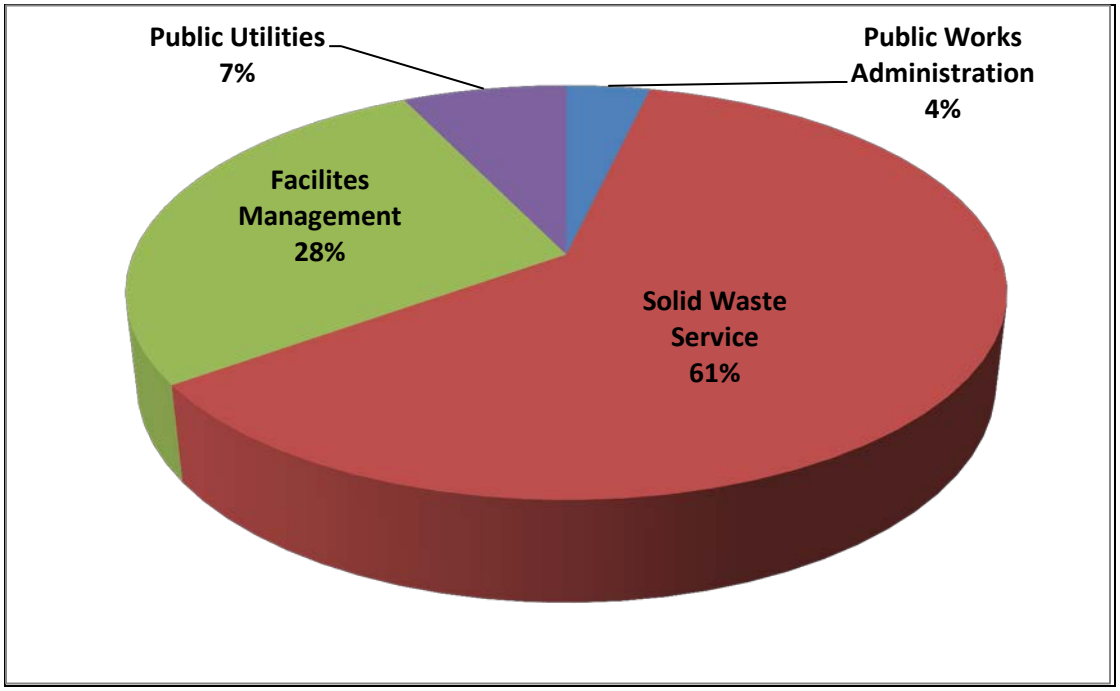
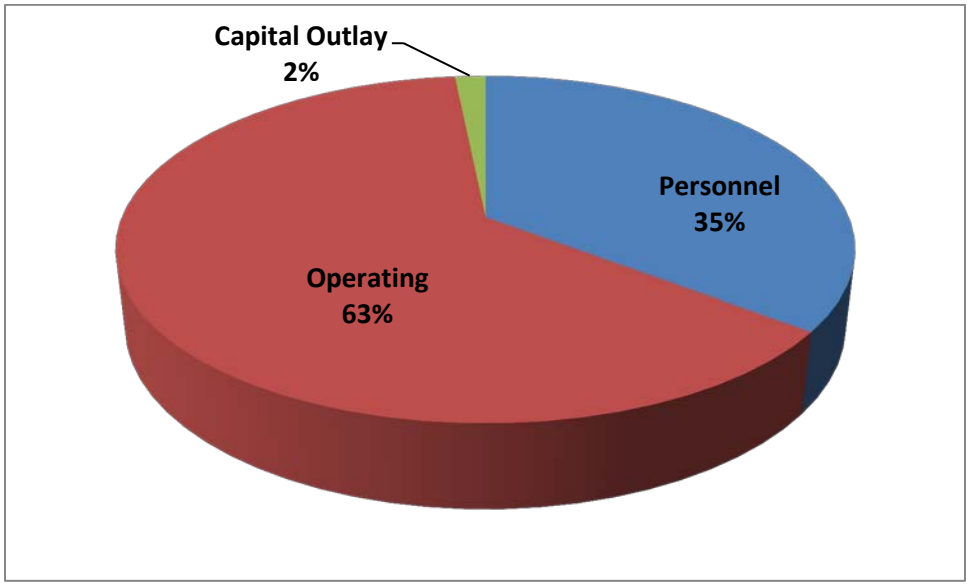
COUNTY OF NORTHAMPTON, VIRGINIA

Public Works – All Funds
$2,318,514





Public Works – All Funds

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Public Works Administration	$78,149	$80,950	$84,105	$85,054	$949	1%
Solid Waste Services	$1,243,776	$1,354,759	$1,351,312	$1,424,064	$72,752	5%
Facilities Management	$525,996	$565,337	$664,184	$642,609	($21,575)	-3%
Public Utilities	$94,053	$163,575	$173,715	$166,787	($6,928)	-4%
Total Public Works	**$1,941,974**	**$2,164,621**	**$2,273,316**	**$2,318,514**	**$45,198**	**2%**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Budget Comm. Rec.	Variance	% Change
Personnel Totals	$621,215	$704,414	$788,961	$819,914	$30,953	4%
Operating Totals	$1,317,468	$1,435,129	$1,464,780	$1,461,600	-$3,180	0%
Capital Outlay Totals	$4,291	$25,078	$19,575	$37,000	$17,425	89%
Total Public Works	**$1,942,974**	**$2,164,621**	**$2,273,316**	**$2,318,514**	**$45,198**	**2%**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Budget Comm. Rec.	Variance	% Change
Full-Time Personnel	9	10	11.8	11.8	0	0%
Total Public Works	9	10	11.8	11.8	0	0%

PUBLIC WORKS ADMINISTRATION

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	PUBLIC WORKS		
DEPARTMENT #:	4104		
FUND:	GENERAL	**FUNCTION:**	PUBLIC WORKS
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

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 & wastewater treatment systems of the Middle School and the Bayview Community water & wastewater treatment systems.

CURRENT DEPARTMENTAL GOALS

6. To provide preventative maintenance and repairs to County property and facilities in order to provide a safe, clean and productive environment for County employees and the citizens of the County.
7. Support other County departments as needed.
8. To provide safe drinking water and environmentally sound water treatment services to the Northampton County Government Complex, the Northampton County Community Facilities Building and the Bayview Community.

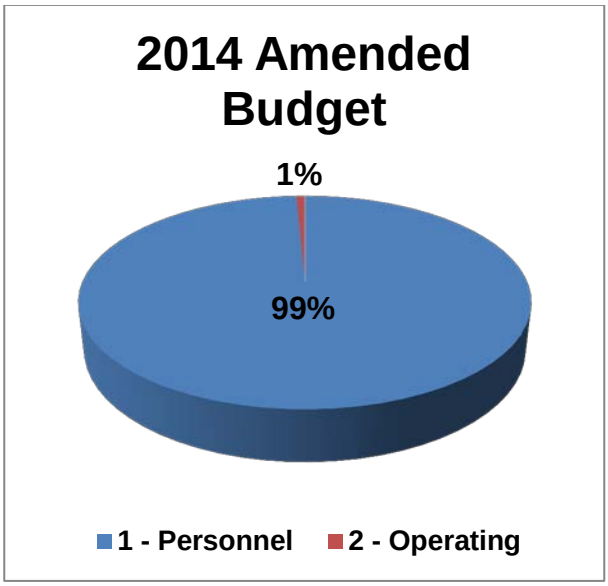
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

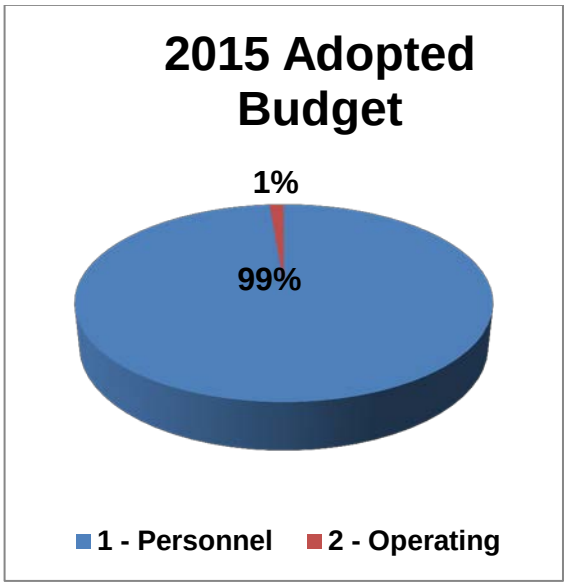
4. Relocating the County Administration operation to the old Middle School and then relocating it back to Eastville.
5. Assuming operational control of the Bayview water & sewer system, re-established a needed maintenance program and bringing the systems back into compliance with State regulations.
6. Moving all public works (facilities management & public utilities) out of the old building on the east side of Courthouse Road to the new Stumptown Drive Compound.
7. Working with engineers to develop a plan to provide wastewater treatment services to the County Courthouse Road properties.
8. Worked with engineers and contractors to construct the convenience center on Courthouse Road.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

3. The rehabilitation of the former Middle School to fully utilize the massive complex.
4. Dredge the marina at Willis Wharf.
5. Work with engineers to design and build a single floating dock system for the boat ramp at Willis Wharf.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 4101 Public Works Administration						
1 - Personnel	$78,149	$80,950	$83,495	$83,944	$449	1%
2 - Operating	$0	$0	$610	$1,110	$500	81%
Department Total: Public Works Administration	$78,149	$80,950	$84,105	$85,054	$949	1%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
PUBLIC WORKS ADMINISTRATION						
Director	1	1	1	1	0	0%
PUBLIC WORKS	**1**	**1**	**1**	**1**	0	0%

CONTACT INFORMATION			
Name:	Michael Thornes	Address 1:	P O Box 66
Title:	Director	Address 2	
E-mail:	mthornes@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0414	Zip Code:	23347

SOLID WASTE SERVICES

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	SOLID WASTE SERVICES		
DEPARTMENT #:	4204		
FUND:	GENERAL	**FUNCTION:**	Public Works
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

Solid Waste Collection, Disposal and Transportation to and from the County Transfer Station to a final off-Shore disposal location. On-site operations include the closed and capped landfill disposal areas, leachate collection, groundwater and gas monitoring wells and the transfer station with two weigh scales and computerized data collection.

CURRENT DEPARTMENTAL GOALS

1. Increase recycling efforts.
2. Make more specific rules for use of convenience centers.

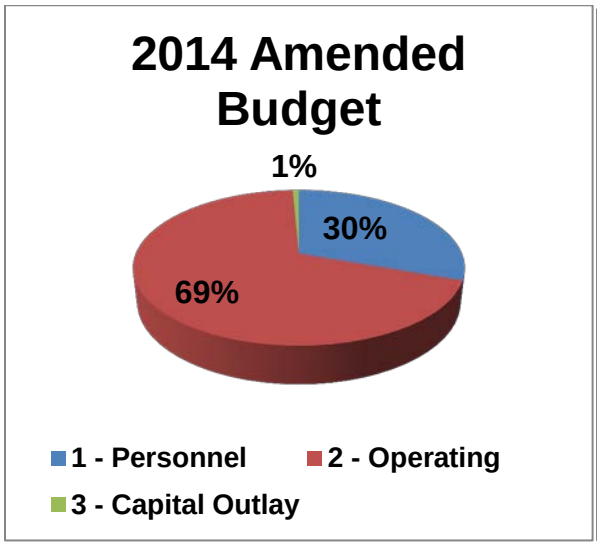
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

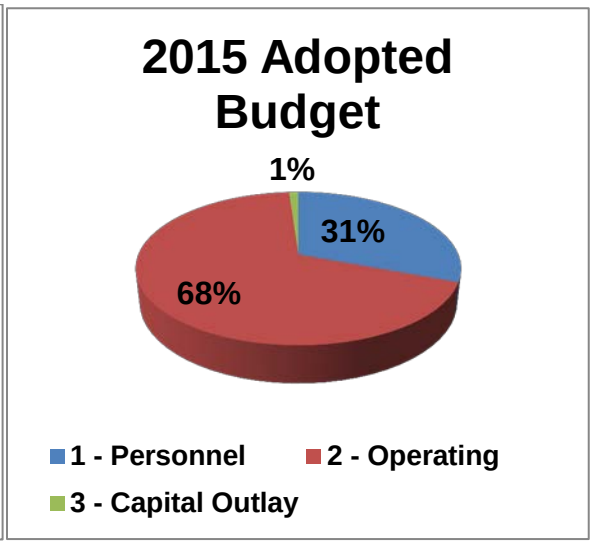
Completed the construction of all six manned waste collection sites as part of the Board's Capital Improvement Plan.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Need for expansion of the smaller waste collection sites – running out of room to add additional roll-off and/or recycling containers.
2. Possible loss of long-time employees due to retirement.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 4204 Solid Waste Services						
1 - Personnel	$329,176	$364,268	$411,959	$437,433	$25,474	6%
2 - Operating	$914,600	$982,496	$929,353	$970,631	$41,278	4%
3 - Capital Outlay	$0	$7,995	$10,000	$16,000	$6,000	60%
Dept Total: Solid Waste Services	$1,243,776	$1,354,759	$1,351,312	$1,424,064	$72,752	5%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
SOLID WASTE SERVICES						
Director	1	1	1	1	0	0%
Heavy Equipment Operator	2	2	2	2	0	0%
Computer Scale Operator	1	1	1	1	0	0%
SOLID WASTE SERVICES	**4**	**4**	**4**	**4**	0	0%

CONTACT INFORMATION			
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Telephone:	757-678-0440 ext. 516	Zip Code:	23347

FACILITIES MANAGEMENT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	FACILITIES MANAGEMENT		
DEPARTMENT #:	4302		
FUND:	GENERAL	**FUNCTION:**	Public Works
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

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.

CURRENT DEPARTMENTAL GOALS

1. Provide preventative maintenance and repairs to County property and facilities in order to provide a safe, clean and productive environment for County employees and the citizens and anyone that uses the facilities.
2. Respond to any inquiries or concerns within 24 hours.
3. Continue implementation of energy management program to reduce utility costs.
4. Continue to replace lighting and light fixtures in older office buildings with “Energy Star” approved lighting and light fixtures.
5. Improve on the response time and quality of maintenance repairs.

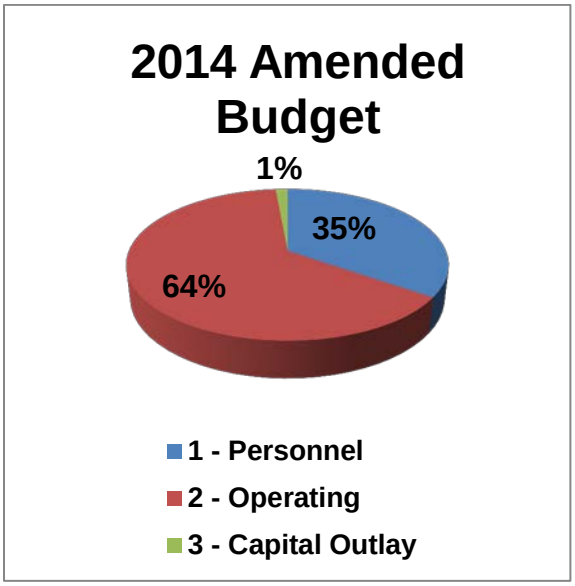
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

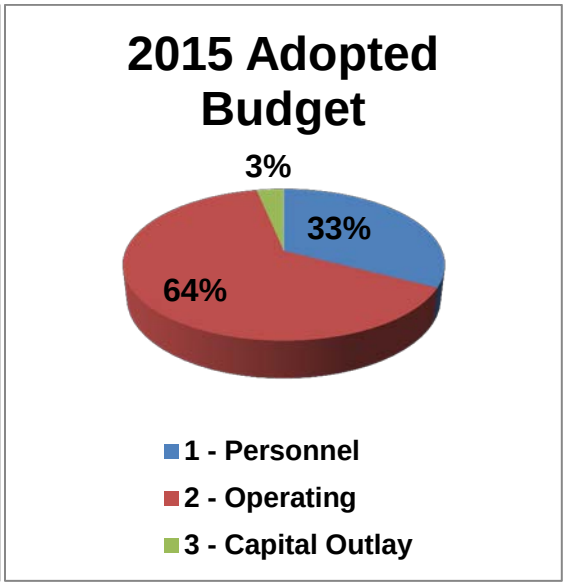
1. Located the Facilities Management personnel, shop and all equipment to the new compound on Stumptown Drive.
2. Assisted in the construction of the new District 3 Waste Collection Center.
3. Relocated the Administration Section back to Eastville to its rehabilitated complex.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

Convert the former Middle School to a functioning Community Facilities Building that will fully utilize the building for the maximum benefit of the County and its citizens.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 4302 Facilities Management						
1 - Personnel	$161,746	$177,859	$230,276	$209,796	($20,480)	-9%
2 - Operating	$360,959	$387,478	$424,333	$411,813	($12,520)	-3%
3 - Capital Outlay	$3,291	$0	$9,575	$21,000	$11,425	119%
Dept Total: Fac. Mngmnt	$525,996	$565,337	$664,184	$642,609	($21,575)	-3%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
GENERAL PROPERTY/GROUNDS						
Maintenance Worker	2	2	2.8	2.8	0	0%
Custodian	2	2	2	2	0	0%
FACILITIES MANAGEMENT	**4**	**4**	**4.8**	**4.8**	0	0%

CONTACT INFORMATION			
Name:	Michael Thornes	Address 1:	P O Box 66
Title:	Director	Address 2	
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Telephone:	757-678-0414	Zip Code:	23347

PUBLIC UTILITIES

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	PUBLIC UTILITIES		
DEPARTMENT #:	4500		
FUND:	PUBLIC UTILITIES	**FUNCTION:**	Public Works
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

DESCRIPTION OF SERVICES PROVIDED:

The Public Utilities Department manages the operation and maintenance of the new Wastewater Treatment Plant, serving the County Complex, the wastewater treatment ponds and the 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 late June 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.

CURRENT DEPARTMENTAL GOALS

1. Operate and maintain the water and wastewater systems of the Northampton County Government Complex, the Northampton County Community Facilities Building and the Bayview Community.
2. Participate with the Public Service Authority to examine expansion of water and wastewater services in the county.
3. Extend water and wastewater service to County property across from the old Courthouse.

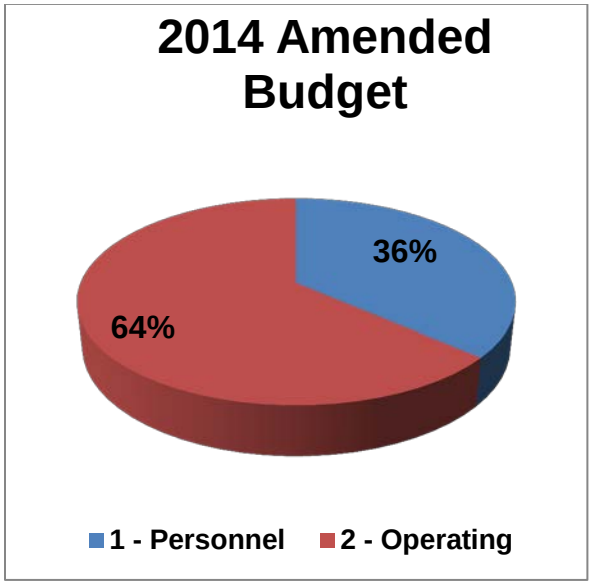
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

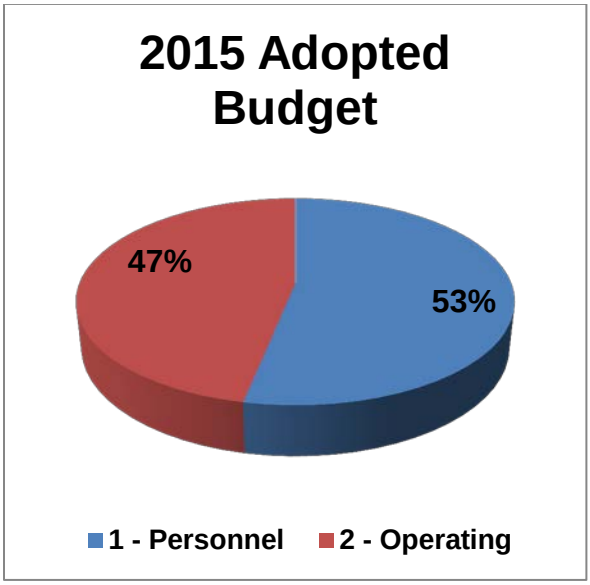
1. Before the County took over operational control of the Bayview water and sewer systems, very limited maintenance was performed and several requirements from the VDH Office of Drinking Water had not been accomplished, such as not having a bacteriological sampling plan, a lead & copper survey and lead & copper sampling. This has all been brought up to date.
2. A new monitoring alarm system is now in operation at the Bayview system to insure stable operations.
3. We have renewed the VPDES permit for the wastewater treatment facility at the Northampton County Community Facilities building. We were able to reduce the monitoring at this facility which brings down the operational cost.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. The Bayview Community water system will need to acquire a State Water Control Board water withdrawal permit in the near future. When the monthly water withdrawal reaches 300,000 gallons per month and maintains this level of withdrawal for three consecutive months, this permit will be required. We have already begun this permitting process since it is time-consuming.
2. With the upcoming rehabilitation of the Northampton County Community Facilities Building, the VPDES permit must be re-visited to assure continued compliance.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Fund: 501 Public Utilities Fund						
Department: 4500 Public Utilities						
1 - Personnel	$52,144	$81,337	$63,231	$88,741	$25,510	40%
2 - Operating	$41,909	$65,155	$110,484	$78,046	($32,438)	-29%
3 - Capital Outlay	$0	$17,083	$0	$0	$0	
Department Total: Public Utilities	$94,053	$163,575	$173,715	$166,787	($6,928)	-4%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
PUBLIC UTILITIES						
Water/Wastewater Operator	1	2	2	2	0	0%
PUBLIC UTILITIES	**1**	**2**	**2**	**2**	0	0%

CONTACT INFORMATION			
e:	Michael Thornes	Address 1:	P O Box 66
Title:	Director	Address 2	
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Telephone:	757-678-0414	Zip Code:	23347

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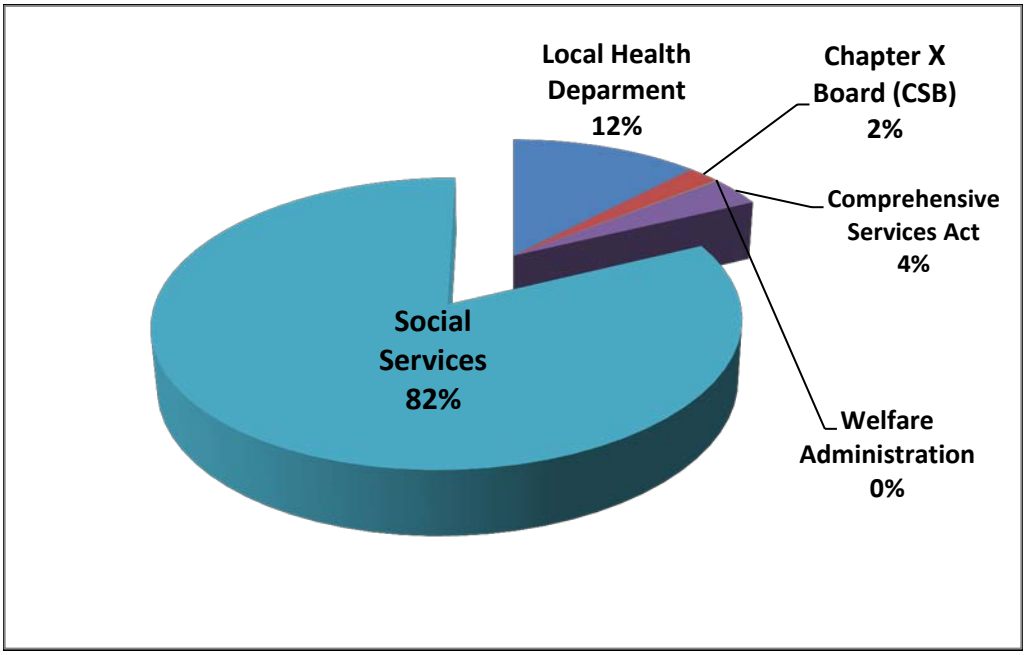
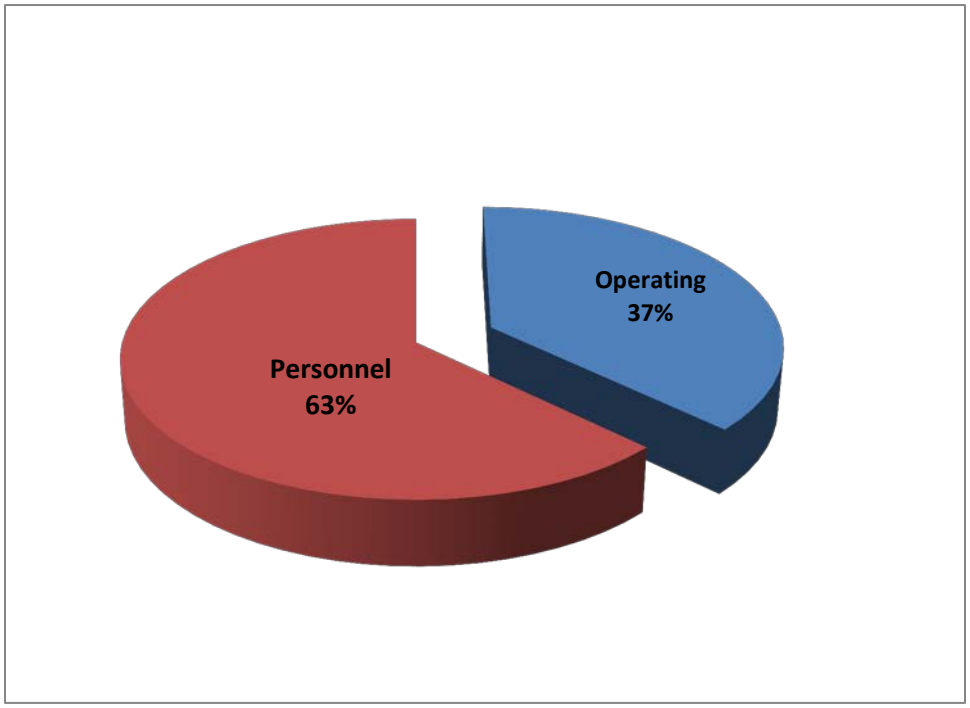
COUNTY OF NORTHAMPTON, VIRGINIA

Health & Welfare – All Funds
$2,939,209





Health & Welfare – All Funds

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved.	Variance	% Change
Local Health Department	353,319	348,764	359,175	359,175	0	0%
Chapter X Board (CSB)	57,855	57,855	61,538	61,538	0	0%
Welfare Administration	1,800	1,800	1,800	1,800	0	0%
Comprehensive Services Act	104,000	104,000	137,436	104,000	-33,436	-24%
Social Services	2,600,421	2,283,923	2,655,163	2,412,696	-242,467	-9%
Total Health & Welfare	3,117,395	2,796,342	3,215,112	2,939,209	-275,903	-9%

LOCAL HEALTH DEPARTMENT & ES COMMUNITY SERVICES BOARD

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	HEALTH & WELFARE		
DEPARTMENT #:	5101, 5205, 5301, & 5309		
FUND:	GENERAL	**FUNCTION:**	Health & Welfare
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

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.

Northampton County Health Department

To prevent illness and disease, protect the environment, and promote optimal health and emergency preparedness for everyone on the Eastern Shore of Virginia. We are people of the community, for the community.

Eastern Shore Community Services Board

It is the goal of the ESCSB to improve the quality of life for people with mental illness, mental retardation, and substance abuse problems by providing the best services at the most reasonable cost to the citizens of the Eastern Shore.

DESCRIPTION OF SERVICES PROVIDED:

Northampton County Health Department

1. Environmental Health Services: permitting and inspection of sewage disposal systems, sewage lagoons, and wells; permitting and inspection of food establishments (restaurants), migrant labor camps, tourist establishments; rabies investigations and zoonotic disease control; shoreline surveys, general environmental complaints.
2. Family Planning and GYN Services: family planning clinics are held weekly.
3. Maternal and Child Health (MCH): maternity clinics are held 3-4 days weekly in the ES Health District, supported by Certified Nurse Practitioners. AN MCH Perinatal Project adds additional support for these services.
4. Immunization Services: immunizations required for entry into school are provided free. Additionally, seasonal flu vaccines are provided. An Immunization Action Plan grant provides assistance.
5. Communicable Disease Investigation, Treatment and Control: Surveillance and epidemiology, prevention and education. Clinical services are provided for sexually transmitted disease; 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.

6. Nutrition Services: The Special Supplemental Nutrition Program for Women, Infants and Children (WIC) provides high-quality nutritional care and food to participants.
7. Administrative Services: Office service supports clinical and field services, clinic registration/exiting, records management, billing and patient accounts, vital statistics, death certificates, Medicaid transportation – CBBT scrips; human resource management; purchasing and property management, information technology, videoconferencing, distance learning, budgeting, fiscal services.
8. Emergency Preparedness and Response: Ensures the development of emergency response 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.
9. Population Health Management/Chronic Disease Prevention: Programs offered are Breast and Cervical Cancer Early Detection and Prevention (Every Woman's Life and Life Matters Programs); Healthy Eating; Active Living Programs (Health Options Restaurants, Community Gardens); Community Coalition Building and Support (Eastern Shore Healthy Communities, Community Partners of the Eastern Shore, Smart Beginnings Eastern Shore).

Eastern Shore Community Services Board

We provide mental health, intellectual disabilities and substance abuse services.

CURRENT DEPARTMENTAL GOALS

Northampton County Health Department

1. Prevent and control the transmission of communicable diseases and other health hazards.
2. Assure provision of clean, safe drinking water to the citizens and visitors of the Commonwealth.
3. 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.
4. 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.
5. 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 toward healthy lives and strong and resilient families.
6. Collect, maintain and disseminate accurate, timely and understandable public health information.
7. Drive operational excellence in the design and delivery of health department services and provide exceptional services to all customers.

Eastern Shore Community Services Board

We strive to provide comprehensive services to those who are in need of our services.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

Northampton County Health Department

1. Implementation of Healthy Options menu choices meeting stringent standards for nutrition and health;
2. Expanded Tobacco Use Control Project activities focusing on reduction of smoking in the community through policy, systems, and environmental changes while also promoting wellness policies and activities in the workplace;
3. Met clinical needs for family planning, prenatal care, immunizations, and communicable diseases.
4. Expanded capacity building for Emergency Preparedness and Response; maintained and trained a sizable and efficient Medical Reserve Corps to support community events and needs.
5. Screenings and follow-up of women in the Breast and Cervical Cancer Early Detection Program are at an all-time high; staff continues to recruit women for screening and provides education on a continual basis.
6. Implemented Maternal, Infant, and Early Childbed Home Visiting Program utilizing Nurse Family partnership model and added additional nursing personnel for home visiting.
7. Provided critical response for environmental health issues (rabies control, restaurant inspections, septic and well permitting and inspections.

Challenge - Reductions in available federal funding resulting from federal budget cuts and sequestration are impacting a number of grant funded programs. Likewise, the current economic climate has limited revenues which previously supported operational needs. Maintaining, effectively utilizing, and obtaining additional resources to carry out the agency's mission within the community are key challenges.

Eastern Shore Community Services Board

With the current funding, it has been extremely hard to meet the increase for demand of Mental Health and Substance Abuse services. We have had funding cuts over the past five years but the demand for higher level services has increased.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

Northampton County Health Department

1. Maintain and support a healthy, efficient, and productive workforce that will address and respond to the community's public health challenges.
2. Expand role in population health management. Promote inter-sector leadership and collective impact in addressing health issues among partners and community stakeholders.

Eastern Shore Community Services Board

We feel we will continue to haven an increased demand for services over the next two years. Both environmental and economic strains are causing an increase in the number of clients who are seeking services.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 5101 Local Health Department						
2 - Operating	$353,319	$348,764	$359,175	$359,175	$0	0%
Department Total: Local Health Department	$353,319	$348,764	$359,175	$359,175	$0	0%
Department: 5205 Chapter X Board (CSB)						
2 - Operating	$57,855	$57,855	$61,538	$61,538	$0	0%
Department Total: Chapter X Board (CSB)	$57,855	$57,855	$61,538	$61,538	$0	0%
Department: 5301 WELFARE ADMINISTRATION						
1 - Personnel	$0	$0	$0	$0	$0	
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%
Department: 5309 COMPREHENSIVE SERVICES ACT						
2 - Operating	$104,000	$104,000	$137,436	$104,000	($33,436)	-24%
Department Total: Comprehensive Services Act	$104,000	$104,000	$137,436	$104,000	($33,436)	-24%

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Telephone:	757-787-5888	Zip Code:	23301

CONTACT INFORMATION – EASTERN SHORE COMMUNITY SERVICES BOARD			
Name:	Lynier Linton	Address 1:	P.O. Box 453
Title:	Finance Director	Address 2:	
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Telephone:	757-442-3636 x. 113	Zip Code:	23306

SOCIAL SERVICES

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	SOCIAL SERVICES		
DEPARTMENT #:	210		
FUND:	SOCIAL SERVICES	**FUNCTION:**	HEALTH & WELFARE
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

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.

DESCRIPTION OF SERVICES PROVIDED:

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 standards 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; and (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.

Agency Programs and Services

Local agencies are divided into two primary areas: benefit or assistance programs and services programs.

BENEFIT or ASSISTANCE PROGRAMS:

A.) 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.

B.) 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.

C.) 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:

A.) 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.

B.) 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.

C.) Adoption Services: Through recent years, adoption has moved from a service involved in placing newborn infants to one focusing more on services for hard to place children with disabilities, and to

independent adoptions, in which the Circuit Court orders the agency to provide home studies.

D.) 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.

E.) 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.

F.) 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.

CURRENT DEPARTMENTAL GOALS

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 and promoting and protecting the well-being of children, the elderly and disabled.

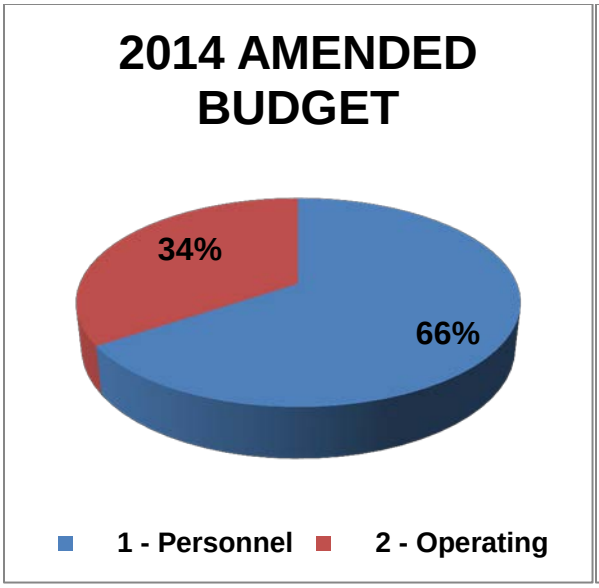
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

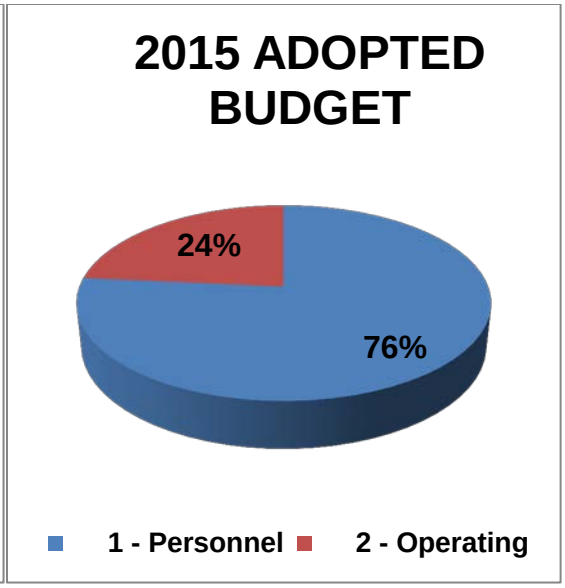
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Provide agency-wide customer service.
2. Expand or enhance special initiatives and community partners.
3. Maintain and enhance efficient information management systems.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 210 Social Services						
1 - Personnel	1,602,808	1,644,331	1,742,204	1,845,147	102,943	6%
2 - Operating	997,613	639,593	912,959	567,549	(345,410)	-87%
Department Total: Social Services	2,600,421	2,283,923	2,655,163	2,412,696	(242,467)	-9%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2012 Approved**	**2013 Approved**	**2014 Approved**	**2015 Approved**	**Variance**	**% Change**
SOCIAL SERVICES						
Director	1	1	1	1	0	0%
Administrative Office Manager	1	1	1	1	0	0%
Administrative Program Asst. I	3	3	3	2	-1	-33%
Benefit Program Specialist	1	1	1	1	0	0%
Benefit Program Specialist II	7	7	7	7	0	0%
Benefit Program Specialist III	3	3	3	3	0	0%
Benefit Program Specialist IV	2	2	2	1	-1	-50%
Benefit Program Supervisor	1	1	1	1	0	0%
Benefit Specialist II	0	0	0	1	1	100%
CSA Administrator	1	0	0	0	0	0%
Fiscal Assistant III	0	0	0	1	1	100%
Fraud Investigator II	1	1	1	1	0	0%
Human Services Asst. II	3	3	3	3	0	0%
Information Systems Specialist I	1	1	1	1	0	0%
Office Associate III	1	1	1	1	0	0%
Office Specialist II	1	1	1	1	0	0%
Social Worker II	0	0	0	3	3	300%
Social Worker III	4	4	4	2	-2	-50%
Social Worker IV	2	2	2	1	-1	-50%
Social Worker Supervisor	1	1	1	1	0	0%
SOCIAL SERVICES	**34**	**33**	**33**	**33**	0	0%

CONTACT INFORMATION			
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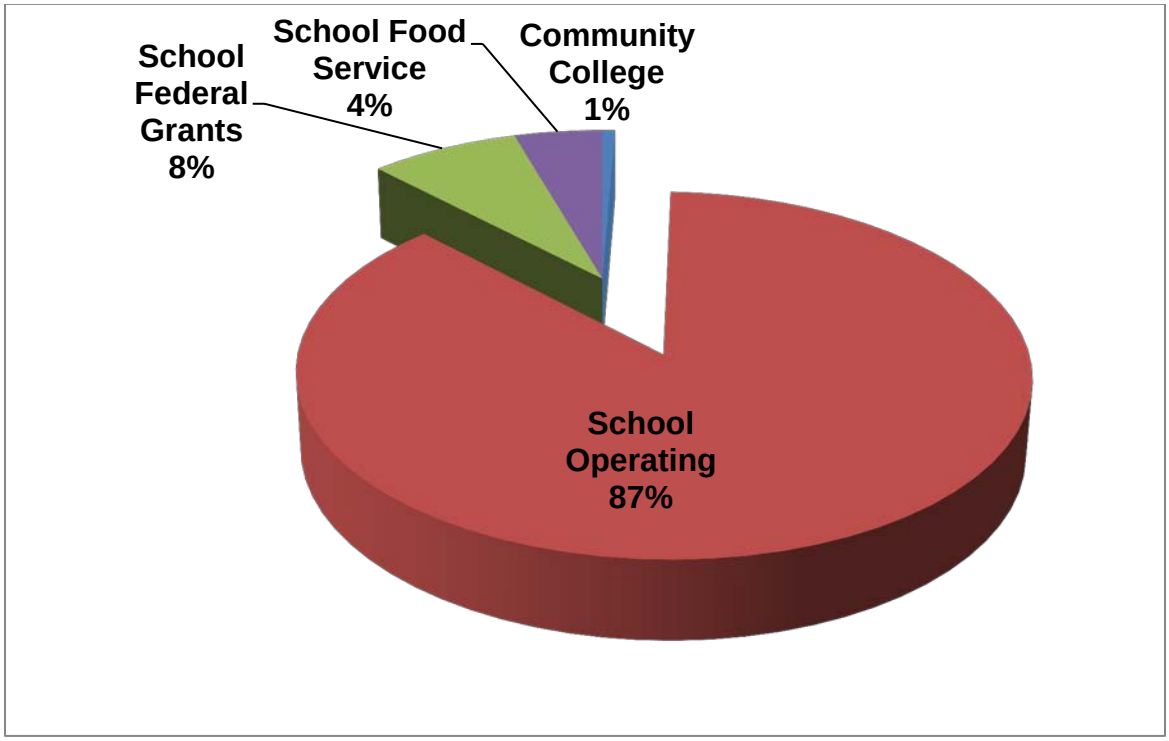
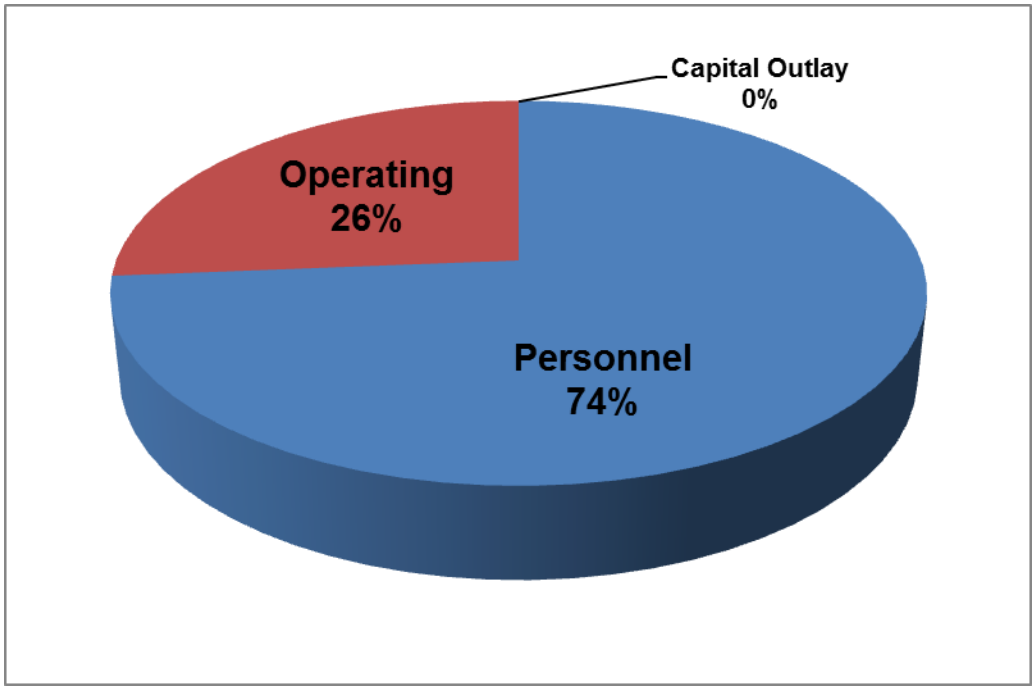
COUNTY OF NORTHAMPTON, VIRGINIA

Education – All Funds
$20,184,041





Education – All Funds

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Community College	$20,723	$20,723	$20,723	$131,723	$111,000	536%
School Operating	$17,117,643	$17,600,386	$17,752,225	$17,587,927	$164,298	-1%
School Federal Grants Fund	$3,671,150	$3,923,197	$5,109,612	$1,557,216	-$3,552,396	-70%
School Food Service	$805,455	$798,489	$858,697	$907,175	$48,478	6%
Total Education	**$21,614,971**	**$22,342,795**	**$23,741,257**	**$20,184,041**	**-$3,557,216**	**-15%**

EASTERN SHORE COMMUNITY COLLEGE

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	EASTERN SHORE COMMUNITY COLLEGE		
DEPARTMENT #:	6501		
FUND:	GENERAL	**FUNCTION:**	EDUCATION
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

We 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 security. 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.

DESCRIPTION OF SERVICES PROVIDED:

Eastern Shore Community College (ESCC) is a member of the Virginia Community College System and serves the residents of Accomack and Northampton counties as a two-year institution of higher learning. ESCC offers degree and certificate programs as well as workforce training, community events, library services, adult basic education, and GED services. ESCC provides Adult Education and GED preparation programs. All ESCC library resources, facilities and services are made available to Northampton County high school students, teachers, and the Eastern Shore community at large. ESCC hosts the annual Eastern Shore Heritage Festival, various seminars and workshops, guest speakers, and other events open to the community.

CURRENT DEPARTMENTAL GOALS

1. Meet the educational and economic needs of our communities by providing access to responsive and affordable lifelong learning opportunities.
2. Promote and support student learning and success through exemplary instruction in a learning centered environment.
3. Provide equitable access to learning resources and student support services for college communities.
4. Offer students leadership opportunities and prepare them for the challenges of an increasingly global economy and society.
5. Be a preeminent workforce development provider and to promote personal enrichment through continuing education.
6. Foster and advance significant and productive educational, economic, and cultural partnerships.
7. Provide the educational component of local economic and community development initiatives, in partnership with business and government agencies.
8. Recruit and develop well-qualified, dedicated, caring and creative employees.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

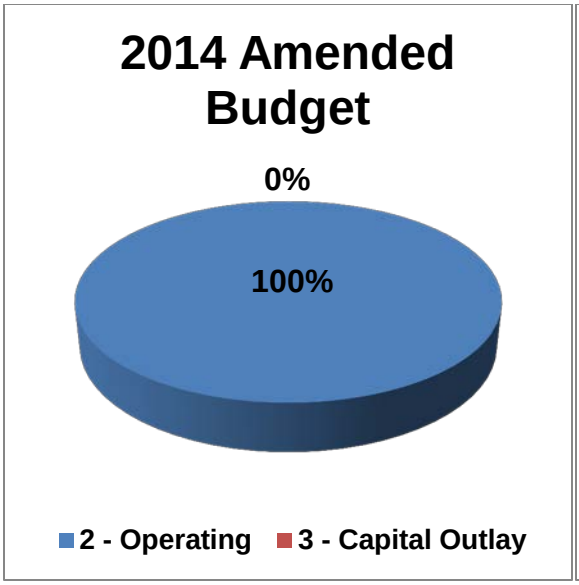
1. Continue delivery of quality academic education and training opportunities to the Eastern Shore Community.
2. Foster and advance significant and productive education, economic and cultural partnerships.
3. In continuing to fulfill the goal of meeting the information needs of the students and community, ESCC made books and audiovisual equipment available for community use, both on and off campus.
4. Provided information to the students concerning financial aid and support services available to assist in making education and skills training a reality.
5. Providing professional development needed to assist the faculty and staff in enhancing their knowledge and skill sets to support student success.
6. Community users rely heavily on the ESCC Library rental collection of popular books (bestsellers). Their borrowing activity in FY13 was 31% of the Library's total loans and renewals. Over time, community users have continued to borrow audio visual equipment for on and off campus functions, but this service has declined as many organizations now have their own laptops, projectors, and other types or presentation equipment. Some regular organizations borrowing equipment include: Rotary Club, Associated Insurance, Eastern Shore Art League, Eastern Shore Anglers and Weight Watchers.

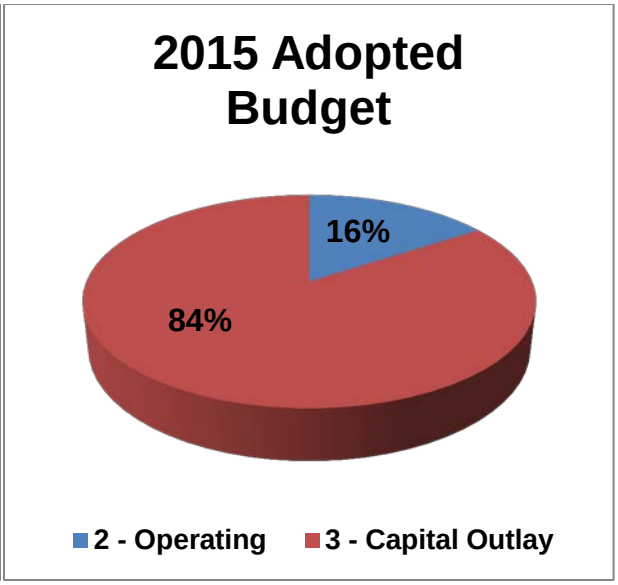
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Provide educational, training and support services to students during times of budget restrictions at the Commonwealth level.
2. Meet the needs of those who utilize ESCC as a local resource for academics, information, facilities, training and cultural enhancement.
3. Support economic development in Northampton County by providing education and training services to adult learners.
4. Provide adequate and safe facilities for students and the community at the College campus.
5. Continue to upgrade ESCC website and other student internet applications to be compatible with current technology (smartphones, tablets, etc.)
6. Eastern Shore Community College is slated for construction of a new academic building to begin about July 2015 with an estimated completion date of September 2016. ESCC will rely on the local counties to contribute funding for the site work needed to construct the new building and demolish the old building.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 6501 Community College						
2 – Operating	$20,723	$20,723	$20,723	$20,723	$0	0%
3 - Capital Outlay	$0	$0	$0	$111,000	$111,000	
Department Total: Community College	$20,723	$20,723	$20,723	$131,723	$111,000	536%





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SCHOOL OPERATIONS

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	SCHOOL		
DEPARTMENT #:	6000		
FUND:	SCHOOL	**FUNCTION:**	Education
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

Northampton County Public Schools in partnership with the entire community will create a safe and nurturing 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.

DESCRIPTION OF SERVICES PROVIDED:

The Northampton County Public Schools are governed by the Northampton County School Board, which is composed of seven members who are elected by the voters. 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.

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 sever 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 eight 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."

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 subside of dual enrollment costs.

Gifted Education: Each elementary has one full-time teacher of the gifted in grades 4-6. In FY 14, 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 service: 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.

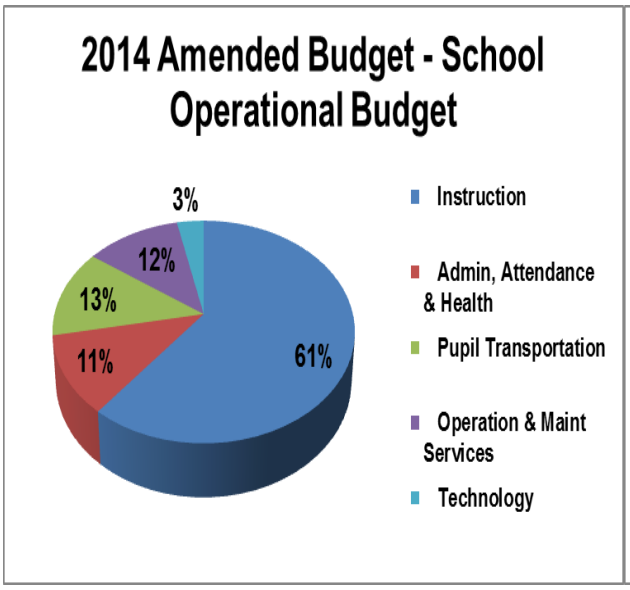
Technology: Northampton is preparing students to be competitive in the world of technology. All students have access to technology throughout the day. All schools are linked with a signal to receive television programming from WHRO. All schools are fully networked and satellites in two schools provide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

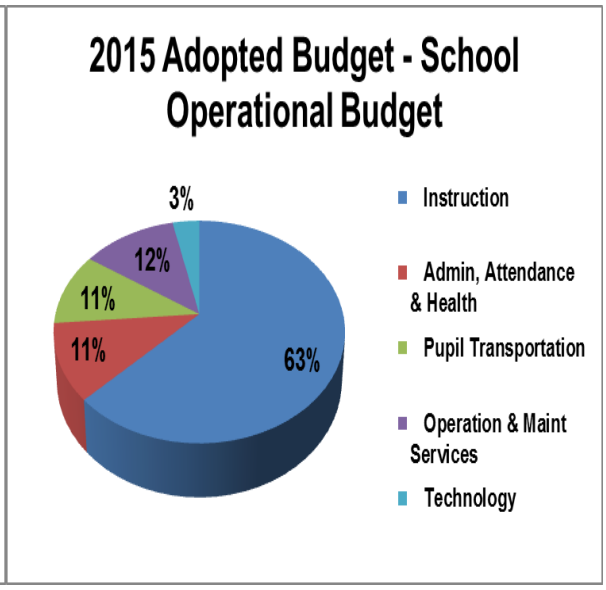
Community Partnerships: There are several community partnerships with Northampton County Public Schools. Included are Bay Creek Golf Course, Boys and Girls Clubs of America, Eastern Shore of Virginia Birding Festival participation, Eastern Shore Chamber of Commerce, YMCA, and the Northampton County Education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

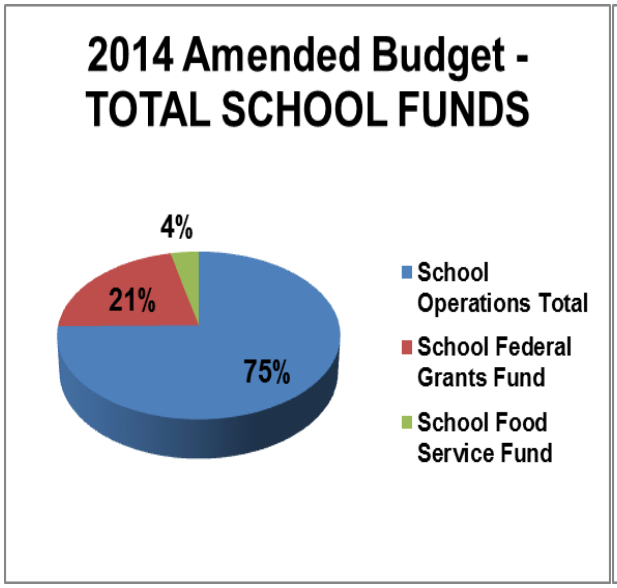
CURRENT DEPARTMENTAL GOALS

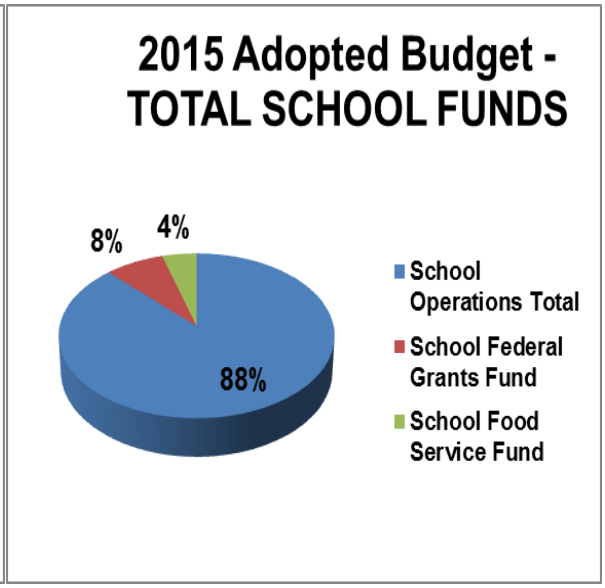
1. Examination of Capital Plant adoption of Capital Improvement Plan for the Schools by the School Board and the Board of Supervisors.
2. Improve student achievement through a variety of methods and strategies.
3. To increase community and parental involvement.
4. To increase efficiency and transparency in the areas of buildings and operations, fiscal responsibility, and transportation.

FINANCIAL ACTIVITY						
	2012 Actual Amount	**2013 Actual Amount**	**2014 Amended Budget**	**2015 Approved Budget**	**Variance**	**% Change**
Department: 6000 – School Operational						
Instruction	$13,554,252	$10,637,085	$10,765,579	$11,007,596	$ 242,017	2%
Admin, Attendance & Health	$ 706,013	$ 1,878,301	$ 2,011,915	$ 1,955,901	$ (56,014)	-3%
Pupil Transportation	$ 949,127	$ 1,813,719	$ 2,297,232	$ 1,872,503	$ (424,729)	-18%
Operation & Maint Services	$ 1,071,340	$ 1,962,051	$ 2,090,641	$ 2,141,978	$ 51,337	2%
Technology	$ 364,281	$ 542,717	$ 593,113	$ 609,949	$ 16,836	3%
Transfers to Projects	$ 472,629	$ 766,513	$ -	$ -	$ -	
School Operations Total	**$17,117,643**	**$17,600,386**	**$17,758,480**	**$17,587,927**	**$ (170,553)**	**-1%**
School Federal Grants Fund	**$ 3,671,150**	**$ 3,923,197**	**$ 5,108,158**	**$ 1,557,216**	**$(3,550,942)**	**-70%**
School Food Service Fund	**$ 805,455**	**$ 798,489**	**$ 858,697**	**$ 907,175**	**$ 48,478**	**6%**
Total School	***$21,594,248***	***$22,322,072***	***$ 23,725,335***	***$20,052,318***	***$(3,673,017)***	***-15%***









CONTACT INFORMATION			
Name:	Brook Thomas	Address 1:	P O Box 360
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E-mail:	bthomas@ncpsk12.com	City/State:	Machipongo, VA
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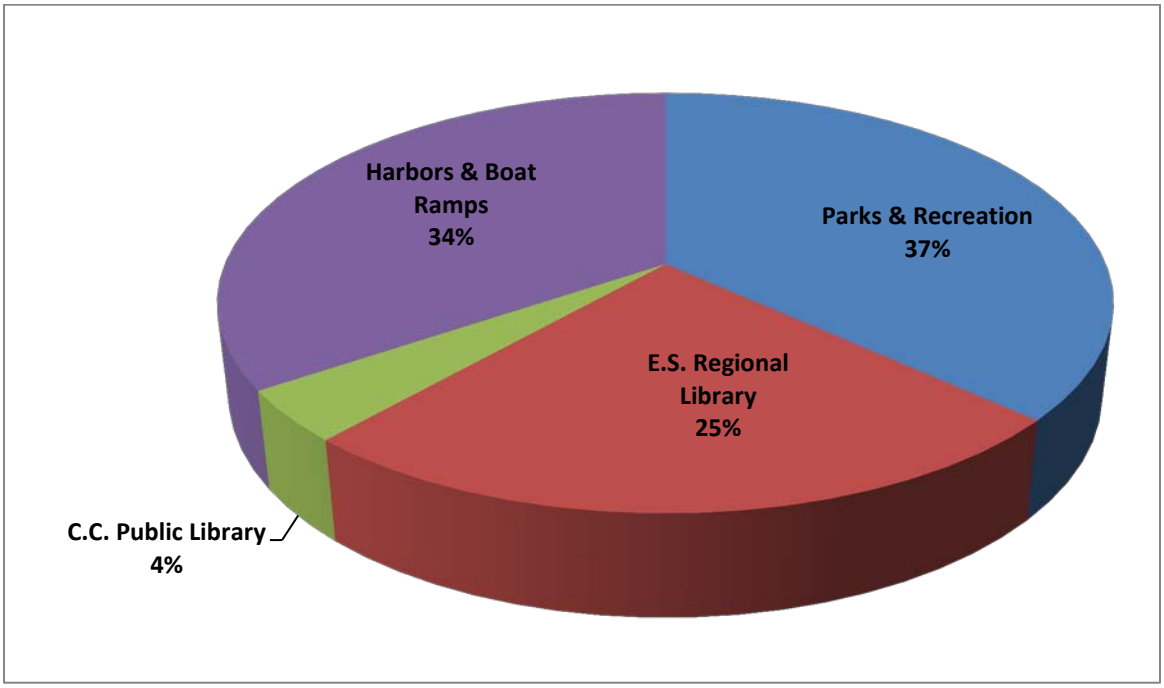
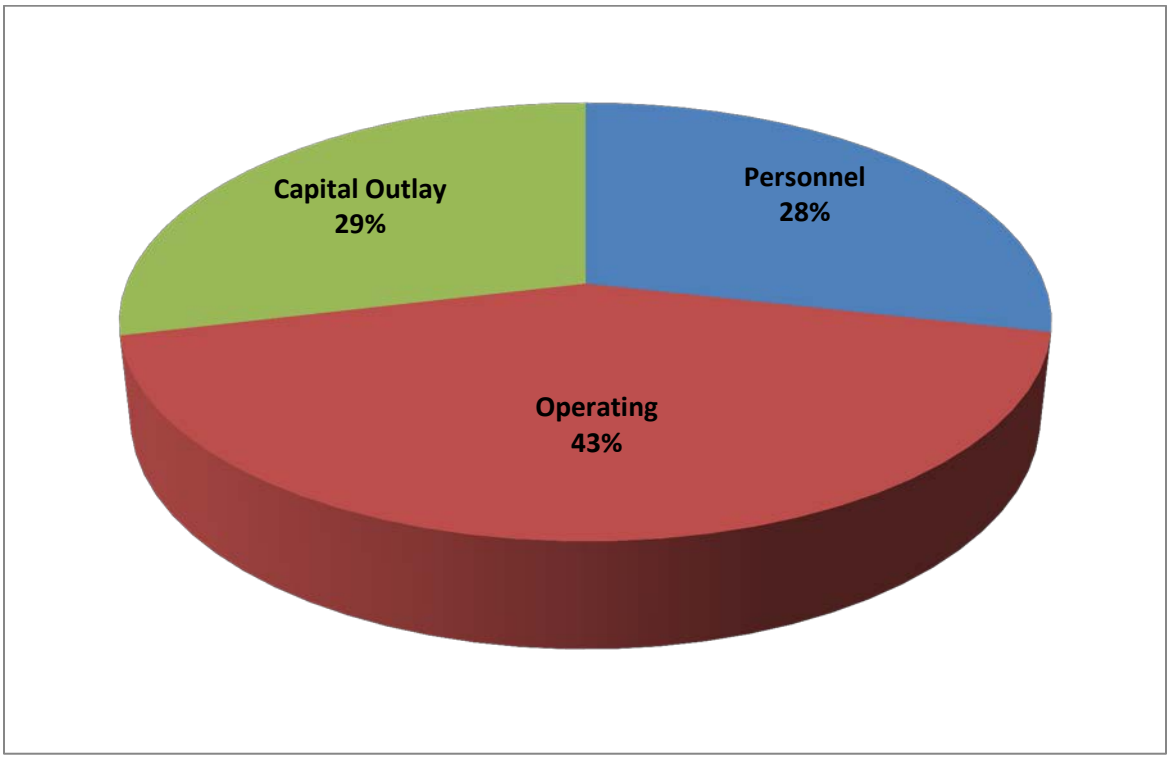
COUNTY OF NORTHAMPTON, VIRGINIA
Parks, Recreation and Cultural – All Funds
$504,082





Parks, Recreation and Cultural – All Funds

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Parks & Recreation	$133,306	$142,628	$168,950	$185,438	$16,488	10%
Harbors & Boat Ramps	$26,740	$23,851	$66,815	$173,752	$106,937	160%
Eastern Shore Regional Library	$106,420	$111,969	$117,567	$124,892	$7,325	6%
Cape Charles Public Library	$15,500	$20,000	$20,000	$20,000	$0	0%
Total Parks, Recreation and Culture	$281,967	$298,449	$373,332	$504,082	$130,750	35%

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Personnel Totals	$103,208	$98,872	$128,347	$143,771	$15,424	12%
Operating Totals	$170,949	$199,577	$204,985	$215,311	$10,326	5%
Capital Outlay Totals	$7,809	$0	$40,000	$145,000	$105,000	263%
Total Parks, Recreation and Culture	**$281,967**	**$298,449**	**$373,332**	**$504,082**	**$130,750**	**35%**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Full - Time Personnel	1	1	1	1	0	0%
Total Parks, Recreation and Culture	**1**	**1**	**1**	**1**	**0**	**0%**

PARKS AND RECREATION

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	PARKS & RECREATION		
DEPARTMENT #:	7101		
FUND:	GENERAL	**FUNCTION:**	Parks, Recreation & Cultural
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Northampton County Parks & Recreation Department provides facilities and programs to serve the leisure, social, cultural and recreational needs of the community.

DESCRIPTION OF SERVICES PROVIDED:

The Department provides recreational programs at the various school buildings, athletic fields, parks and other facilities located throughout the County, including the main recreational fields comprising 52 acres at Indiantown Park. This property contains wooded trails, soccer fields, softball fields, a picnic shelter, and a disc golf course. It also has a recreation building that is used for meetings, parties, dances, family reunions, weddings and receptions.

CURRENT DEPARTMENTAL GOALS

1. Expansion of recreation opportunities for youth and encourage private sector possibilities for expansion of recreation opportunities.
2. Explore a relationship with the private park known as the Randy Custis Memorial Park in Nassawadox.
3. Preserve the native history of Indiantown Park.
4. Form partnerships with local businesses, towns and the state for creating recreational opportunities within the County and provide funding for recreational programs.

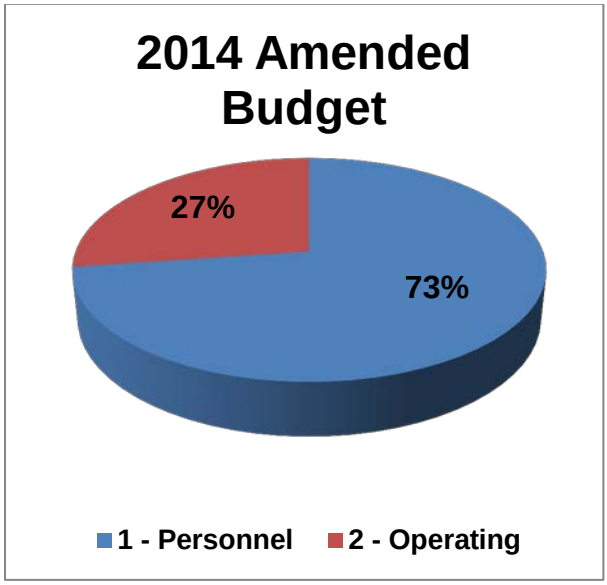
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

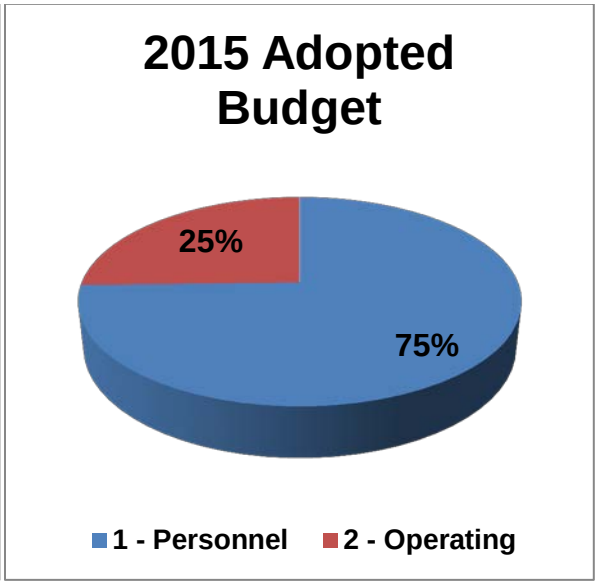
1. Completion of renovation of Indiantown Park, including improvements to the recreation building, outdoor lighting, parking, picnic and children's play area.
2. Expansion of recreation programs, including the addition of a new program of "touch" football for the youth groups.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

Need to increase full-time staff to assist with program expansions.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 7101 Parks & Recreation						
1 - Personnel	$97,462	$92,885	$122,982	$138,319	$15,337	12%
2 - Operating	$35,844	$49,744	$45,968	$47,119	$1,151	3%
Department Total: Parks & Recreation	$133,306	$142,628	$168,950	$185,438	$16,488	10%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
PARKS & RECREATION						
Director	1	1	1	1	0	0%
PARKS & RECREATION	**1**	**1**	**1**	**1**	0	0%

CONTACT INFORMATION			
Name:	Laura Jenrette	Address 1:	P.O. Box 847
Title:	Director of Parks & Recreation	Address 2	
E-mail:	parks@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0468	Zip Code:	23347

HARBORS & BOAT RAMPS

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	HARBORS & BOAT RAMPS		
DEPARTMENT #:	7107		
FUND:	GENERAL	**FUNCTION:**	Parks, Recreation & Cultural
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Northampton County Harbors & Boat Ramps Department provides facilities to county residents and visitors to access the coastal waters of the Chesapeake Bay, its creeks and tributaries, and the Atlantic Ocean.

DESCRIPTION OF SERVICES PROVIDED:

The Harbors & Boat Ramps Department is responsible for maintenance at the County-owned harbors and marinas in Northampton County. These facilities are: Oyster Harbor, Willis Wharf Harbor, Morley's Wharf, and Red Bank Boat Ramp (owned by Game & Inland Fisheries – the County 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.

CURRENT DEPARTMENTAL GOALS

1. To provide safe and attractive facilities for both the working watermen, County residents and tourists.
2. To maintain and enhance the County's harbors and ramp assets.
3. To dredge the marina at Willis Wharf.
4. Create a better ramp at Willis Wharf marina by providing a floating dock and replace the existing stationary dock.

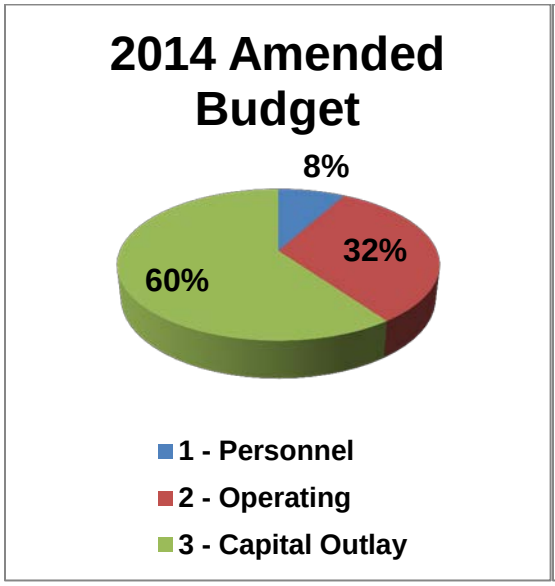
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

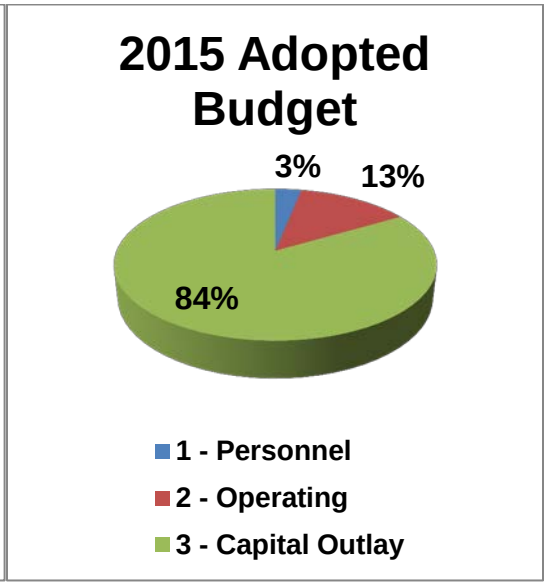
1. Replaced all of the electrical wiring and the commercial docks at Oyster Harbor and elevated the dock surface to allow for higher than normal tides.
2. Replaced the deteriorated pilings on the commercial side of Oyster Harbor.
3. Replaced both floating docks at the Oyster Harbor boat ramp.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Need to dredge Willis Wharf Marina and make further improvements through the installation of a floating dock at this marina.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 7107 Harbors & Boat Ramps						
1 - Personnel	$5,746	$5,987	$5,365	$5,452	$87	2%
2 - Operating	$13,185	$17,865	$21,450	$23,300	$1,850	9%
3 - Capital Outlay	$7,809	$0	$40,000	$145,000	$105,000	262%





CONTACT INFORMATION			
Name:	Michael Thornes	Address 1:	P.O. Box 66
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Telephone:	757-678-0414	Zip Code:	23347

EASTERN SHORE PUBLIC LIBRARY

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	EASTERN SHORE PUBLIC LIBRARY		
DEPARTMENT #:	7302		
FUND:	GENERAL	**FUNCTION:**	Parks, Recreation & Cultural
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Eastern Shore Public 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.

DESCRIPTION OF SERVICES PROVIDED:

The Eastern Shore Public Library serves the citizens of Accomack and Northampton counties through two branches in Accomack 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 5 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. Forty percent of Eastern Shore residents hold an active library card in the system.

The Eastern Shore Public Library offers 46 public access computers and wireless internet connections in all four locations. During FY2013, almost 43,000 people used the computer services provided by the library system.

The Eastern Shore Public Library offers programs for adults and children throughout the year on a variety of topics. During FY2013, nearly 8,000 community members attended the 300 programs offered.

CURRENT DEPARTMENTAL GOALS

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. Both circulation and computer use have risen over the past few years, bringing demands for more staff hours and more space inside for computers and materials and outside for parking. While we have been able to increase the number of part-time hours modestly, there is not enough money to pay for additional full-time staff. Our system has been shorthanded since the Nassawadox branch opened in February 2006. We have to fully staff two locations instead of one with only small increases in operating funds. Our agreement with the Island Library on Chincoteague requires us to pay for 20 hours per week at that location as well.
2. We have been working to increase the number of programs offered to the public and to broaden the

subject matter and scope of our offerings. Because we have no meeting room in Accomac, we generally must have programs after our regular hours, which is limiting and can often affect the turnout numbers for evening programs. Because there is really no extra money in our budget for programs, we must rely on free offerings or must solicit donations to pay for performers.

3. We were able to bring e-books to all registered patrons of the public library system by contracting with OverDrive in Fy12. Providing all of the formats desired by library patrons is a challenge for our system. Now, instead of just buying paper copies of the most popular items, the demand is present for large-print, audio and e-book versions as well.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. As noted by the public library consultant hired by the Friends of the Eastern Shore Public Library, the current facilities of the system are well below minimum space standards set for Virginia Public Libraries. At approximately 11,500 square feet, the main library in Accomac is only one-third the recommended size for a building containing both public services and administrative offices. The size of this branch has been unchanged for nearly 30 years and the original section of the building is nearly 50 years old. If the library does not have the foundation and exterior walls of a new building in place by March 2016, the valuable land donated by Shore Bank adjacent to the new hospital site will be lost and the time and money expended over the past three years will have been wasted. Building maintenance costs will increase at both the Accomac and Nassawadox branches.
2. Staff shortages will continue to limit our services and programming ability. There is insufficient staff to cross-train for all functions, particularly for administrative functions.
3. We will attempt to meet more of the adopted state standards while limited by staffing and budget.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 7302 Eastern Shore Regional Library *(NORTHAMPTON COUNTY CONTRIBUTION SHOWN)*						
2 - Operating	$106,420	$111,969	$117,567	$124,892	$7,325	6%
Department Total: ES Public Library	$106,420	$111,969	$117,567	$124,892	$7,325	6%

CONTACT INFORMATION

Name:	Carol Vincent	Address 1:	P.O. Box 360
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CAPE CHARLES LIBRARY

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	CAPE CHARLES PUBLIC LIBRARY		
DEPARTMENT #:	7303		
FUND:	GENERAL	**FUNCTION:**	Parks, Recreation & Cultural
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

The Cape Charles Public Library is affiliated with the Eastern Shore Regional Library to provide access to information to meet the personal, recreational, educational, and professional needs of the citizens of the town and the County. 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.

DESCRIPTION OF SERVICES PROVIDED:

The Cape Charles Public Library provides one full-time manager and one part-time (20 hrs/week) employee. They offer programs for adults and children throughout the year on a variety of topics.

The County provides a contribution to the Town of Cape Charles to assist in the cost of operating the Cape Charles Public Library.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 7303 Cape Charles Public Library						
2 - Operating	$15,500	$20,000	$20,000	$20,000	$0	0%
Department Total: CC Public Library	$15,500	$20,000	$20,000	$20,000	$0	0%

CONTACT INFORMATION

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Telephone:	757-331-3259	Zip Code:	23310

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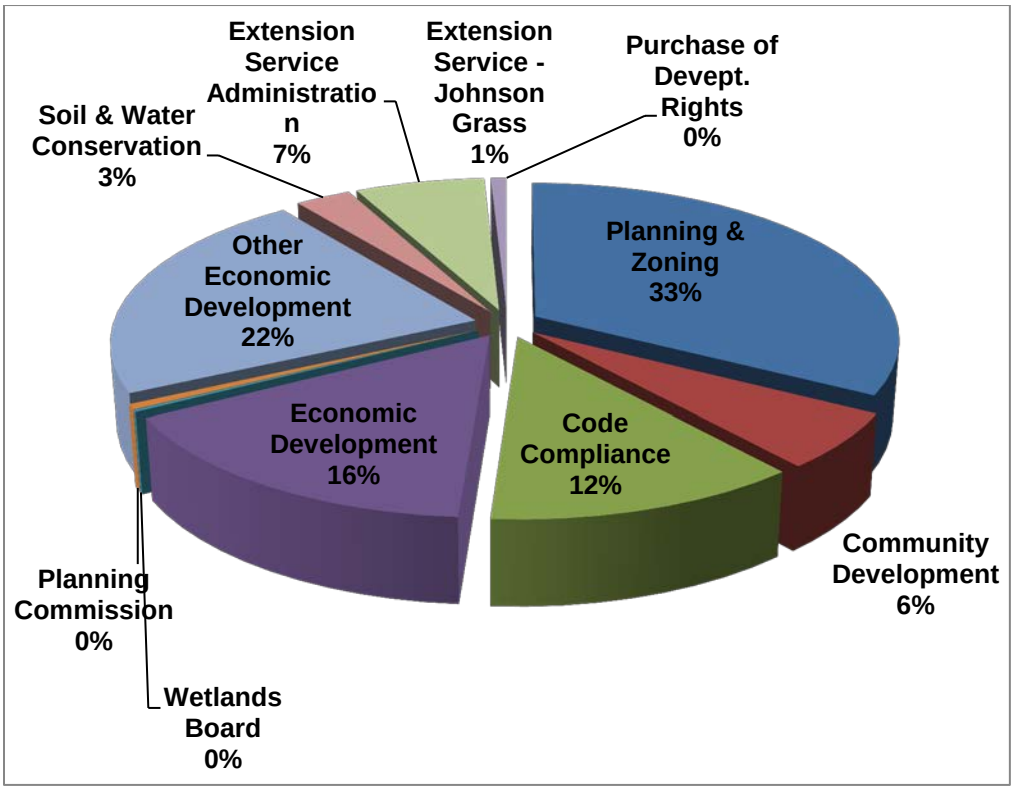
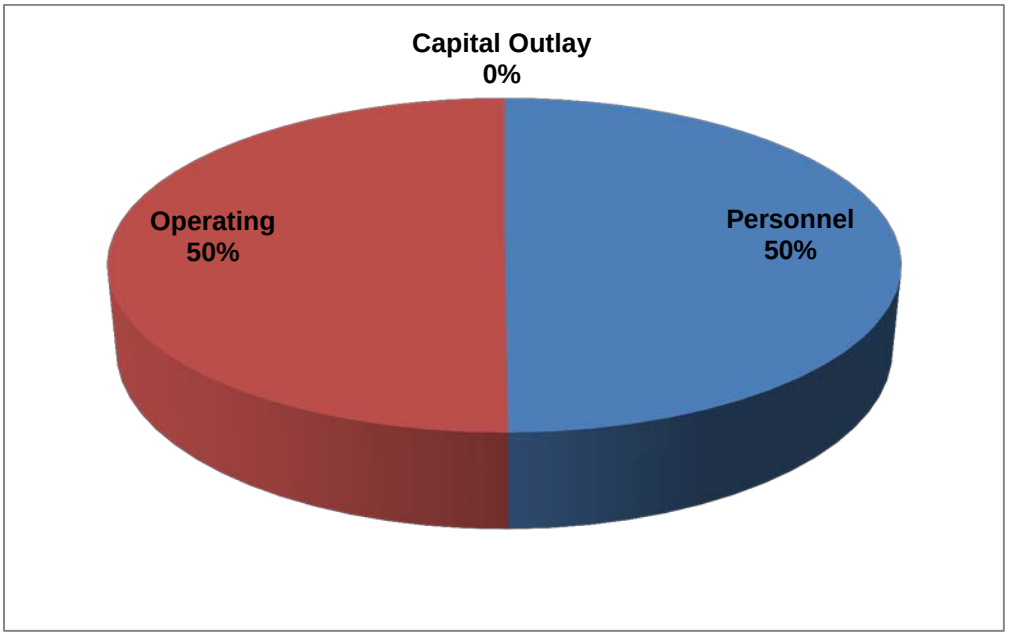
COUNTY OF NORTHAMPTON, VIRGINIA
Community Development – All Funds
$1,014,031





Community Development – All Funds

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	%
Planning & Zoning	$433,668	$402,722	$467,855	$335,330	-$132,525	-28%
Community Development	$54,027	$64,433	$289,304	$58,946	-$230,358	-80%
Code Compliance	$114,180	$128,662	$190,614	$123,748	-$66,866	-35%
Economic Development	$5,522	$99,339	$175,335	$159,872	-$15,463	-9%
Wetlands Board	$1,362	$1,381	$3,300	$2,102	-$1,198	-36%
Planning Commission	$4,373	$3,415	$6,480	$5,474	-$1,006	-16%
Other Economic Development	$272,009	$274,483	$256,306	$224,806	-$31,500	-12%
Soil & Water Conservation	$28,508	$28,783	$28,783	$28,783	$0	0%
Extension Service Administration	$60,894	$58,270	$69,706	$66,816	-$2,890	-4%
Extension Service-Johnson Grass	$7,668	$4,151	$12,538	$8,154	-$4,384	-35%
Purchase of Devpt. Rights Fund	$5,000	$4,000	$0	$0	$0	
Total Community Development	**$987,212**	**$1,069,639**	**$1,500,221**	**$1,014,031**	**-$486,190**	**-32%**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Personnel Totals	$492,408	$530,414	$539,415	$505,811	-$33,604	-6%
Operating Totals	$494,804	$521,965	$960,806	$508,220	-$452,586	-47%
Capital Outlay Totals	$0	$17,260	$0	$0	$0	+++
Totals Community Development	**$987,212**	**$1,069,639**	**$1,500,221**		**-$486,190**	**-32%**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Full-Time Personnel	11	12	10.2	10.2	0	0%
Totals Community Development	**11**	**12**	**10.2**	**10.2**	**0**	**0%**

PLANNING & ZONING

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	PLANNING & ZONING		
DEPARTMENT #:	8101		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

Enable the economic vitality of the County through reducing barriers to property investment while preserving the natural resources and beauty important to its residents and visitors.

DESCRIPTION OF SERVICES PROVIDED:

Serve each citizen or investor as a customer to enable their accomplishments within the regulations. Provide technical support for ordinance changes. Maintain certification for action under various Commonwealth programs, such as Erosion & Sediment Control (E&SC), the Chesapeake Bay Preservation Act, the Stormwater Management Act and the Floodplain Management Act.

Provide staff support to the Planning Commission to develop and implement a Comprehensive Plan for the County. Provide enforcement of the County's zoning, subdivision, erosion and sediment control, and wetlands/coastal primary sand dune ordinances. Provide technical support to the Wetlands Board, the Board of Zoning Appeals, the Agricultural and Forestal District (AFD) Advisory Committee, the Purchase of Development Rights (PDR) 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 and only E&SC administration for the Town of Exmore.

CURRENT DEPARTMENTAL GOALS

1. Revise the Zoning Code to make it easier to understand and more user friendly.
2. Revise the Zoning Code to separate activity driven by mandate from the Commonwealth and list those as standalone ordinances.
3. Finalize the Comprehensive Plan.
4. Create a Stormwater Management Ordinance.
5. Enhance and improve office processes to better integrate with adjacent Building Official Department, Code Compliance Department and Development Department functions and improve customer ease of service.

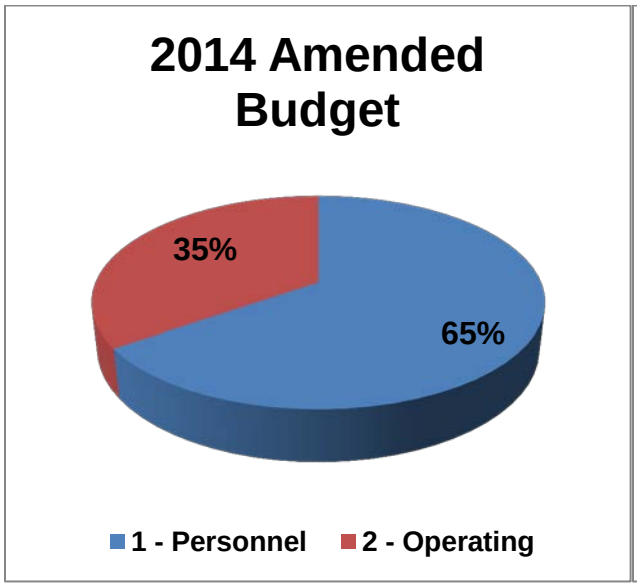
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

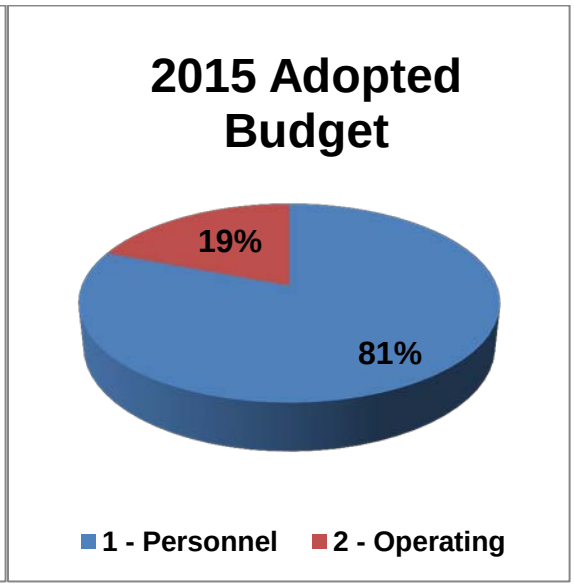
1. Consolidated staffing and reduced the department by 2 full-time positions.
2. Continued deployment of the CommunityVix software through our Long-Range Planner.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

Development and implementation of new regulations as the state adopts a new stormwater management program.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 8101 Planning & Zoning						
1 - Personnel	$375,491	$355,188	$305,525	$271,008	($34,517)	-11%
2 - Operating	$58,178	$47,534	$162,330	$64,322	($98,008)	-60%
Department Total: Planning & Zoning	$433,668	$402,722	$467,855	$335,330	($132,525)	-28%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
PLANNING & ZONING						
Director	1	1	0	0	0	0%
Zoning Administrator	1	1	1	1	0	0%
Assistant Zoning Administrator	1	1	1	0	-1	-100%
Assistant Planner	1	1	1	1	0	0%
Assistant Planner (G.I.S.)	1	1	1	1	0	0%
Building & Zoning Technician	1	1	1	1	0	0%
PLANNING & ZONING	**6**	**6**	**5**	**4**	**-1**	**-20%**

CONTACT INFORMATION			
Name:	Charles McSwain	Address 1:	P O Box 66
Title:	Director of Development	Address 2	
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Telephone:	757-678-0440 ext. 541	Zip Code:	23347

COMMUNITY DEVELOPMENT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	COMMUNITY DEVELOPMENT		
DEPARTMENT #:	8102		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

Northampton County makes contributions to a number of local agencies who provide ancillary services to the County's residents. These agencies are governed by their own boards of directors.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 8102 Community Development						
52100 - Eastern Shore of Virginia Housing Alliance	$4,747	$4,747	$4,747	$4,747	$0	0%
52125 - A-N Planning District Comm.	$32,518	$32,518	$32,518	$32,518	$0	0%
52210 - Eastern Shore Coalition Against Domestic Violence	$0	$5,500	$0	$8,394	$8,394	100%
52325 - ES Area Agency on Aging	$9,494	$14,400	$9,400	$14,400	$5,000	53%
52450 - ES of VA Res Cons & Devpt Comm.	$7,268	$7,268	$7,268	$7,281	$13	0%
52460 - ES of VA Barrier Island Center	$0	$0	$235,371	$0	($235,371)	-100%
Department Total: Community Development	**$54,027**	**$64,433**	**$289,304**	**$67,340**	**($221,964)**	**-77%**

#1. Eastern Shore of Virginia Housing Alliance (8102-52100)

MISSION STATEMENT:

The Eastern Shore of Virginia Housing Alliance is a nonprofit organization that provides new and rehabilitated affordable housing, either to rent or to own, to residents of Accomack and Northampton counties.

DESCRIPTION OF SERVICES PROVIDED:

1. Work with the localities and the Virginia Department of Housing and Community Development (DHCD) to provide indoor plumbing to families lacking complete or partial indoor plumbing. Participants repay a portion of the funds for rehabilitation based on income and those monies are kept in a revolving loan fund to assist other families in the County.
2. Partner with Virginia Housing and Development Authority and a Neighborworks American organization to provide homeownership counseling, down payment assistance, classes for first-time homebuyers, and affordable loans. In addition, provide credit counseling to local residents in danger of foreclosure.
3. Continue to search for additional opportunities to meet the housing needs of low-moderate income of Accomack-Northampton counties.
4. Manage Pine Street Apartments in Onancock, a 30 unit apartment complex built in 1989. The apartment complex continues to receive excellent reviews from the funding agency, USDA-Rural Development, and from the community.

CURRENT DEPARTMENT GOALS:

1. Work with DHCD to provide maximum availability of HOME/indoor Plumbing Rehabilitation funds in FY2014.
2. Partner with the National Council on Agriculture Life and Living (NCALL) (to offer expanded free housing counseling services to county residents.
3. Secure USDA-RD loan/grant funds for the Bailey Road Apartments development targeting the needs of farmworkers, including persons who work at Perdue and Tysons. The proposed site is in close proximity to the two processing plants.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. The ESVHA has administered the Indoor Plumbing/Rehabilitation Program for many years. The program rehabilitates houses with no indoor plumbing and builds new houses to replace unrepairable houses with no indoor plumbing. In 2011, five new houses were built and provided deep wells and septic systems. In mid-August 2011, DHCD shut down the program due to federal budget cuts. The ESVHA was able to complete four houses in FY12 prior to the shut-down. The program was restarted in FY2013 and A-NPDC staff is ramping up the program in order to continue this important goal.
2. The ESVHA manages three rental properties in the Bayview subdivision as well as managing several lots. This neighborhood has numerous challenges. The ESVHA provides financial literacy training in the neighborhood and continues to respond to appropriate neighborhood needs.
3. The ESVHA offers pre-purchasing housing counseling and classes on topics of financing a home purchase, how to find a home, basic maintenance, and homeownership responsibilities like paying taxes and insurance.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Increase the supply of affordable housing.
2. Provide indoor plumbing to two to four additional clients.
3. Continue to develop model communities.
4. Outreach to address new client needs.
5. Continued efforts will be made to market the program to employers and to hose Homeownership Orientations at employer sites.

#2. Accomack-Northampton Planning District Commission (8102-52125)

MISSION STATEMENT:

The primary mission of the A-NPDC is to respond to local government requests for assistance in planning and managing growth in the region. This includes: implementing regional plans and administering regional programs at the request of the localities; assisting with the development of affordable housing and healthy communities; helping with the protection and wise use of natural resources; encouraging economic development of the region; convening appropriate stakeholders and identifying sources of funding; and assisting with outreach to local citizens on issues of regional and local concern.

DESCRIPTION OF SERVICES PROVIDED:

1. Planning assistance to local government including identifying and applying for funds for special projects, preparing grant applications not otherwise funded, and researching funding options for future development and planning projects.
2. Provide management assistance to local government in relation to housing projects. These include VCDBG projects, flood elevation projects, development projects and hazard mitigation projects.
3. Management assistance to local housing organizations in administering various federal and state programs. These include housing counseling and foreclosure counseling, ongoing rental assistance to low-moderate income clients, property management, indoor plumbing projects, homeownership programs, and affordable housing development projects.
4. Management assistance related to community development including sewer projects, recreational trail development, Culls housing project, and other economic and planning projects. In addition, staff coordinates the regional Comprehensive Economic Development Strategy (CEDS).
5. Management assistance related to transportation projects including the annual Virginia Department of Transportation (VDOT) Rural Transportation Planning Assistance Program, a local Boating Infrastructure Grant, and assisting with management and administration of local VDOT T-21 projects.
6. Management assistance relating to environmental quality projects including ecotourism projects, water supply projects, household hazardous waste collection, climate adaptation projects, buffer projects, septic pump-out project, and responding to requests from local Towns for code assistance.

CURRENT DEPARTMENTAL GOALS

1. The Commission has identified four programmatic priority areas as part of a 3-Year Strategic Plan process: Affordable Housing and Community Development, Natural Resources Protection, Regional Transportation Planning and Planning Technical Assistance for Counties and Municipalities. Staff will continue to work closely with the localities in these areas.
2. Update of the Strategic Plan.
3. Continue to respond to local government requests by offering grant application assistance, planning assistance, and grant management assistance.
4. Continue to operate a regional housing counseling program, including providing individual counseling and financial workshop sessions. The A-NPDC staff will continue to provide the much-needed pre-purchase housing counseling, financial literacy education, foreclosure prevention counseling, and rental housing education to local families.
5. Continue staff development and educational opportunities.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. The A-NPDC coordinated a regional response to Hurricane Sandy housing issues. The A-NPDC worked with clients after the flooding to offer emergency and longer term housing. As part of a larger effort, the Accomack-Northampton Regional Housing Authority (A-NRHA), the Eastern Shore of Virginia Housing Alliance (ESVHA) and A-NPDC housed residents evacuated from the condemned Seabreeze Apartments, provided for emergency housing assistance for residents of damaged homes and rental properties, provided long term assistance to repair and replace homes that were damaged, and coordinated efforts to mitigate flood risk by housing elevation.

2. The Accomack-Northampton Regional Housing Authority (A-NRHA), staffed by the A-NPDC, partnered with the Virginia Community Development Corporation (VCDC) to finance William Hughes Apartments for farmworkers of the Eastern Shore of Virginia. The project is supported by the sale of Low Income Housing Tax Credits, and the Department of Housing and Community Development. The existing apartments will be rehabilitated.
3. A-NPDC planning staff completed or updated the ESVA Hazard Mitigation Plan, Water Supply Plans for both Counties, LiDAR Elevation Data Implementation and Use Plan, ESVA Working Waterfront Inventory, Seaside Recreational Use Report, the ESVA Community Economic Development Strategy, ESVA Bicycle/Pedestrian Plan, and ESVA Transportation Plan. Staff coordinated regional planning groups including the Ground Water Committee, Climate Adaptation Working Group, GIS Users Goup, Transportation Technical Advisory Committee, and Economic Development Committee.
4. A-NPDC staff administered the Eastern Shore of Virginia Revolving Loan Fund and is managing the "Nandua" railroad barge repair and a loan to a Northampton County small business.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Work with Accomack and Northampton Counties, and their municipalities, to facilitate the creation and maintenance of quality affordable housing and promote healthy communities in the region.
2. Work with local, state and federal entities on the protection of natural resources. In addition, explore development of natural resource based recreation and tourism activities.
3. Lead and staff regional transportation planning activities, prepare transportation elements for local plans at the request of counties and municipalities, and help localities develop access management ordinances upon request.
4. Encourage and assist municipalities with required five-year Comprehensive Plan updates upon request.
5. Assist counties and municipalities with economic development activities.

#3. Eastern Shore Coalition Against Domestic Violence (8102-52210)

MISSION STATEMENT:

The mission of ESCADV is to bring awareness to the Eastern Shore of Virginia of the seriousness of the problem of domestic violence, to provide relief to victims of domestic violence and programs to treat the causes and symptoms of domestic violence in all those affected, and endeavouring to eventually eliminate domestic violence from our community.

DESCRIPTION OF SERVICES PROVIDED:

1. ESCADV operates a 24-hour emergency hotline for victims of domestic violence and the community to learn more about domestic violence and the services available to assist victims. We contract with the Virginia Sexual and Domestic Violence Action Alliance (a statewide accrediting agency that serves programs like ours).
2. ESCADV operates a 16-bed facility for survivors of domestic and/or sexual violence and their children.
3. ESCADV provides information that addresses the effects of domestic violence on children and young people.
4. ESCADV provides resources and referrals to persons affected by domestic and/or sexual violence and makes referrals consistent with identification needs.
5. ESCADV provides a time sensitive assessment and response to immediate needs to persons experiencing sexual and/or domestic violence.
6. ESCADV assesses immediate physical and emotional safety needs with persons who have experienced sexual and/or domestic, including children and other directly affected by the violence, and if needed, assists in developing individualized safety plans.

#4. ES Area Agency on Aging/Community Action Agency (8102-52325)

ESAAA/CAA administers the Meals on Wheels Program in Northampton County. The program provides a minimum of five nutritious meals each week to elderly homebound residents and younger homebound disabled residents of the County. Meals are delivered by ESAAA/CAA staff. Last year, we delivered 17,800 meals to county residents. We also delivered approximately 650 cases of supplemental nutrition (Boost or Ensure) to residents who are too ill for regular meals. While the meal delivery is important for the physical well-being of residents, the interaction with staff is equally important. Delivering the meals each week allows us to check on the elderly, make sure they are warm, have electricity, and identify other needs they may have.

#5. Eastern Shore of Virginia Resource Conservation & Development Commission (8102-52450)

MISSION STATEMENT:

To improve, enhance and preserve the quality of life on the Eastern Shore of Virginia by coordinating and educating the community to promote and protect the use of resources.

DESCRIPTION OF SERVICES PROVIDED:

The Council is a 501c-3 non-profit corporation that serves Accomack and Northampton Counties. Council activities are defined by local leaders who are volunteers appointed by Council sponsors (Accomack County, Northampton County, Eastern Shore Soil and Water Conservation District, and the Accomack-Northampton Planning District Commission). Program objectives address the quality of life through working with social, economic, and environmental concerns, continuing wise use of natural resources, and strengthening local citizens' ability to use available assistance through the USDA and other Federal agencies.

CURRENT DEPARTMENTAL GOALS:

Current goals for Eastern Shore RC&D Council can be divided into three broad areas which are land conservation and management, water management and community development. Specific goals include construction of demonstration project and outreach to encourage use of living shoreline techniques along creeks and waterways on the Eastern Shore, increased production and distribution of local food products through the local Foodbank and all Eastern Shore Foodbank pantries and also by educating and supporting small farms on the Eastern Shore, and providing education and outreach about Bay TMDL implementation through the Eastern Shore Watersheds Network.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

New projects for FY2013 include (1) funding from the Chesapeake Bay Trust to implement 905 feet of living shoreline techniques at Occohannock on the Bay ($88,259); (2) funding from the Eastern Shore Community Foundation to complete work and begin outreach of the living shoreline project at Occohannock on the Bay ($40,000); and (3) a new partnership with the Eastern Shore FoodBank to provide guidance and promotion for the new community garden and hoophouse ($15,800). In addition to new projects, the Council continues to work with the Department of Environmental Quality Eastern Shore Watersheds Network grant on water quality education and outreach programs with a continued pledge of $11,050 in CY2013 and $11,050 in CY2014. Challenges: Since losing federal support in FY2012, RC&D continues to struggle with reduced staffing – employing only one part-time Projects director (instead of a fulltime RC&D Coordinator and part-time Administrative Assistant). In FY2014, RC&D will be undergoing strategic planning to look at our identity, purpose and direction for FY2015-FY2019.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

The Eastern Shore RC&D continues to evaluate the needs and wants of the community. We are currently in the process of developing a new Area Strategic Plan to provide guidance for the organization over the next 5

years beginning in July 2014.

SUSTAIN AREA'S AGRICULTURAL INDUSTRY: 1) The Council will work with VA Tech partners and Soil and Water Conservation District in promoting advanced technology to reduce nitrogen fertilizer use to improve water quality and reduce farmer costs. 2) Eastern Shore RC&D will begin work on promoting local food initiatives and programs for small producers.

CONTACT INFORMATION for: ESV Housing Alliance and A-NPDC			
Name:	Elaine K. N. Meil	Address 1:	23372 Front St.
Title:	Executive Director of Accomack-Northampton Planning District Commission (A-NPDC)	Address 2	P.O. Box 417
E-mail:	emeil@a-npdc.org	City/State:	Accomac, VA
Telephone:	757-787-2936 x. 116	Zip Code:	23301

CONTACT INFORMATION for: Eastern Shore Coalition Against Domestic Violence (ESCADV)			
Name:	Christi Lawton	Address 1:	155 Market Street
Title:	Executive Director	Address 2	P.O. Box 3
E-mail:	cristilawton@escadv.com	City/State:	Onancock, VA
Telephone:	757-787-1329	Zip Code:	23417

CONTACT INFORMATION for: Eastern Shore Area on Aging/Community Action Agency			
Name:	Diane Musso	Address 1:	5432 Bayside Rd.
Title:	Executive Director	Address 2	P.O. Box 415
E-mail:	Esaaa1diane@aol.com	City/State:	Exmore, VA
Telephone:	757-442-9652	Zip Code:	23350

CONTACT INFORMATION for: Eastern Shore Resource Conservation & Development Council (ESRC&D)			
Name:	Jack van Dame	Address 1:	P.O. Box 442
Title:	Treasurer	Address 2	
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Telephone:	757-710-7266	Zip Code:	23410

CODE COMPLIANCE

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	CODE COMPLIANCE		
DEPARTMENT #:	8104		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

To provide for the safety, health and welfare of the citizens of Northampton County through effective enforcement of the Northampton County ordinances.

DESCRIPTION OF SERVICES PROVIDED:

1. Assigning 911 addresses
2. Assignment of roads for trash removal through the Assign a Highway program to satisfy court ordered community service
3. Production and installation of street signs
4. Enforcing the following Ordinances:
   A) Over grown grass
   B) Abandoned and/or unlicensed vehicles
   C) Solid Waste
   D) Dangerous structures

CURRENT DEPARTMENTAL GOALS

Resolving violations in a timely and efficient manner- within 30 to 60 days.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

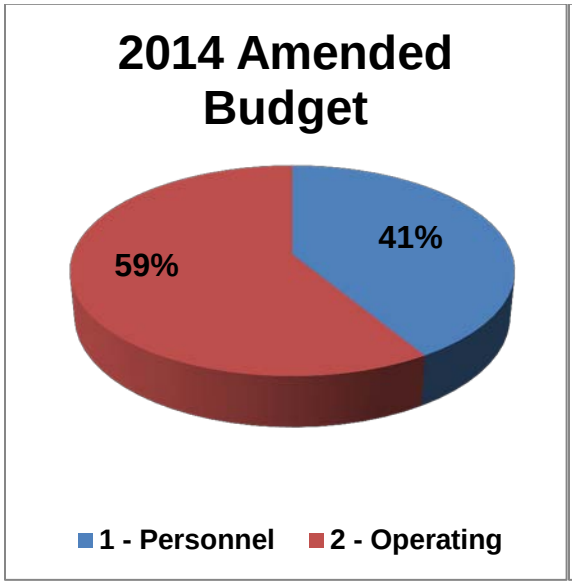
Cases Resolved:

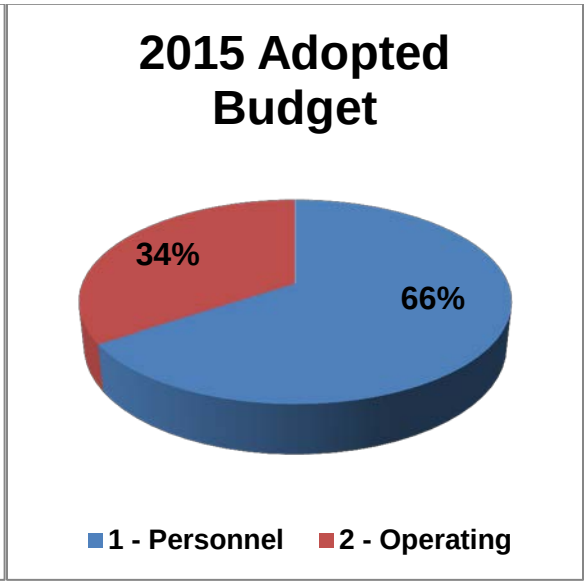
142 overgrown grass violations
35 solid waste violations
171 abandoned vehicle violations
60 dangerous structure violations
90 addresses assigned or verified
186 street signs produced and installed

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

The abandoned and/or unlicensed vehicle ordinance revisions and the adoption thereof. The revisions will ensure a more cohesive process in resolving the current and future violations of the ordinance.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 8104 Code Compliance						
1 - Personnel	$102,880	$105,821	$78,639	$81,322	$2,683	3%
2 - Operating	$11,300	$22,841	$111,975	$42,426	($69,549)	-62%
Department Total: Code Compliance	$114,180	$128,662	$190,614	$123,748	($66,866)	-35%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
CODE COMPLIANCE						
Code Compliance Officer	1	1	1	1	0	0%
Litter Control Technician	1	1	0.2	0.2	0	0%
CODE COMPLIANCE	**2**	**2**	**1.2**	**1.2**	0	0%

CONTACT INFORMATION			
Name:	Gwen Thompson-Cummings	Address 1:	P O Box 66
Title:	Code Compliance Officer	Address 2	
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ECONOMIC DEVELOPMENT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	ECONOMIC DEVELOPMENT		
DEPARTMENT #:	8105		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

Promote balanced growth of industry with high paying jobs that is also compatible with the natural resources and quality of life on The Shore. Such growth will focus on job creation, raising the average personal income of residents and diversification of the tax base.

DESCRIPTION OF SERVICES PROVIDED:

Provided review of infrastructure and land use needed for growth, strategy for short term and long term economic development, and worked directly with firms and individuals to aide their expansion or start-up of business.

CURRENT DEPARTMENTAL GOALS

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

A) Revise Zoning Ordinance to promote business development.
B) Develop an Industrial Park.
C) Reorganize Development Department under profession who will merge operations and ensure high caliber customer service with results oriented accountability by all staff.
D) Utilize and develop business incentives to stimulate business

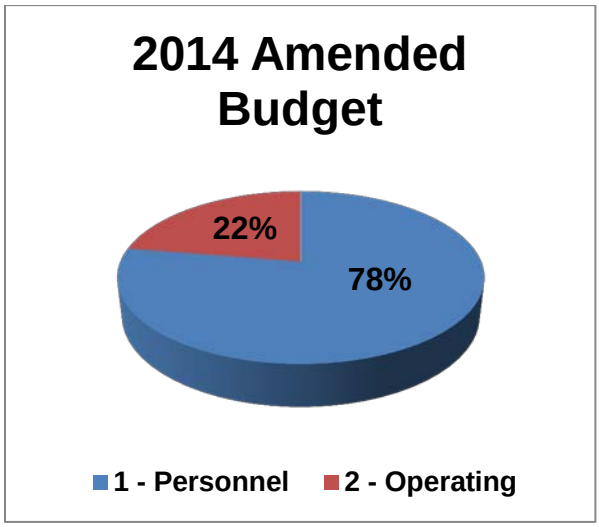
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

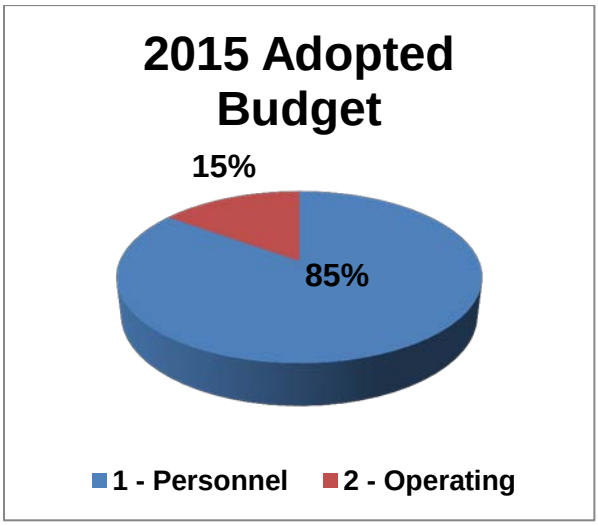
1. New Zoning Code in process with outreach and inclusion of diverse groups.
2. Industrial Park development deferred because County has 100 acres available at old STIP and other sites lack infrastructure.
3. Department reorganized by April 2013 with improved reviews, much work to continue in team building and program improvements.
4. Business incentives used to induce expansion of Bayshore Concrete with 100 new jobs. Proposed Technology Zone.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

Complete Zoning Code, SWMP implementation, comprehensive land use plan completion, incentive ordinances, improve internal operations of four distinct functional areas, develop marketing presence for the lower Eastern Shore (NC), provide analysis of good fit target industry, advance/advocate for infrastructure improvements, delegate more to staff with associated performance growth and advancement to diversify bench strength for both succession planning and professional development.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 8105 Economic Development						
1 - Personnel	$0	$55,070	$136,005	$135,877	($128)	0%
2 - Operating	$5,522	$27,009	$39,330	$23,995	($15,335)	-39%
3 - Capital Outlay	$0	$17,260	$0	$0	$0	
Department Total: Economic Development	$5,522	$99,339	$175,335	$159,872	($15,463)	-9%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2012 Approved	2013 Approved	2014 Approved	2015 Approved	Variance	% Change
ECONOMIC DEVELOPMENT						
Director of Economic Development	0	1	1	1	0	0%
ECONOMIC DEVELOPMENT	**0**	**1**	**1**	**1**	0	0%

CONTACT INFORMATION			
Name:	Charles McSwain	Address 1:	P O Box 66
Title:	Director of Development	Address 2	
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WETLANDS & ARCHITECTURAL REVIEW BOARD

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	WETLANDS & ARCHITECTURAL REVIEW BOARD		
DEPARTMENT #:	8106		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

DESCRIPTION OF SERVICES PROVIDED:

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. The 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

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 8106 Wetlands Board						
1 - Personnel	$0	$0	$0	$0	$0	
2 - Operating	$1,362	$1,381	$3,300	$2,102	($1,198)	-36%
Department Total: Wetlands Board	$1,362	$1,381	$3,300	$2,102	($1,198)	-36%

CONTACT INFORMATION

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PLANNING COMMISSION

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	PLANNING COMMISSION		
DEPARTMENT #:	8107		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

DESCRIPTION OF SERVICES PROVIDED:

The Planning Commission currently consists of seven (7) members representing the County's five electoral districts plus two 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 Eastville 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.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 8107 Planning Commission						
1 - Personnel	$0	$0	$0	$0	$0	
2 - Operating	$4,373	$3,415	$6,480	$5,474	($1,006)	-16%
Department Total: Planning Commission	$4,373	$3,415	$6,480	$5,474	($1,006)	-16%

CONTACT INFORMATION

Name:	Charles McSwain	Address 1:	P O Box 66
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Telephone:	757-678-0440 ext. 541	Zip Code:	23347

OTHER ECONOMIC DEVELOPMENT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	OTHER ECONOMIC DEVELOPMENT		
DEPARTMENT #:	8108		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

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, a Tall Ships Initiative, and to Hampton Road Small Business Development Center. In-kind services are provided to the Eastern Shore Public Service Authority and the Joint Industrial Development Authority.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 8108 Other Economic Development						
52175 - A-N Transportation District Comm	$18,871	$18,665	$18,666	$18,666	$0	0%
52200 - OPSAIL - Other Contributions	$60,000	$45,000	$15,000	$15,000	$0	0%
52700 - Star Transit	$65,493	$67,024	$68,640	$68,640	$0	0%
52725 - VA's ES Tourism Commission	$96,587	$114,723	$114,750	$121,500	$6,750	6%
52726 - Tourism Infrastructure Grant Program	$0	$0	$38,250	$0	($38,250)	-100%
52727 - VA's Tourism Corp. Cross the Bay	$30,058	$28,070	$0	$0	$0	0%
52735 - HR Small Business Devpt. Center	$1,000	$1,000	$1,000	$2,000	$1,000	100%
Department Total: Other Economic Dvlpmt	**$272,009**	**$274,483**	**$256,306**	**$225,806**	**($30,500)**	**6%**

#1. Accomack-Northampton Transportation District Commission *(8108-52175)*

MISSION STATEMENT:

Providing regional solutions to transportation problems, existing and anticipated, in Accomack and Northampton Counties, Virginia.

DESCRIPTION OF SERVICES PROVIDED:

1. Own and manage the public transportation system on the Shore known as "Star Transit".
2. Own and, through a third-party lease, manage the 80-mile rail line.
3. Provide a clearinghouse for other transportation issues such as air and ferry service.

CURRENT DEPARTMENT GOALS:

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. Have provided and will continue to provide reliable, safe public transportation (bus) service to the residents of both counties while struggling with limitations in local, state and federal funding streams. The hiring of a new management team (Virginia Regional Transit) three years ago for STAR Transit has greatly improved customer service reliability and system efficiencies – so much in fact that ridership continues to increase every month.
2. Have provided and will continue to provide rail freight service to the customers on the Eastern Shore, despite poor economy and declining revenues. The comprehensive rehabilitation of the barge NANDUA, completed three years ago, assists in this endeavor by resuming carfloat service between Cape Charles and Little Creek for existing and new customers.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Continue to refine the public transportation system in both counties through utilization of the new management team while dealing with constraints in local, state and federal funding streams. During the last three years of management, refinements have been made to the service routes, thus substantially increasing the ridership numbers. In addition, a new route, established through grant funding, has been implemented in Accomack County.
2. Continue to maintain the infrastructure of the rail assets (rolling stock, floating equipment, ties, rail, etc.) by accessing any and all state and federal assistance programs as well as private revenue streams.

#2. Tall Ships Initiative (8108-52200)

A long term initiative to develop partnerships with Tall Ships to establish an ongoing visitation to Cape Charles that would provide economic opportunities through attraction of visitors and residents for events developed around the visitation of Tall Ship(s) which was initially commenced as part of the OpSail2012 events. The County contracts with a third party event organization to host and manage the Annual Tall Ships Event.

#3. Star Transit (8108-52700)

MISSION STATEMENT:

Star Transit, the public transportation program of the Accomack-Northampton Transportation District Commission, exists to provide safe, reliable and cost-efficient general public transportation services to residents of the Eastern Shore.

DESCRIPTION OF SERVICES PROVIDED:

There are 4 routes in the STAR Transit service area. They are as follows:

(1) RED Route Operating 11 hours per day and 260 days per year traveling Northbound from Cape Charles to Onley.
(2) PURPLE Route operating 11 hours per day and 260 days per year traveling Southbound from Onley to Cape Charles.
(3) BLUE Route operating 5.5 hours per day and 260 days per year traveling Northbound from Onley to Bloxom.
(4) GOLD Route operating 5.5 hours per day and 260 days per year traveling Southbound from Bloxom to Onley.
(5) GREEN Route operating 9.5 hours per day and 260 days per year as a demand service that requires the passengers to call ahead and be placed on the schedule and/or to support the fixed route service as required by ADA.
(6) Chincoteague Route operating 11.5 hours per day and 260 days per year traveling from Chincoteague Island to Route 13 Corridor.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

Accomplishments include creating reliable routes and providing mobility to those who otherwise would have limitations on their quality of life. Challenges include securing viable funding resources.

MAJOR ISSUES TO ADDRESS IN THE NEXT TWO FISCAL YEARS:

Funding approval both on the submitted budget and the local match requirements.

#4. Virginia's Eastern Shore Tourism Commission (8108-52725)

MISSION STATEMENT:

The mission of the Eastern Shore of Virginia Tourism Commission is to attract visitors, stimulate economic development, and protect the region's unspoiled ecosystems and local communities.

DESCRIPTION OF SERVICES PROVIDED:

1. The Tourism Commission operates the Eastern Shore of Virginia Welcome Center, which attracts about 120,000 visitors annually and directs them into Eastern Shore towns and venues in order to stimulate the economy. We provide topnotch customer service to travelers while introducing them to the hidden gems on the Eastern Shore. We direct visitors immediately into local businesses and provide them vacation planning information that creates a positive impression of the region to entice them to return. Most Eastern Shore tourism businesses have small or non-existence marketing budgets. The Welcome Center, which was certified by the Virginia Tourism Corporation in October 2013, provides them with an extremely cost-effective means of promoting their business to a large audience of potential customers. The Welcome Center's new Certification gives the ESVATC free Visitor Guide distribution in 67 Welcome Centers around Virginia.
2. We generate positive publicity about the Eastern Shore by planning and conducting media tours for individual travel writers and groups that results in stories that appear in local, regional and nationwide newspapers, magazines and web sites. The Tourism Commission is recognized by the Virginia

Tourism Corporation as the official Destination Marketing Organization (DMO) for the Eastern Shore. We partner with the Virginia Tourism Corporation's media relations professionals to publicize the Eastern Shore.

3. The Tourism Commission annually publishes 150,000 copies of the Eastern Shore Visitors Guide, which is the only vacation planning publication for the region. The Visitors Guide is also mailed to potential visitors who respond to our advertising and/or request it through our web site. The Visitors Guide provides readers with compelling reasons to visit the Eastern Shore in order to explore our attractions, towns and natural beauty located off Route 13. The Visitors Guide provides Eastern Shore tourism businesses with a cost-effective means of connecting with visitors.
4. The Tourism Commission's web site is the only online regional vacation planning resource for visitors to the Eastern Shore. It provides visitors with comprehensive information regarding attractions, recreation, accommodations, dining, arts, and entertainment. The web site's calendar of events is the region's most complete resource for information about hundreds of Eastern Shore events conducted annually. The Tourism Commission's Facebook page augments our electronic marketing efforts by connecting us with our 6,300 Facebook fans, which have doubled in the last year.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

Since opening in late 2009, the Tourism Commission's Welcome Center has served over 350,000 visitors, dramatically exceeding even the most optimistic estimates of its potential attendance. The Welcome Center staff have been very effective at convincing travelers to leave Route 13 in order to experience the Eastern Shore's hidden gems. An average of 150 Eastern Shore tourism businesses annually invest over $30,000 in promoting their businesses at the Welcome Center.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

The Tourism Commission is leading the Eastern Shore's effort to capitalize on the potential for space tourism that will accompany the new launches of Antares rockets at the NASA Wallops Launch Facility. Thousands of space enthusiasts from throughout the eastern United States are beginning to visit the Eastern Shore for these one-of-a-kind events. In 2013, the Tourism Commission formed a Space Tourism Task Force with the goal of maximizing the Eastern Shore's recognition as a space tourism destination as both a primary and secondary lure, increasing visitation during launch and non-launch timeframes. The Commission is planning an April 2014 Tourism Summit to bring Shore partners together and educate the market about product development of this key new attraction.

A second major challenge for the Tourism Commission is the movement of travel purchase decisions to the online world. According to the United States Travel Association, over 80% of travel decisions are made online, and increasing, on smart phones. The Eastern Shore has no smart phone digital site at this time and will need to fund this critical mobile platform in order to meet consumer demand. In addition, the Eastern Shore must build a strong presence across the digital space: in key social media channels, in organic search (Google) and on top travel websites, since these are the touchpoints of consumer use.

#5. Hampton Roads Small Business Development Center (8108-52735)

MISSION STATEMENT:

To foster small business success and grow both the region's and the Commonwealth's economies.

DESCRIPTION OF SERVICES PROVIDED:

The Small Business Development Center (SBDC) provides "technical and managerial assistance" to both existing and prospective small business owners. This comes in the form of one-on-one counseling that is confidential and completely free of charge; research utilizing information from a variety of databases through local partners or through SBDCNet which is located at the University of Texas at San Antonio and through Small Business and Entrepreneurial Training Programs/Classes which are either classroom based or

conducted through our on-line training academy.

CURRENT DEPARTMENTAL GOALS:
Total clients: 352; Long-term clients: 77; New Business Starts: 12; Capital Formation: $8,650,000

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:
Economic slowdown which has greatly impacted the region's economy and employment levels. The aftermath of Hurricane SANDY. Budget sequestration and reductions in government contracting opportunities.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
Continuing reductions in Federal Government contracting availabilities. Potential impacts on small business owners from the Implementation of the Affordable Care Act. Future sequestration mandates.

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Telephone:	757-678-0440 ext. 516	Zip Code:	23347

CONTACT INFORMATION for: Tall Ships Initiative			
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Title:	President, Eventacular, Inc.	Address 2	
E-mail:	Joanprescott43@gmail.com	City/State:	Cape Charles, VA
Telephone:	757-477-8252	Zip Code:	23310

CONTACT INFORMATION for: Star Transit			
Name:	Mark McGregor	Address 1:	21250 Cooperative Way
Title:	Manager	Address 2	
E-mail:	mark@vatransit.org	City/State:	Tasley, VA
Telephone:	757-787-8322	Zip Code:	23441

CONTACT INFORMATION for: Eastern Shore Tourism Commission			
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Title:	Director	Address 2	
E-mail:	tdirector@esvatourism.org	City/State:	Onancock, VA
Telephone:	757-787-8268	Zip Code:	23417

CONTACT INFORMATION for: Hampton Roads Small Business Development Center			
Name:	James T. Carroll, III	Address 1:	500 East Main
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Telephone:	757-664-2595	Zip Code:	23510

SOIL & WATER CONSERVATION

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	SOIL & WATER CONSERVATION		
DEPARTMENT #:	8109		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

Northampton County makes an annual contribution to the Eastern Shore Soil and Water Conservation District and the Eastern Shore of Virginia Ground Water Committee which serves both Accomack and Northampton Counties

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 8109 Soil & Water Conservation						
52150 – A-N PDC Groundwater Committee	$15,610	$17,885	$17,885	$17,885	$0	0%
52475 – ES Soil & Water Conservation District	$10,898	$10,898	$10,898	$10,898	$0	0%
52490 – Southeast Rural Community Assistance Project	$2,0000	$0	$0	$0	$0	0%
Department Total: Soil & Water Conservation	**$28,508**	**$28,783**	**$28,783**	**$28,783**	**$0**	**0%**

#1. Eastern Shore of Virginia Groundwater Committee (8203-52150)

MISSION STATEMENT:

It is the mission of the Ground Water Committee to assist local governments and residents of the Eastern Shore in understanding, protecting, and managing ground water resources, to maintain a ground water resources protection and management plan, to serve as an educational and informational resource to local governments and residents, and to initiate special studies concerning the protection and management of the Easter Shore ground water resource.

DESCRIPTION OF SERVICES PROVIDED:

1. The Ground Water Committee formed in 1990 to study and plan for ground water protection and management. The 11 member committee meets monthly and includes elected officials, citizens and local government staff.
2. The Committee serves as an educational resource and oversees special studies related to protection and management of ground water.
3. A professional consulting hydrogeologist advises the committee, prepares technical reports, and coordinates with the Virginia Department of Environmental Quality (DEQ) and the United States Geological Survey (USGS).
4. The Committee has overseen the development of ground water plans, technical studies, water quality studies, and development of a ground water geographic information system.
5. The Committee annually holds a Household Hazardous Waste Collection program that helps protect and preserve ground water quality on the Eastern Shore.
6. The Committee annually awards the Eastern Shore Ground Water Award to a local citizen or businessperson who strives to benefit the ground water resource through water conservation, recharge area and aquifer protection/preservation, recycling and reuse, pollution prevention, and public education and community outreach.

CURRENT DEPARTMENT GOALS:

1. Continue assisting and educating local governments and residents regarding ground water.
2. Perform ongoing maintenance to the ESVA Ground Water Supply Management and Protection Plan including incorporating recent studies, data and technological advances in the understanding of the Eastern Shore ground water system.
3. Ensure adequate water quality and supply for Northampton County residents and the entire population of the Eastern Shore of Virginia.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. The Committee completed a Regional Water Supply Plan for Northampton County that will serve the county by ensuring adequate public water supply and quality and protect ground water resources during drought conditions.
2. The Committee completed the first revision to the Eastern Shore Ground Water Management Plan since 1992. The focus of the plan shifted from the wellhead protection model to a sustainability model including information from the new USGS Eastern Shore Ground Water Model.
3. The Committee has completed and maintains the Eastern Shore Ground Water Model to better manage the limited ground water supply and ensure sustainability of ground water resources. This model is the first to include detailed paleochannel analysis and has the greatest resolution of all existing models.
4. The Committee has annually held a Household Hazardous Waste Collection on the Eastern Shore to help preserve and protect ground water quality. The collection allows residents to properly dispose of hazardous household wastes and agricultural users to dispose of hazardous agricultural chemicals free of charge. The program has proved to be extremely successful and many tons of material have been removed.

5. The Committee has established and implements a semi-annual public workshop series to educate the public on local ground water conditions, availability, management practices and quality.
6. The Committee has published a spreadsheet summarizing all permitted ground water withdrawals on the Eastern Shore and made the documents available on its website to benefit citizens.
7. The Committee completed a water quality study of residential well water within two Eastern Shore communities with historic land use and deficient wastewater treatment conditions.
8. The Committee has represented the interests of the region by serving and providing guidance during multiple State regulatory development processes.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. The Committee will provide regular maintenance to the Ground Water Management Plan by regularly adding recent ground water information, studies, data and model scenario outcomes.
2. The Committee plans to incorporate new USGS modeling into their reviews of water use permits. This will allow for increased accuracy and better overall management of existing water-use permits.
3. The Committee plans to hold a Household Hazardous Waste Collection annually. The continuation of this collection protects the Eastern Shore's ground water resources from hazardous chemicals, fuels and cleaners.
4. The Committee plans to continue to increase its educational presence on the public by holding semi-annual public workshops to raise public awareness towards ground and surface water issues regarding quality and supply.
5. The Committee plans to serve on state regulatory working groups.
6. The Committee plans to revamp the Committee website to provide for easier access and enhanced educational opportunities for residents.
7. The Committee will maintain the Northampton County Regional Water Supply Plan to ensure adequate water quality and supply for residents.

#2. Eastern Shore Soil & Water Conservation District (8109-52475)

MISSION STATEMENT:

To provide and develop leadership in natural resource conservation on the Eastern Shore of Virginia through education, promotion of cooperative programs, and fulfillment of a diverse clientele's needs.

DESCRIPTION OF SERVICES PROVIDED:

1. The District locally delivers the State's Agricultural BMP Cost-share Assistance Program under the direction of DCR as a means of promoting voluntary adoption of conservation management practices by farmers and land managers in support of the Department's non-point source pollution management program.
2. The District administers and provides technical assistance with non point source pollution reduction efforts including support and/or implementation of the following: CREP program, Ag Stewardship Act, Voluntary BMP installation by property owners, VA Water Quality Improvement Act, and TMDL (Total Maximum Daily Load) development.
3. Actively participates in the local development and implementation of environmental education programs. Provides teacher/training workshops. Coordinates annual Environthon Farm Field Day and Skill-a-thon. Coordinates family passport program for ES Birding and Wildlife Festival. Participates in school programs in both counties as staff and resources permit, publishes District newsletter-Shore Conserver, on a quarterly basis. Serves on executive board for Eastern Shore Masters Naturalists Program.
4. Coordinates with Environmental Education Council Steering Committee and supports adopted projects such as Watershed Walk at Onancock Harbor Festival and publication of Shore Outdoors informational inserts in Eastern Shore News, Eastern Shore Native Plant Campaign, and the publication of the

Education Directory.

5. Supports and fosters partnerships with agencies, organizations, councils, roundtables and others to protect soil resources, to improve water quality, and further natural resource conservation. The District provides stewardship services to the Virginia Outdoor Foundation Eastern Shore easements and serves on the Northampton County PDR Program Committee. Continues to work with the Virginia Eastern Shore Land Trust on co-holding easements. The District represents the Eastern Shore Watershed Network in the Virginia Watershed Association. Participates in the VASWCD statewide Area VI meetings and committees and participates in VASWCD environmental education programs.

CURRENT DEPARTMENTAL GOALS

1. Natural Resource Priorities and Goals: Continue to work with DCR, NRCS, Accomack and Northampton Counties, and other agencies to lessen the impact of non-point source pollution on water quality. Continue to serve the natural resource base including wetlands, groundwater, wildlife habitat and prime farmlands through promoting sound land use policy and implementation. The District will also be the lead agency to help capture and report voluntary best management practices being implemented to be used towards meeting the new Chesapeake Bay TMDL goals and requirements set by the State and the EPA and work closely with the counties to achieve these goals.
2. Education and Information Goals: Continue to carry out an active information and education program aimed at the general public, landowners, growers and students to promote the regional natural resource priorities.
3. District Operational Goals: Continue to conduct effective operations and include accounting, grant administration, personnel management, staff training and development, annual planning and reporting.
4. Funding Sources: Continue to seek funding through grant agreements with the Virginia DCR for District operations and for local administration of the State's funding through agreements with Virginia DCR for District operations and for local administration of the State's agricultural cost-share program; seek annual appropriations for Accomack and Northampton Counties; and work with special grant funding as awarded. Seek additional funding for increased workload in capturing voluntary best management practices to meet the new Chesapeake Bay TMDL goals and requirements set forth by the State and EPA.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. In FY13, 100% of the available cost share funds for Agricultural Best Management Practices were disbursed to participating local Eastern Shore farmers totaling $834,696.27 in cost-share assistance to both Accomack and Northampton Counties combined. In the coastal region with highly leaching soils, the District emphasizes small grain cover crop for nutrient management. The District staff has also heavily promoted nutrient management planning.
2. The District responds to Ag Stewardship Act complaints when received but have not received any complaints since 2012. Ongoing, the District develops voluntary review process between District, county and landowners on agricultural exemptions under Stormwater Management and Erosion and Sediment Laws.
3. Enivoronthon was held in its 21st year where the District worked with over 20 educators and community leaders to coordinate this two-day event for over 30 area high school students. Its first place winning Eastern Shore team from Arcadia High school went on to compete in the State competition. The District received over 275 entries with the 2013 local poster contest theme "Where Does Your water Shed?". All first-place posters were sent to compete in the State poster contest with two winning 1st place entries at the State level. The District partnered with Ye Accawmacke Garden Club and two students were funded to attend the 2013 Conservation Camp at VA Tech Blacksburg. The District presented "Story of Soil" to over 500 3rd grade students in Accomack County and Broadwater Academy at the Cooperative Extension's annual Farm Field Day. The District held a workshop to certify teachers

in Northampton County to teach the Project Wild curriculum. The District plans to organize a Meaningful Watershed Educational Experience (MWEE) for 6th grade students of Kiptopeke Elementary School in the spring of 2014 consisting of discussion and research of a watershed issue, hands-on activities and classroom reflection. The District, working under the Eastern Shore Watershed Network, conducted four rain barrel workshops throughout the Eastern Shore. In 2012, the District partnered with local nurseries of the Eastern Shore Nurseries of the Eastern Shore Nurserymen's Association who donated over 250 ornamentals to host an Arbor Day in both counties. Plans are underway to host another in spring of 2014. The Virginia Department of Forestry generously transported the nursery stock to the two locations in Accomack and Northampton County – the Eastern Shore Community College, Melfa, VA and the Eastville, VA, respectively. Also the District partnered with the A-NPDC to provide a collection site of hazardous waste in Northampton County at the Eastville Courthouse Greens. In 2013, the District designed the Family Passport for the Birding and Wildlife Festival, assisted with coordinating the Activities Tent and provided a booth with hands-on activities for over 300 visitors. In 2013, the District presented a station on "soils" at the Skill-a-thon for 3rd and 5th graders at Occohannock Elementary School. In 2013, the Environmental Education Council set up two demonstration beds at the Food Bank to teach the public about how to grow their own food. From these beds, 191 lbs. of produce was donated to the Food Bank. The District serves as head of the Environmental Education Council, serves on the Birding and Wildlife Festival Committee, Climate Adaptation Committee and the Eastern Shore Watershed Networks Committee.

4. Currently, the District co-holds 26 easements totaling 4,750 acres with the Virginia Eastern Shore Land Trust. The District co-holds 1 easement with the Virginia Outdoors Foundation totaling 156 acres for Northampton County's PDR program and also serves on the Northampton County PDR Committee.
5. The District works closely with the local tomato companies on the Eastern Shore regarding the signed Memorandum of Agreement and its purpose to keep best management practice solutions voluntary and locally led rather than regulates the Plasticulture Water Quality Committee's work to make sure the goals set forth by the MOA are met.

CONTACT INFORMATION for: ANPDC Ground Water Committee			
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Telephone:	757-787-2936	Zip Code:	23301

CONTACT INFORMATION for: Eastern Shore Coalition Against Domestic Violence (ESCADV)			
Name:	Carmie Savage	Address 1:	22545 Center Pkwy
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E-mail:	Carmie.duer@esswcd.org	City/State:	Accomack, VA
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NORTHAMPTON COUNTY EXTENSION SERVICES

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	NORTHAMPTON COUNTY EXTENSION SERVICES		
DEPARTMENT #:	8301		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. Building local relationships and collaborative partnerships, we help people put scientific knowledge to work through learning experiences that improve economic, environmental, and social well-being.

DESCRIPTION OF SERVICES PROVIDED:

1. 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.

2. 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.

3. 4-H Youth Development: 4-H is a community of young people across America who is 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.

4. 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.

CURRENT DEPARTMENTAL 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.

1. 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. County funding provides for partial funding of the Extension Agents and full funding for the clerical aide, custodian and Johnsongrass/ Gypsy Moth coordinator. All other staff is funded fully through Virginia Tech.

2. 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.

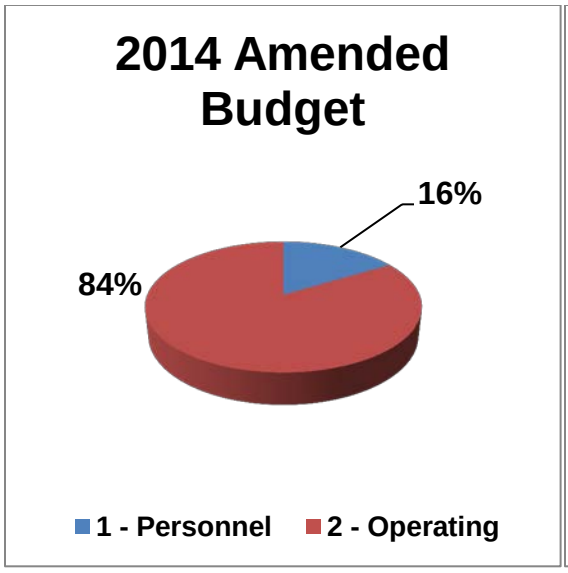
   Some of the services are:
   • Pesticide Safety Training
   • Interpretation of Soil Test results and Fertilization Recommendations
   • Insect, Disease, and Weed Identification and Control Measures
   • Alternative Cropping Systems Training
   • Pesticide Container Recycle Program
   • Crop Budgeting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

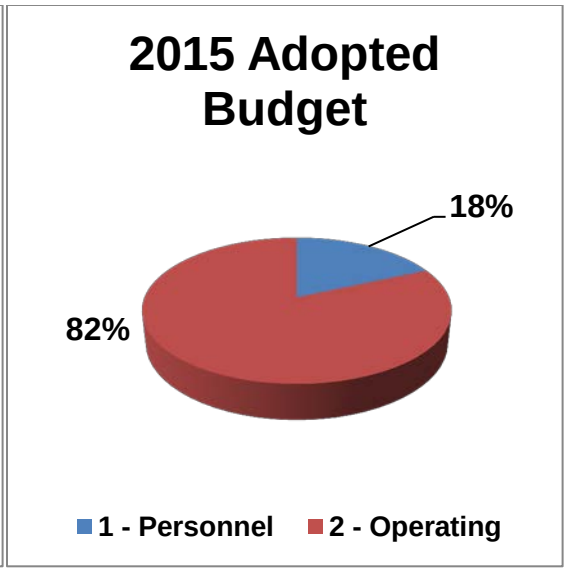
3. 4-H Youth Development: The mission of 4-H is to develop youth and adults working with those youth to realize their full potential–becoming effective, contributing citizens through participation in research-based, informal, hands-on educational experiences. This is accomplished through youth between 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.

4. 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.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:
Over the past 2 years the Northampton Extension Office has gone through several changes in faculty and staff roles and responsibility. As we work through learning these new roles we have been challenged by spending so much time out of the county at trainings. Virginia Tech required our location to upgrade our internet system this unexpected cost required us to use83% of our Other Operating Supplies with in the first quarter of FY14. A new Extension Leadership Council has been started which will help advise and do outreach for Extension.
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
At this point the Extension is conducting a Situation Analysis to identify issues that we will address in our programming. The report will be finished December 1, 2014.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 8301 Extension Service Administration						
1 - Personnel	$10,349	$12,197	$11,396	$12,238	$842	7%
2 - Operating	$50,545	$46,072	$58,310	$54,578	($3,732)	-6%
Department Total: Extension Service Administration	$60,894	$58,270	$69,706	$66,816	($2,890)	-4%





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2012 Approved**	**2013 Approved**	**2014 Approved**	**2015 Approved**	**Variance**	**% Change**
EXTENSION SERVICE						
Plant Science	1	1	1	1	0	0%
Farm Management	1	1	1	1	0	0%
4-H Youth Devpt. Manager	1	1	1	1	0	0%
EXTENSION SERVICE	**3**	**3**	**3**	**3**	0	0%

CONTACT INFORMATION			
Name:	Christina Ruszcyk-Murray	Address 1:	7947 Young St., Suite A
Title:	4-H Extension Agent/ Unit Coordinator	Address 2	
E-mail:	crmurray@vt.edu	City/State:	Machipongo, VA
Telephone:	757-678-7946 ext. 17	Zip Code:	23405

NORTHAMPTON COUNTY EXTENSION SERVICES – JOHNSONGRASS

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	NORTHAMPTON COUNTY EXTENSION SERVICES – JOHNSONGRASS		
DEPARTMENT #:	8305		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2015 (July 1, 2014 - June 30, 2015)		

MISSION STATEMENT:

Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. Building local relationships and collaborative partnerships, we help people put scientific knowledge to work through learning experiences that improve economic, environmental, and social well-being.

DESCRIPTION OF SERVICES PROVIDED:

Johnsongrass is a tall perennial grass that spreads by creeping rhizomes and in certain areas grown for fodder. Originally introduced as a forage crop, this weed is now one of the most common and troublesome weeds of most agronomic and horticultural crops, as well as roadsides, pastures, and cultivated land. The County Code of Ordinances §94.02 states knowingly allowing Johnsongrass to seed is unlawful. The Extension Service supports the County's efforts in controlling this weed by operating a program that works toward the elimination of Johnsongrass in County. This program works through land owner notification and education and by treating growth on public land.

The Gypsy Moth is an exotic pest that can be devastating on foliage. Gypsy moth populations are typically eruptive in North America; in any forest stand densities. When densities reach very high levels, trees may become completely defoliated. Several successive years of defoliation, along with contributions by other biotic and abiotic stress factors, may ultimately result in tree mortality. Extension conducts a program that periodically conducts egg mass surveys to access the Gypsy Moth population and citizen education.

CURRENT DEPARTMENTAL GOALS

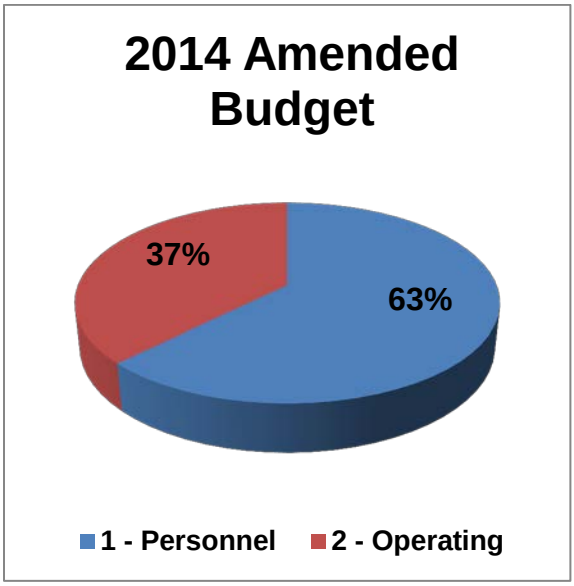
- To eradicate Johnsongrass from Northampton County.
- To assess the gypsy moth population in the County.
- To identify and address Johnsongrass growth in the County.

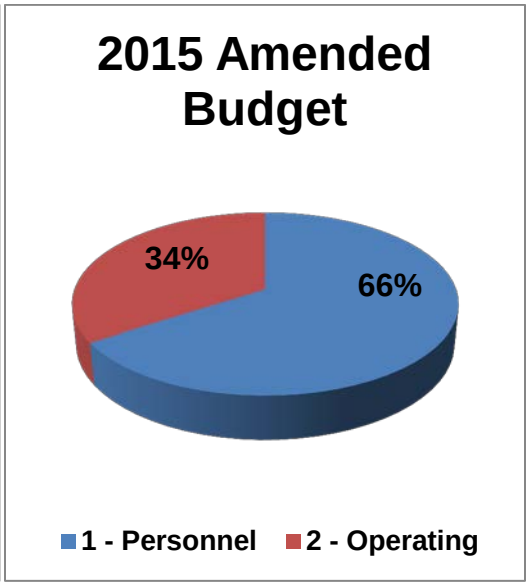
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

The Johnsongrass program is very successful. We have identified many of the areas where Johnsongrass grows in the County and are able to monitor and address the Johnsongrass as it returns. This has streamlined the process.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
This program would like to develop a better way of tracking and reporting the results of Johnsongrass and Gypsy Moths of Northampton County.

FINANCIAL ACTIVITY						
	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 8305 Extension Service-Johnson Grass						
1 - Personnel	$3,688	$2,138	$7,850	$5,366	($2,484)	-32%
2 - Operating	$3,980	$2,014	$4,688	$2,788	($1,900)	-41%
Department Total: Extension Service-Johnson Grass	$7,668	$4,151	$12,538	$8,154	($4,384)	-35%





CONTACT INFORMATION			
Name:	Christina Ruszcyk-Murray	Address 1:	7947 Young St., Suite A
Title:	4-H Extension Agent/ Unit Coordinator	Address 2	
E-mail:	crmurray@vt.edu	City/State:	Machipongo, VA
Telephone:	757-678-7946 ext. 17	Zip Code:	23405

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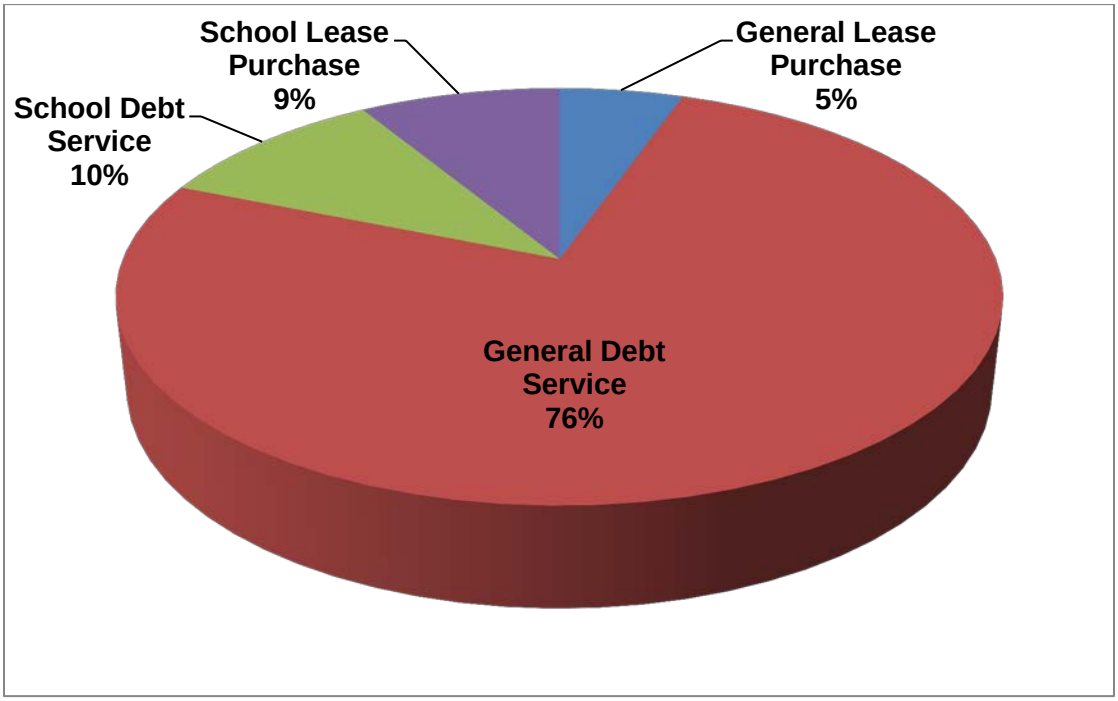
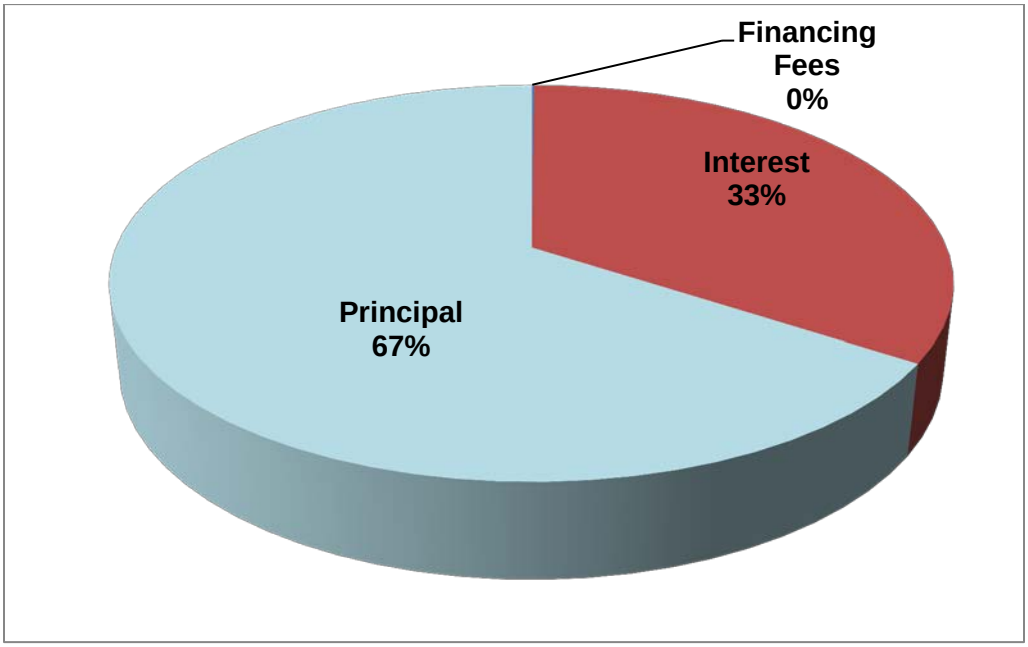
COUNTY OF NORTHAMPTON, VIRGINIA

Debt Service – All Funds
$3,639,886





Debt Service – All Funds

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved		% Change
General Lease Purchase	$121,122	$123,444	$149,266	$195,345	$46,079	31%
General Debt Service	$2,960,788	$36,812,429	$2,759,220	$2,759,063	-$157	0%
School Debt Service	$1,044,552	$2,481,900	$407,450	$368,359	-$39,091	-10%
School Lease Purchase	$433,331	$515,063	$412,928	$317,119	-$95,809	-30%
Total Debt Service	**$4,559,793**	**$39,932,836**	**$3,728,864**	**$3,639,886**	**-$88,978**	**-9%**

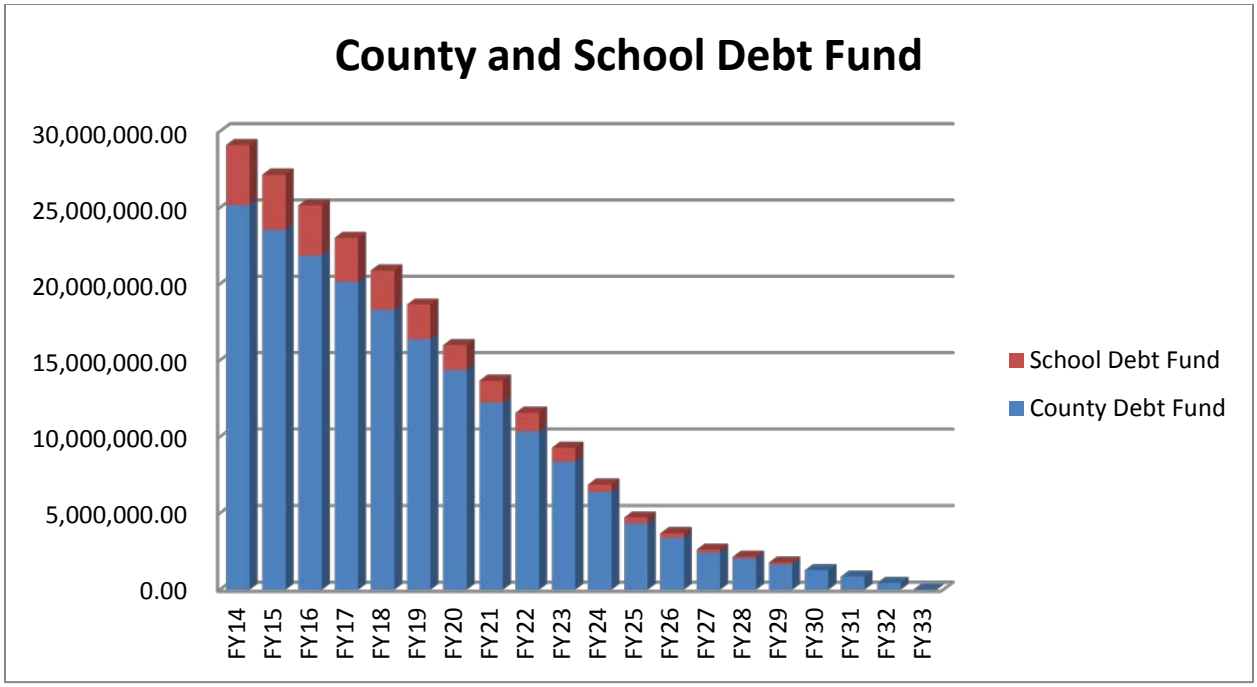
DEBT SERVICE OVERVIEW

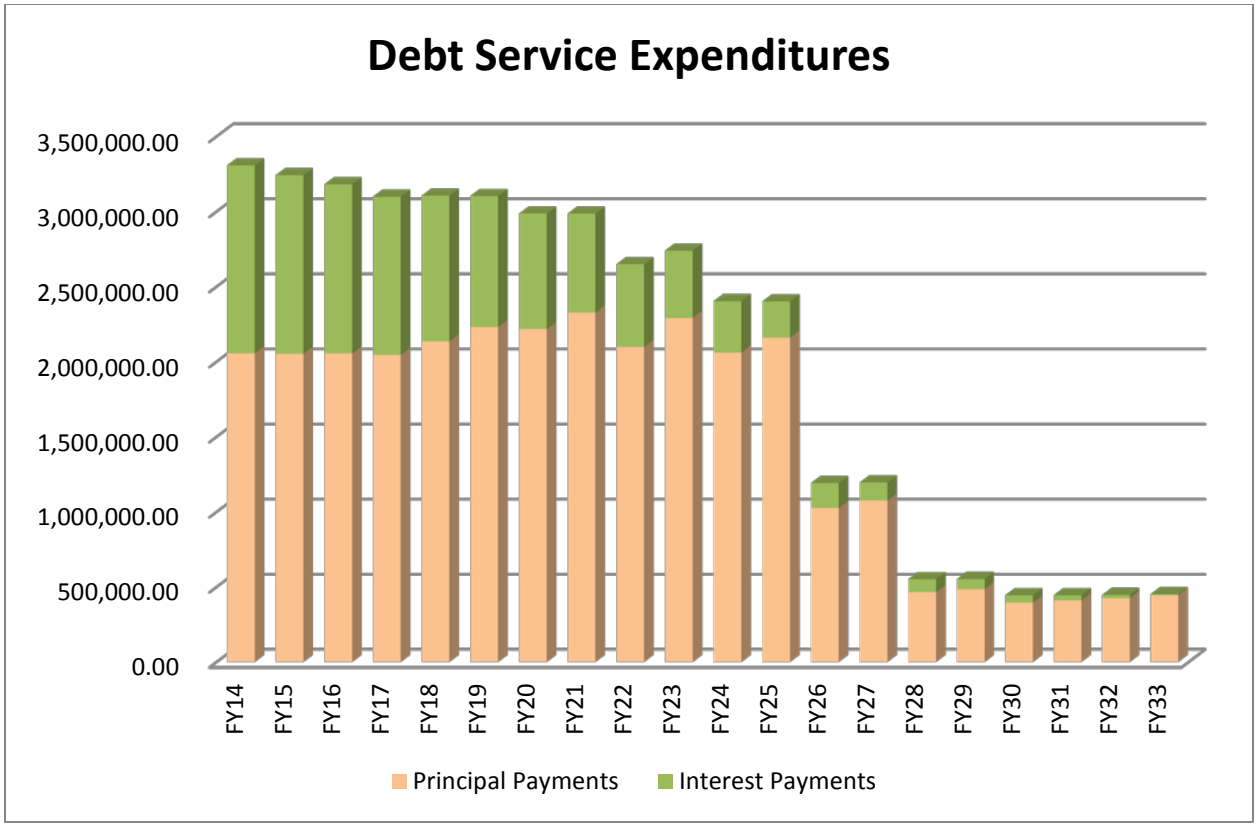
The Constitution of Virginia, Article VII, Section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO Debt that a County may issue. The Northampton County Board of Supervisors adopted a local policy during FY05 which states that the ratio of debt service expenditures as a percentage of governmental fund expenditures should not exceed 12%. For FY15, this ratio will be approximately 5.65%. The policy also set a limit for total outstanding debt at no more than 4% of the assessed value of real estate. For FY15, this ratio will be approximately 1.32%.

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, 2014 is as follows:

General	
Lease-Purchase Obligations	263,176
2012 Bond VRA Refinancing	25,175,000
Subtotal	**25,438,176**
Schools	
Lease-Purchase Obligations (School Operating Fund)	938,200
2001, 2003 & 2006 QZABs	2,592,013
Literary Loans	97,046
2012 VPSA Gen. Obligation School Bond	1,240,000
Subtotal	**4,867,259**
Grand Total	**30,305,435**


County and School Debt Fund
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
FY14
FY15
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26
FY27
FY28
FY29
FY30
FY31
FY32
FY33
School Debt Fund
County Debt Fund


Debt Service Expenditures
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
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	2012 Actual Amount	2013 Actual Budget	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 9800 Debt Service						
4 - Debt	121,122	123,444	149,266	195,345	46,079	31%
Department Total: Debt Service	121,122	123,444	149,266	195,345	46,079	31%

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	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 9800 Debt Service						
4 – Debt	2,960,788	36,812,429	2,759,220	2,759,063	-157	0%
Department Total: Debt Service	2,960,788	36,812,429	2,759,220	2,759,063	-157	0%

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

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 9800 Debt Service						
4 – Debt	1,044,552	2,481,900	407,450	368,359	(39,091)	-10%
Department Total: Debt Service	1,044,552	2,481,900	407,450	368,359	(39,091)	-10%

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

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 6200 School Transportation						
4 - Debt	433,331	515,063	425,954	317,119	(108,835)	-17%
Dept Total: School Transportation	433,331	515,063	425,954	317,119	(108,835)	-17%

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COUNTY GENERAL DEBT SERVICE SCHEDULE

For an explanation of the County's Debt Policy, please see page 69. The following tables reflect the County's current outstanding debt for General purposes and the school system.

COUNTY GENERAL DEBT SERVICE

Obligation	FY14	FY15	FY16	FY17	FY18
FY2012 Bond VRA					
Issued August 2, 2012; Interest Rates: 2.28-3.82%; Payment Dates of Oct. 1 & Apr. 1					
O/S Balance-Beginning	26,745,000.00	25,175,000.00	23,555,000.00	21,875,000.00	20,130,000.00
Principal Payments	1,570,000.00	1,620,000.00	1,680,000.00	1,745,000.00	1,830,000.00
Interest Payments	1,186,720.00	1,138,063.00	1,080,624.00	1,012,507.00	932,323.00
O/S Balance-Ending	25,175,000.00	23,555,000.00	21,875,000.00	20,130,000.00	18,300,000.00
FY11 Lease Purchase/BOA					
Issued: Dec. 10, 2010; Interest Rate – 2.7595%; Payment Dates of Aug. 1, Nov. 1, Feb. 1 & May 1					
O/S Balance-Beginning	27,237.47				
Principal Payments	27,237.47				
Interest Payments	275.59				
O/S Balance-Ending	0.00				
FY12 Lease Purchase/BOA					
Issued: June 29, 2012; Interest Rate – 2.5609%; Payment Dates of Aug. 1, Nov. 1, Feb. 1 & May 1					
O/S Balance-Beginning	123,531.48	62,336.57			
Principal Payments	61,194.91	62,336.57			
Interest Payments	2,011.18	869.52			
O/S Balance-Ending	62,336.57	0.00			
FY13 Lease Purchase/CFG					
Issued: June 28, 2013; Interest Rate - 3.10%; Payment Dates of Dec.1 & June 1					
O/S Balance-Beginning	154,466.00	103,830.02	52,400.47		
Principal Payments	50,635.98	51,429.55	52,400.47		
Interest Payments	2,505.00	1,711.43	740.01		
O/S Balance-Ending	103,830.02	52,400.47	0.00		
FY14 Lease Purchase/BOA					
Issued: October 10, 2013; Interest Rates - 1.17%; Payment Dates of Dec. 1 & June 1					
O/S Balance-Beginning	145,277.00	97,009.11	48,787.40		
Principal Payments	48,267.89	48,221.71	48,787.40		
Interest Payments	948.11	994.37	428.52		
O/S Balance-Ending	97,009.11	48,787.40	0.00		
TOTAL COUNTY DEBT SERVICE					
O/S Balance-Beginning	27,195,511.95	25,438,175.70	23,656,187.87	21,875,000.00	20,130,000.00
Principal Payments	1,757,336.25	1,781,987.83	1,781,187.87	1,745,000.00	1,830,000.00
Interest Payments	1,192,459.88	1,141,638.32	1,081,792.53	1,012,507.00	932,323.00
O/S Balance-Ending	25,438,175.70	23,656,187.87	21,875,000.00	20,130,000.00	18,300,000.00

COUNTY GENERAL DEBT SERVICE

Obligation	FY19	FY20	FY21	FY22	FY23
FY2012 Bond VRA					
Issued August 2, 2012; Interest Rates: 2.28-3.82%; Payment Dates of Oct. 1 & Apr. 1					
O/S Balance-Beginning	18,300,000.00	16,380,000.00	14,360,000.00	12,235,000.00	10,345,000.00
Principal Payments	1,920,000.00	2,020,000.00	2,125,000.00	1,890,000.00	1,985,000.00
Interest Payments	838,930.00	737,967.00	631,752.00	528,867.00	429,570.00
O/S Balance-Ending	16,380,000.00	14,360,000.00	12,235,000.00	10,345,000.00	8,360,000.00
FY11 Lease Purchase/BOA					
Issued: Dec. 10, 2010; Interest Rate – 2.7595%; Payment Dates of Aug. 1, Nov. 1, Feb. 1 & May 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
FY12 Lease Purchase/BOA					
Issued: June 29, 2012; Interest Rate – 2.5609%; Payment Dates of Aug. 1, Nov. 1, Feb. 1 & May 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
FY13 Lease Purchase/CFG					
Issued: June 28, 2013; Interest Rate - 3.10%; Payment Dates of Dec.1 & June 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
FY14 Lease Purchase/BOA					
Issued: October 10, 2013; Interest Rates - 1.17%; Payment Dates of Dec. 1 & June 1					
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
Principal Payments	1,920,000.00	2,020,000.00	2,125,000.00	1,890,000.00	1,985,000.00
Interest Payments	838,930.00	737,967.00	631,752.00	528,867.00	429,570.00
O/S Balance-Ending	16,380,000.00	14,360,000.00	12,235,000.00	10,345,000.00	8,360,000.00

COUNTY GENERAL DEBT SERVICE

Obligation	FY24	FY25	FY26	FY27	FY28
FY2012 Bond VRA					
Issued August 2, 2012; Interest Rates: 2.28-3.82%; Payment Dates of Oct. 1 & Apr. 1					
O/S Balance-Beginning	8,360,000.00	6,390,000.00	4,325,000.00	3,395,000.00	2,415,000.00
Principal Payments	1,970,000.00	2,065,000.00	930,000.00	980,000.00	365,000.00
Interest Payments	328,224.00	227,927.00	155,657.00	111,276.00	81,699.00
O/S Balance-Ending	6,390,000.00	4,325,000.00	3,395,000.00	2,415,000.00	2,050,000.00
FY11 Lease Purchase/BOA					
Issued: Dec. 10, 2010; Interest Rate – 2.7595%; Payment Dates of Aug. 1, Nov. 1, Feb. 1 & May 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
FY12 Lease Purchase/BOA					
Issued: June 29, 2012; Interest Rate – 2.5609%; Payment Dates of Aug. 1, Nov. 1, Feb. 1 & May 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
FY13 Lease Purchase/CFG					
Issued: June 28, 2013; Interest Rate - 3.10%; Payment Dates of Dec.1 & June 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
FY14 Lease Purchase/BOA					
Issued: October 10, 2013; Interest Rates - 1.17%; Payment Dates of Dec. 1 & June 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
TOTAL COUNTY DEBT SERVICE					
O/S Balance-Beginning	8,360,000.00	6,390,000.00	4,325,000.00	3,395,000.00	2,415,000.00
Principal Payments	1,970,000.00	2,065,000.00	930,000.00	980,000.00	365,000.00
Interest Payments	328,224.00	227,927.00	155,657.00	111,276.00	81,699.00
O/S Balance-Ending	6,390,000.00	4,325,000.00	3,395,000.00	2,415,000.00	2,050,000.00

COUNTY GENERAL DEBT SERVICE

Obligation	FY29	FY30	FY31	FY32	FY33
FY2012 Bond VRA					
Issued August 2, 2012; Interest Rates: 2.28-3.82%; Payment Dates of Oct. 1 & Apr. 1					
O/S Balance-Beginning	2,050,000.00	1,670,000.00	1,275,000.00	865,000.00	440,000.00
Principal Payments	380,000.00	395,000.00	410,000.00	425,000.00	440,000.00
Interest Payments	66,084.00	49,850.00	35,016.00	21,652.00	7,425.00
O/S Balance-Ending	1,670,000.00	1,275,000.00	865,000.00	440,000.00	0.00
FY11 Lease Purchase/BOA					
Issued: Dec. 10, 2010; Interest Rate – 2.7595%; Payment Dates of Aug. 1, Nov. 1, Feb. 1 & May 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
FY12 Lease Purchase/BOA					
Issued: June 29, 2012; Interest Rate – 2.5609%; Payment Dates of Aug. 1, Nov. 1, Feb. 1 & May 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
FY13 Lease Purchase/CFG					
Issued: June 28, 2013; Interest Rate - 3.10%; Payment Dates of Dec.1 & June 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
FY14 Lease Purchase/BOA					
Issued: October 10, 2013; Interest Rates - 1.17%; Payment Dates of Dec. 1 & June 1					
O/S Balance-Beginning					
Principal Payments					
Interest Payments					
O/S Balance-Ending					
TOTAL COUNTY DEBT SERVICE					
O/S Balance-Beginning	2,050,000.00	1,670,000.00	1,275,000.00	865,000.00	440,000.00
Principal Payments	380,000.00	395,000.00	410,000.00	425,000.00	440,000.00
Interest Payments	66,084.00	49,850.00	35,016.00	21,652.00	7,425.00
O/S Balance-Ending	1,670,000.00	1,275,000.00	865,000.00	440,000.00	0.00

SCHOOL DEBT SERVICE SCHEDULE

Obligation	FY14	FY15	FY16	FY17
2001 QZAB ***				
Issued: Dec. 21, 2001; Interest Rate – 4.09%; Payment Date of Dec. 21				
O/S Balance-Beginning	158,993.38	135,350.96	111,708.54	
Principal Payments	23,642.42	23,642.42	***	
Interest Payments	0.00	0.00	0.00	
O/S Balance-Ending	135,350.96	111,708.54	0.00	
2003 QZAB ****				
Issued: Dec. 29, 2003; Interest Rate – 4.09%; Payment Date of Dec. 21				
O/S Balance-Beginning	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
Interest Payments	0.00	0.00	0.00	0.00
O/S Balance-Ending	1,009,917.00	896,692.00	783,467.00	670,242.00
2006 QZAB *****				
Issued: Dec. 22, 2006; Interest Rate – 5.60%; Payment Date of Dec. 28				
O/S Balance-Beginning	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
Interest Payments	0.00	0.00	0.00	0.00
O/S Balance-Ending	1,446,745.00	1,337,076.00	1,227,407.00	1,117,738.00
State Literary Loan				
Issued: June 25, 2002; Interest Rate – 3%; Payment Date of July 1				
O/S Balance-Beginning	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
Interest Payments	3,275.30	2,911.38	2,547.46	2,183.54
O/S Balance-Ending	97,046.00	84,915.25	72,784.50	60,653.75
2012 VPSA Gen. Obligation School Bond				
Issued: Nov 20, 2012 (term 20 yr); Interest Rate – 3%; Payment Dates of July 15 & Jan. 15				
O/S Balance-Beginning	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	1,240,000.00	1,180,000.00	1,115,000.00	1,050,000.00
FY09 Lease Purchase/VRA				
Issued: August 22, 2008; Interest Rate – 2.91%				
O/S Balance-Beginning	37,379.08			
Principal Payments	37,379.08			
Interest Payments	266.32			
O/S Balance-Ending	0.00			
TOTAL SCHOOL DEBT SERVICE				
O/S Balance-Beginning	4,275,105.21	3,929,058.96	3,610,391.79	3,198,658.50
Principal Payments	346,046.25	318,667.17	323,667.17	300,024.75
Interest Payments	60,402.45	48,691.38	45,171.21	41,524.79
O/S Balance-Ending	3,929,058.96	3,610,391.79	3,286,724.62	2,898,633.75
Total Annual School Debt Service	406,448.70	367,358.55	368,838.38	341,549.54

SCHOOL DEBT SERVICE SCHEDULE

Obligation	FY18	FY19	FY20	FY21
2001 QZAB ***				
Issued: Dec. 21, 2001; Interest Rate – 4.09%; Payment Date of Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2003 QZAB ****				
Issued: Dec. 29, 2003; Interest Rate – 4.09%; Payment Date of Dec. 21				
O/S Balance-Beginning	670,242.00	557,017.00		
Principal Payments	113,225.00	****		
Interest Payments	0.00	0.00		
O/S Balance-Ending	557,017.00	0.00		
2006 QZAB *****				
Issued: Dec. 22, 2006; Interest Rate – 5.60%; Payment Date of Dec. 28				
O/S Balance-Beginning	1,117,738.00	1,008,069	898,400.00	788,731.00
Principal Payments	109,669.00	109,669.00	109,669.00	109,669.00
Interest Payments				
O/S Balance-Ending	1,008,069	898,400.00	788,731.00	679,062.00
State Literary Loan				
Issued: June 25, 2002; Interest Rate – 3%; Payment Date of July 1				
O/S Balance-Beginning	60,653.75	48,523.00	36,392.25	24,261.50
Principal Payments	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
O/S Balance-Ending	48,523.00	36,392.25	24,261.50	12,130.75
2012 VPSA Gen. Obligation School Bond				
Issued: Nov 20, 2012 (term 20 yr); Interest Rate – 3%; Payment Dates of July 15 & Jan. 15				
O/S Balance-Beginning	1,050,000.00	980,000.00	905,000.00	830,000.00
Principal Payments	70,000.00	75,000.00	75,000	80,000.00
Interest Payments	35,932.50	32,646.25	29,608.75	26,070.00
O/S Balance-Ending	980,000.00	905,000.00	830,000.00	750,000.00
FY09 Lease Purchase/VRA				
Issued: August 22, 2008; Interest Rate – 2.91%				
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	1,839,729.25	1,642,992.50
Principal Payments	305,024.75	310,024.75	196,799.75	201,799.75
Interest Payments	37,752.11	34,101.94	30,700.52	26,797.85
O/S Balance-Ending	2,593,609.00	2,283,584.25	1,642,992.50	1,441,192.75
Total Annual School Debt Service	342,776.86	344,126.69	227,500.27	228,597.60

Obligation	FY22	FY23	FY24	FY25
2001 QZAB ***				
Issued: Dec. 21, 2001; Interest Rate – 4.09%; Payment Date of Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2003 QZAB ****				
Issued: Dec. 29, 2003; Interest Rate – 4.09%; Payment Date of Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2006 QZAB *****				
Issued: Dec. 22, 2006; Interest Rate – 5.60%; Payment Date of Dec. 28				
O/S Balance-Beginning	679,062.00	569,393.00		
Principal Payments	109,669.00	*****		
Interest Payments				
O/S Balance-Ending	569,393.00	0.00		
State Literary Loan				
Issued: June 25, 2002; Interest Rate – 3%; Payment Date of July 1				
O/S Balance-Beginning	12,130.75			
Principal Payments	12,130.75			
Interest Payments	363.92			
O/S Balance-Ending	0.00			
2012 VPSA Gen. Obligation School Bond				
Issued: Nov 20, 2012 (term 20 yr); Interest Rate – 3%; Payment Dates of July 15 & Jan. 15				
O/S Balance-Beginning	750,000.00	665,000.00	580,000.00	490,000.00
Principal Payments	85,000.00	85,000.00	90,000.00	95,000.00
Interest Payments	21,903.75	18,036.25	14,942.50	12,596.25
O/S Balance-Ending	665,000.00	580,000.00	490,000.00	395,000.00
FY09 Lease Purchase/VRA				
Issued: August 22, 2008; Interest Rate – 2.91%				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
TOTAL SCHOOL DEBT SERVICE				
O/S Balance-Beginning	1,441,192.75	1,234,393.00	580,000.00	490,000.00
Principal Payments	206,799.75	306,442.90	90,000.00	95,000.00
Interest Payments	22,267.67	18,036.25	14,942.50	12,596.25
O/S Balance-Ending	1,234,393.00	927,950.10	490,000.00	395,000.00
Total Annual School Debt Service	229,067.42	324,479.15	104,942.50	107,596.25

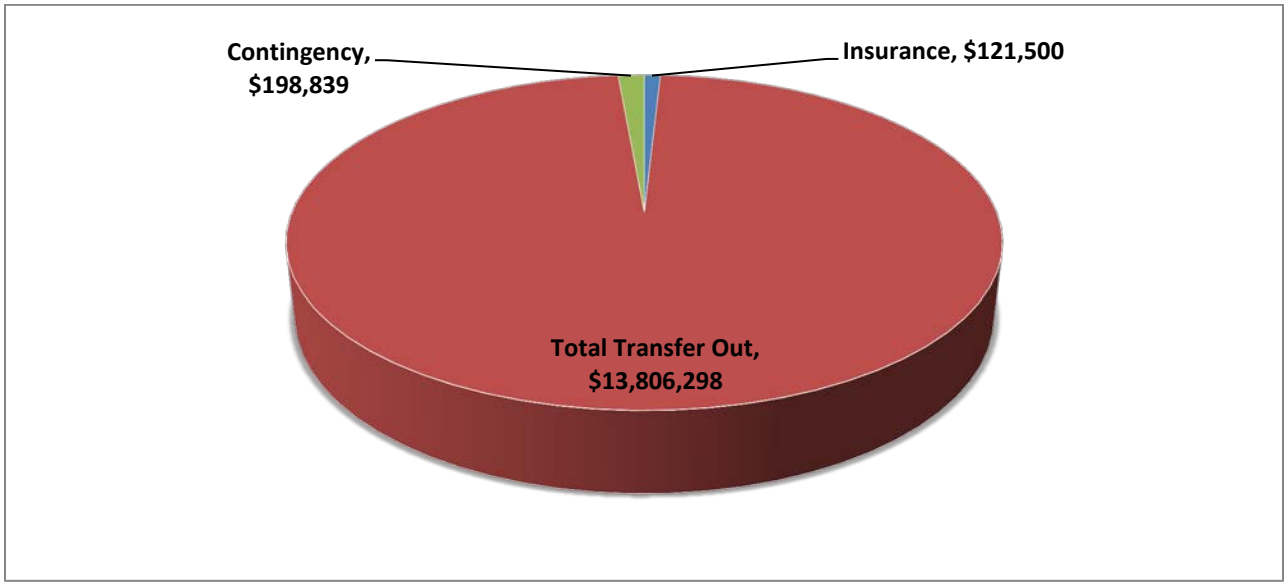
Obligation	FY26	FY27	FY28	FY29
2001 QZAB ***				
Issued: Dec. 21, 2001; Interest Rate – 4.09%; Payment Date of Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2003 QZAB ****				
Issued: Dec. 29, 2003; Interest Rate – 4.09%; Payment Date of Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2006 QZAB *****				
Issued: Dec. 22, 2006; Interest Rate – 5.60%; Payment Date of Dec. 28				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
State Literary Loan				
Issued: June 25, 2002; Interest Rate – 3%; Payment Date of July 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2012 VPSA Gen. Obligation School Bond				
Issued: Nov 20, 2012 (term 20 yr); Interest Rate – 3%; Payment Dates of July 15 & Jan. 15				
O/S Balance-Beginning	395,000.00	300,000.00	205,000.00	105,000.00
Principal Payments	95,000.00	95,000.00	100,000.00	105,000.00
Interest Payments	10,530.00	8,345.00	5,227.50	1,601.25
O/S Balance-Ending	300,000.00	205,000.00	105,000.00	0.00
FY09 Lease Purchase/VRA				
Issued: August 22, 2008; Interest Rate – 2.91%				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
TOTAL SCHOOL DEBT SERVICE				
O/S Balance-Beginning	395,000.00	300,000.00	205,000.00	105,000.00
Principal Payments	95,000.00	95,000.00	100,000.00	105,000.00
Interest Payments	10,530.00	8,345.00	5,227.50	1,601.25
O/S Balance-Ending	300,000.00	205,000.00	105,000.00	0.00
Total Annual School Debt Service	105,530.00	103,345.00	105,227.50	106,601.25

Notes for School Debt Service

***** 2001 QZAB – Sinking Fund –principal maturing on 12/21/15**
****** 2003 QZAB – Sinking Fund – principal maturing on 12/29/18**
******* 2006 QZAB – Sinking Fund – principal maturing on 12/29/22**

COUNTY OF NORTHAMPTON, VIRGINIA

Other Expenditures – All Funds
$13,577,028



Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 BOS Approved	Variance	% Change
Insurance	**$110,456**	**$114,377**	**$121,500**	**$126,700**	**$5,200**	**4%**
Transfer						
School Debt Service	$1,343,087	$1,343,087	$407,450	$368,359	-$39,091	-10%
General Debt Service	$2,041,188	$2,154,988	$2,368,080	$2,103,381	-$264,699	-11%
School Operating	$7,654,729	$7,963,501	$8,108,243	$8,016,766	-$91,477	-1%
Social Services	$506,630	$547,321	$547,321	$488,000	-$59,321	-11%
ESRJ Operating Fund	$1,248,939	$1,496,484	$1,449,564	$1,540,320	$90,756	6%
Public Utilities Fund	$0	$18,710	$18,000	$0	-$18,000	-100%
IDA Operating Fund	$0	$0	$150,000	$0	-$150,000	-100%
School Capital Fund	$46,300	$0	$0	$0	$0	
Wastewater Fund	$0	$0	$130,000	$0	-$130,000	-100%
Capital Reserve Fund	$0	$0	$777,640	$777,640	$0	0%
Total Transfer Out	**$9,456,598**	**$10,026,016**	**$11,180,768**	**$10,822,726**	**-$358,042**	**-3%**
Contingency	**$0**	**$0**	**$135,327**	**$155,862**	**$20,535**	**15%**
Total Other Exp.	**$12,951,329**	**$13,638,468**	**$14,213,125**	**$13,577,028**	**-$636,097**	**-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.

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

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Department: 9503 General Insurance						
2 – Operating	110,456	114,377	121,500	126,700	5,200	4%
Department Total: General Insurance	110,456	114,377	121,500	126,700	5,200	4%

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

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
General Fund Transfer to School Op.	7,654,729	7,963,501	8,108,243	8,016,766	(91,477)	-1%
General Fund Transfer to Social Services	506,630	547,321	547,321	488,000	(59,321)	-11%
General Fund Transfer to ES Reg Jail	1,248,939	1,496,484	1,456,904	1,540,320	83,416	6%
General Fund Transfer to Debt Service Funds	3,384,275	3,498,075	2,775,530	2,471,740	(303,790)	-12%
General Fund Transfer to Public Utilities Fund	0	18,710	18,000	0	(18,000)	-100%
General Fund Transfer to IDA Operating Fund	0	0	150,000	0	(150,000)	-100%
General Fund Transfer to Wastewater Fund	0	0	130,000	0	(130,000)	-100%
General Fund Transfer to Capital Reserve Fund	0	0	777,640	777,640	0	0%
General Fund Transfer to School Capital Project Fund	46,300	0	0	0	0	0%
Social Services Fund Transfer to General	139,600	156,727	139,600	69,664	(69,936)	-50%
Transfers Out	**12,980,473**	**13,680,818**	**14,103,238**	**13,364,130**	**(739,108)**	**-5%**

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 2015 budget, funds are provided for general contingency totaling $146,468. Of the 146,468, $60,000 is the normal annual contingency set aside for any unforeseen expenses or revenue short falls occurring during a regular budget cycle. An additional $72,066 was added to the FY15 contingency fund due to the uncertainty of state funds since the state had not adopted its biennial budget at the time the county's budget was adopted. An additional $14,402 was also added to the contingency fund to meet the County obligations relative to the buyout of projected unused accrued sick and vacation leave for the scheduled retirement of two employees, totaling $14,402.

FINANCIAL ACTIVITY

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
General, Contingency	0	0	50,180	146,468	96,288	192%
Social Services, Contingency	0	0	0	0	0	0%
Contingency	**0**	**0**	**50,180**	**146,468**	**96,288**	**192%**

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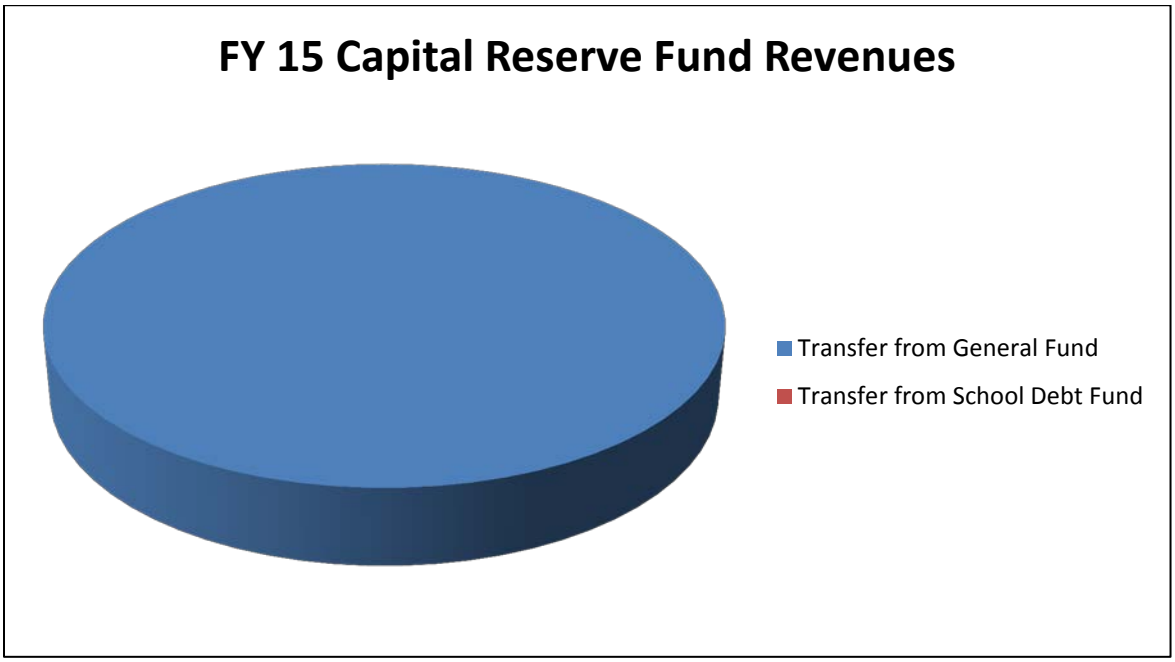
COUNTY OF NORTHAMPTON, VIRGINIA

CAPITAL RESERVE FUND
$777,640



Description	2012 Actual	2013 Actual	2014 Budget	2015 BOS Approved	Variance	% Change
Other Financing Sources						
Transfer from General Fund	$ -	$ -	$ 777,640	$ 777,640	$ -	0%
Transfer from School Debt Fund	$ -	$252,229	$ -	$ -	$ -	0%
Other Financing Sources Total	**$ -**	**$252,229**	**$777,640**	**$777,640**	**$-**	
Capital Reserve Beg. Balance	**$ -**	**$ -**	**$252,229**	**$1,029,869**	**$777,640**	**100%**
Annual Contribution		$252,229	$ 777,640	$ 777,640	$ -	0%
Capital Reserve End. Balance	**$ -**	**$252,229**	**$1,029,869**	**$1,807,509**	**$777,640**	**43%**

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. In FY15, the contribution to the capital reserve fund remains constant with FY14 in the amount of $777,640. The county has addressed all buildings and infra-structures needs at this time except the School Capital needs. The Board of Supervisors and the School Board are currently meeting to discuss new shared Middle and High School Facility. In anticipation of this capital project, the county has established this current Capital Reserve Fund.

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 2015

- 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

FINANCIAL ACTIVITY

Capital Reserve Fund	2012 Actual Amount	2013 Actual Budget	2014 Amended Budget	2015 Approved Budget	Variance	% Change
2 - Operating	$0	$0	$0	$0	$0	0%
3 - Capital Reserve	$0	$252,229	$777,640	$777,640	$0	0%
Total	$0	$252,229	$777,640	$777,640	$0	0%

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 FY2015 budget, funds were not provided for a project known as the Southern Node Commercial Wastewater Project. The Southern Node Commercial Wastewater Project is proposed from just south of Cheriton Light to south of the Cheriton Corner Mart. At this time, the Board of Supervisors has not reached a decision to continue or to dismiss this project.

GOALS

- **Organization-wide Overall Goal – To begin initial funding for the future Southern Node Commercial Wastewater Project.**

	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Approved Budget	Variance	% Change
Operating	$0	$0	$35,000	$0	($35,000)	100%
Capital Outlay	$0	$0	$95,000	$0	($95,000)	100%
Total Wastewater Project	$0	$0	$130,000	$0	($130,000)	100%

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APPENDICES

APPENDIX A: FULL-TIME PERSONNEL

	Approved FY10	Approved FY11	Approved FY12	Approved FY13	Approved FY14	Approved FY15
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	0
COUNTY ADMINISTRATION	**3**	**3**	**3**	**3**	**3**	**2**
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	0	0	0	0	0	1
ELECTORAL BOARD	**1**	**1**	**1**	**1**	**1**	**2**
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	1	1	1	1
COMMISSIONER OF REVENUE	**4**	**4**	**5**	**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
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	2	2	2	2	2	2

	Approved FY10	Approved FY11	Approved FY12	Approved FY13	Approved FY14	Approved FY15
Deputy Clerk III	1	1	1	1	1	1
CLERK OF CIRCUIT COURT	**4**	**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	10	10	10	10
Traffic Enforcement Deputy	0	0	0	1	2	3
School Resource Deputy	1	1	0	1	1	1
Chief Dispatcher	1	1	1	1	1	1
Dispatcher	5	5	5	5	5	5
SHERIFF	**26**	**26**	**27**	**29**	**30**	**31**
EASTERN SHORE REGIONAL JAIL						
Jail Superintendent	1	1	1	1	1	1
Facilities Maintenance Manager	1	1	1	1	1	1
Correctional Officer	44	41	41	41	40	40
Lieutenant Deputy	1	1	1	1	1	1
Corporal Deputy	2	2	2	1	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	4	4	4	4	4
JAIL	**60**	**56**	**56**	**55**	**54**	**54**
EMERGENCY MEDICAL SERVICES						
EMS Director	1	1	1	1	1	1
EMS Captain	1	1	1	1	1	1
Technician	8	8	14	14	14	17
EMERGENCY MEDICAL SERVICES	**10**	**10**	**16**	**16**	**16**	**19**
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**

	Approved FY10	Approved FY11	Approved FY12	Approved FY13	Approved FY14	Approved FY15
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	2	2	2	2
Computer Scale Operator	1	1	1	1	1	1
SOLID WASTE SERVICES	**5**	**5**	**4**	**4**	**4**	**4**
FACILITIES MANAGEMENT						
Maintenance Worker	2	2	2	2	2.8	2.8
Custodian	2	2	2	2	2	2
FACILITIES MANAGEMENT	**4**	**4**	**4**	**4**	**4.8**	**4.8**
PARKS & RECREATION						
Director	1	1	1	1	1	1
PARKS & RECREATION	**1**	**1**	**1**	**1**	**1**	**1**
PLANNING & ZONING						
Director	1	1	1	1	0	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**	**5**	**5**
CODE COMPLIANCE						
Code Compliance Officer	1	1	1	1	1	1
Litter Control Technician	1	1	1	1	.2	.2
CODE COMPLIANCE	**2**	**2**	**2**	**2**	**1.2**	**1.2**
EXTENSION SERVICE						
Plant Science	1	1	1	1	1	1
Family & Human Devpt.	1	0	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**	**3**	**3**	**3**	**3**	**3**

	Approved FY10	Approved FY11	Approved FY12	Approved FY13	Approved FY14	Approved FY15
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	1	1	1	1	1
Senior Eligibility Worker	3	2	2	2	2	2
Eligibility Intake Worker	2	3	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	1	1	1	1	1
Clerk IV	2	3	3	3	3	3
Clerk III	1	0	0	0	0	0
Clerk II	1	0	0	0	0	0
Receptionist	1	1	1	1	1	1
CSA Administrator	0	0	1	0	0	0
SOCIAL SERVICES	**34**	**33**	**34**	**33**	**33**	**33**
PUBLIC UTILITIES						
Water/Wastewater Operator	1	1	1	2	2	2
PUBLIC UTILITIES	**1**	**1**	**1**	**2**	**2**	**2**
ECONOMIC DEVELOPMENT						
Director of Economic Development	0	0	0	1	1	1
ECONOMIC DEVELOPMENT	**0**	**0**	**0**	**1**	**1**	**1**
TOTAL BUDGETED FULL-TIME POSITIONS	**184**	**178**	**186**	**188**	**187**	**190**

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.

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