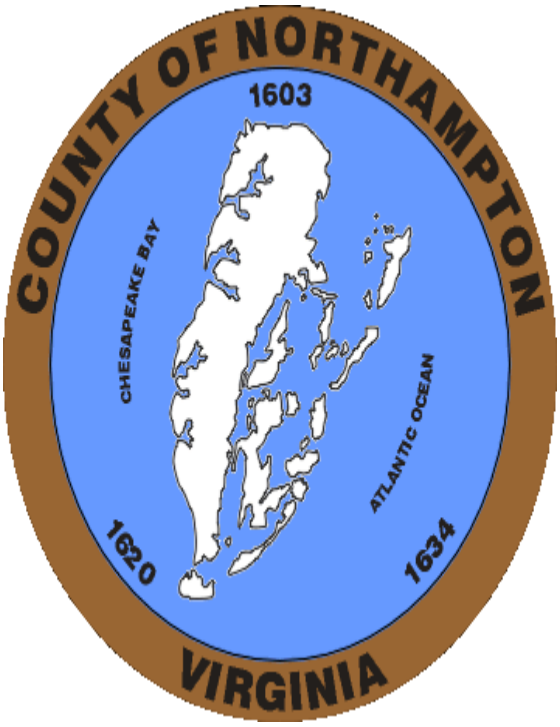
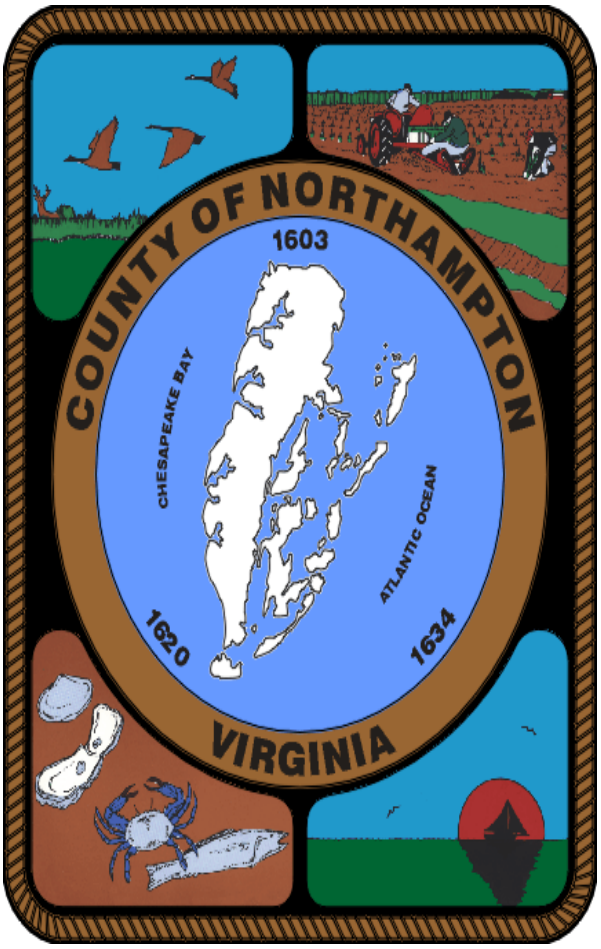
County of Northampton, Virginia



County Seal



County Logo with Seal

Annual Operating Budget

2016-2017

Northampton County has adopted a seal as well as a logo which incorporates the seal. They were adopted by the Northampton County Board of Supervisors on July 13, 1987. Both items were designed by the county's Planning Director, John L. Humphrey, at that time.

The three dates around the inside of the seal represent the first recorded English landing in 1603 by Bartholomew Gilbert, the first permanent settling of Northampton in 1620, and Northampton County, then known as Accomack County, becoming one of the original shires of the colony governed by England in 1634.

The blue field, which surrounds the map, represents the pure hue of clear sky and sea. The gold band depicts the county as a unique area – very precious and rare. Northampton County, shown in white, represents sunlight and the desire to do good.

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BOARD OF SUPERVISORS
H. Spencer Murray, Chairman
Larry E. LeMond, Vice Chairman
Oliver H Bennett
Granville F. Hogg, Jr.
Robert Duer

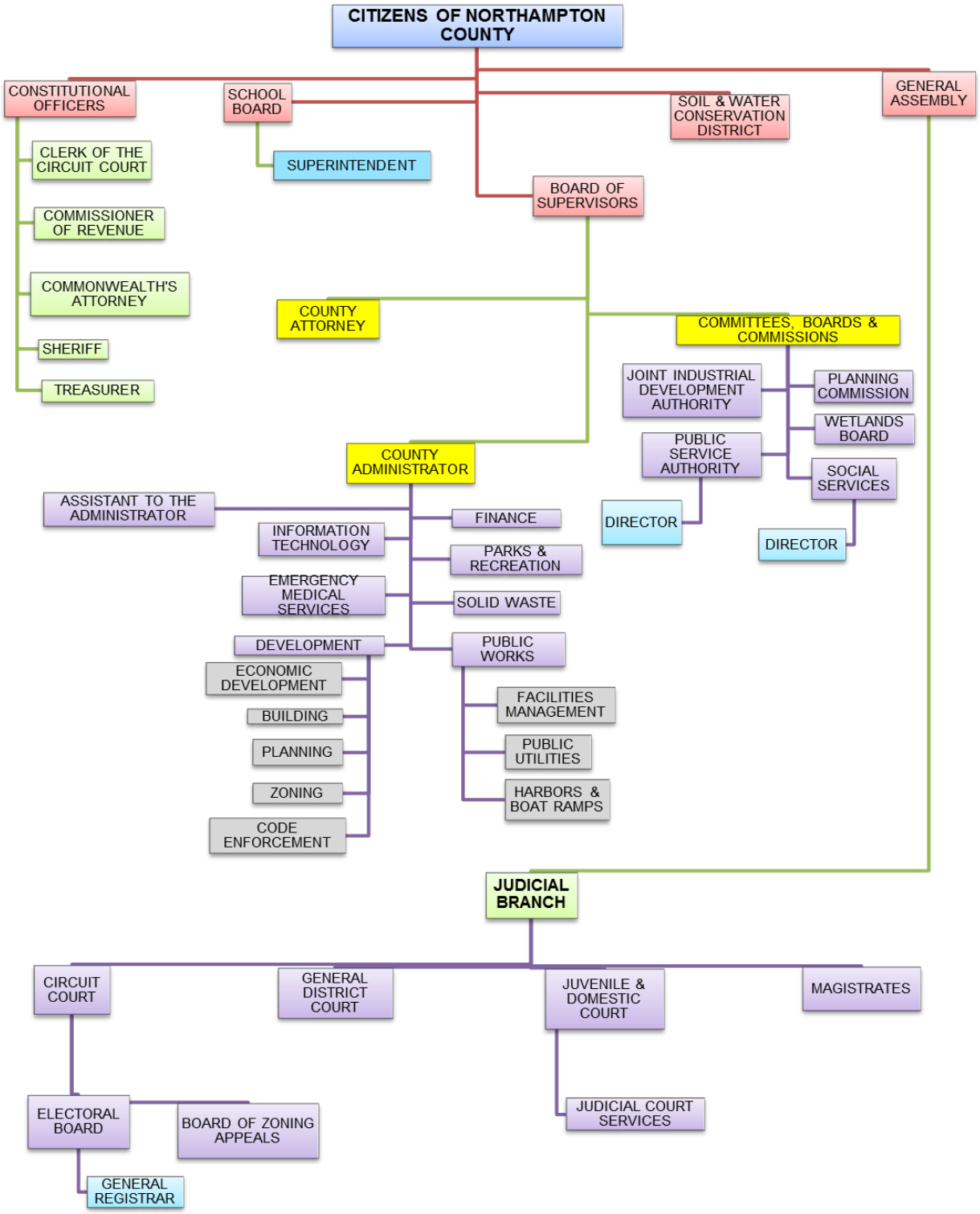
COUNTY OFFICIALS
Katherine H. Nunez, County Administrator
John J. Andrzejewski, Director of Finance
Bruce D. Jones, Jr., County/Commonwealth Attorney
Cynthia S. Bradford, Treasurer
Charlene Gray, Commissioner of Revenue
Traci W. Johnson, Clerk of Court
David L. Doughty, Jr., Sheriff
Terrence P. Flynn, Registrar

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

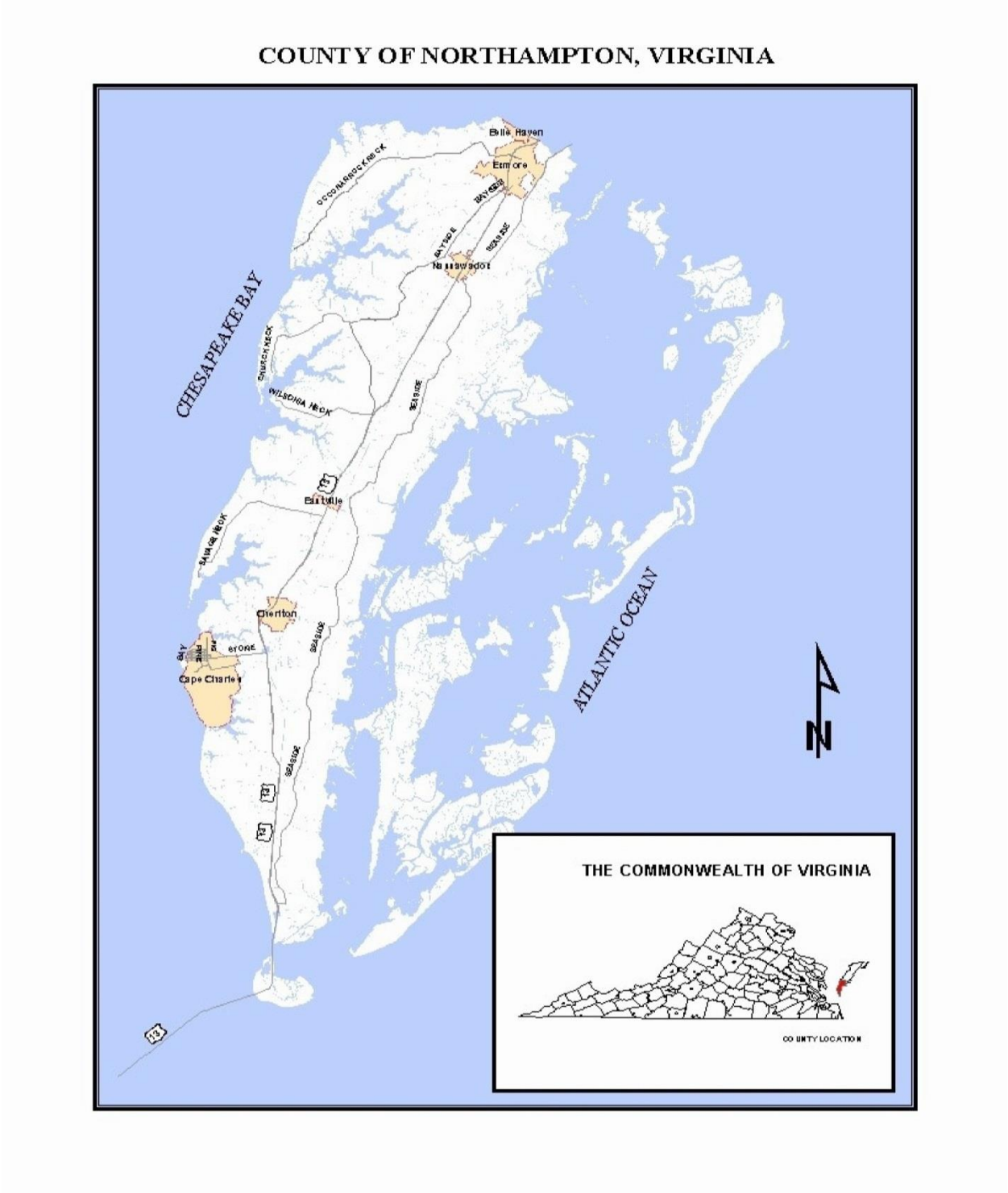
INDEPENDENT AUDITOR
Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
Richmond, Virginia 23236

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

Organizational Chart



MAP OF COUNTY



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

DOCUMENTS RELATING TO THE ANNUAL OPERATING BUDGET

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

Quarterly Financial Report – This document details each department's quarterly 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

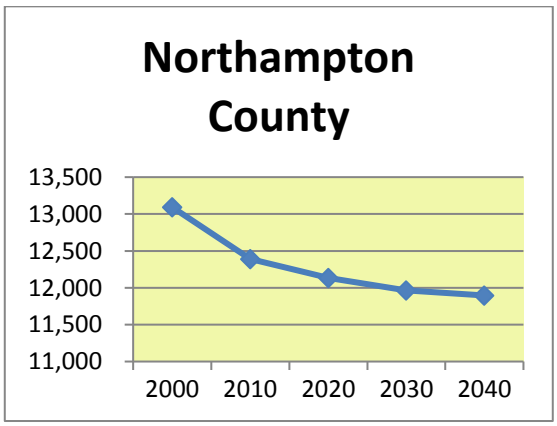
Northampton's population has increased and decreased intermittently since 1970. In 2010, the County had 12,389 residents. It is expected that the County's population will decrease gradually to 11,896 by 2040 based on the U.S. Census Bureau. The following table presents population figures for selected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

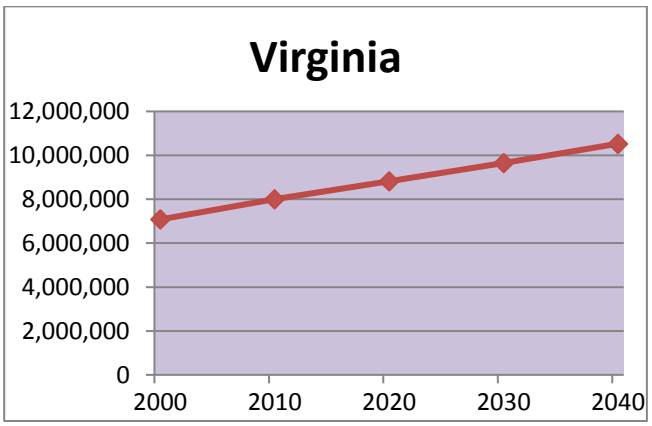
Population and Rates of CHANGE
(Actual and Projected)

	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.

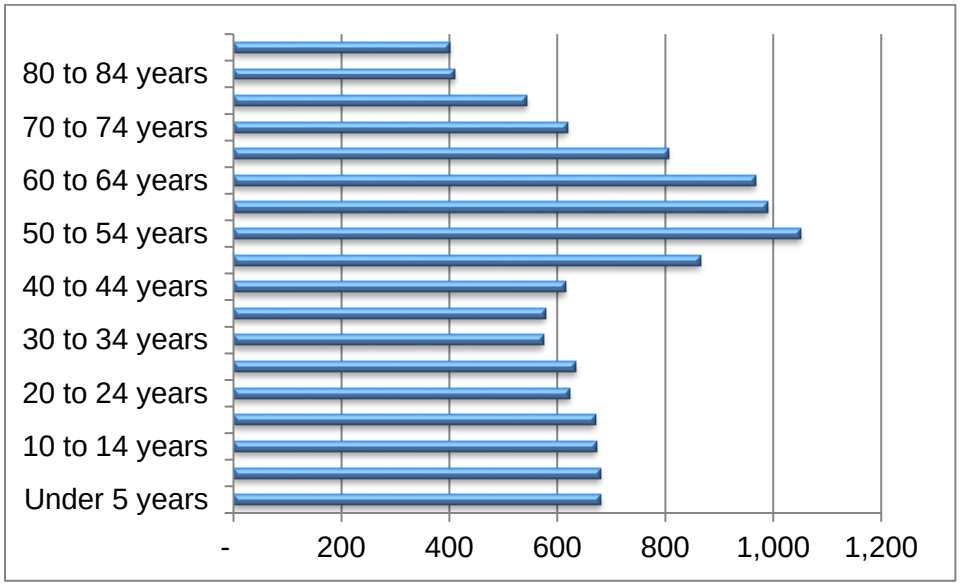
POPULATION CHANGE





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.



Age Bracket	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**

Source: 2010 Census

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

Category	Northampton County	Virginia	United States
Total			
Total Population	12,389	8,001,024	308,745,538
Race			
White	7,168	5,486,852	223,553,265
Black or African American	4,528	1,551,399	38,929,319
American Indian or Alaska Native	27	29,225	2,932,248
Asian	83	439,890	14,674,252
Native Hawaiian/Pacific Islander	13	5,980	540,013
Other	393	254,278	19,107,368
Multiple Races	177	233,400	9,009,073
Ethnicity			
Not Hispanic or Latino (of any race)	11,515	7,369,199	258,267,944
Hispanic or Latino (of any race)	874	631,825	50,477,594

Source: 2010 Census

POPULATION PROJECTIONS BY RACE/ETHNICITY

Category	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.

Gender	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**

Source: 2010 Census

NORTHAMPTON PROJECTED POPULATION BY GENDER AND AGE

	2020		2030		2040	
	Female	Male	Female	Male	Female	Male
Under 5 years	281	302	261	281	250	269
5 to 9 years	281	314	274	306	254	284
10 to 14 years	326	366	292	328	284	319
15 to 19 years	306	302	280	276	286	282
20 to 24 years	212	236	228	254	214	238
25 to 29 years	247	248	234	235	224	225
30 to 34 years	311	309	233	232	263	262
35 to 39 years	325	316	265	258	263	256
40 to 44 years	292	306	329	346	259	272
45 to 49 years	343	283	398	329	340	281
50 to 54 years	359	318	365	323	432	382
55 to 59 years	527	453	399	342	485	417
60 to 64 years	665	586	447	394	477	420
65 to 69 years	580	500	600	517	475	410
70 to 74 years	467	412	632	557	446	393
75 to 79 years	342	231	480	323	520	350
80 to 84 years	203	145	302	215	428	305
85 years and over	282	158	295	165	405	227
	6,349	**5,785**	**6,314**	**5,681**	**6,305**	**5,592**
TOTAL		**12,134**		**11,995**		**11,897**

Source: Virginia Employment Commission

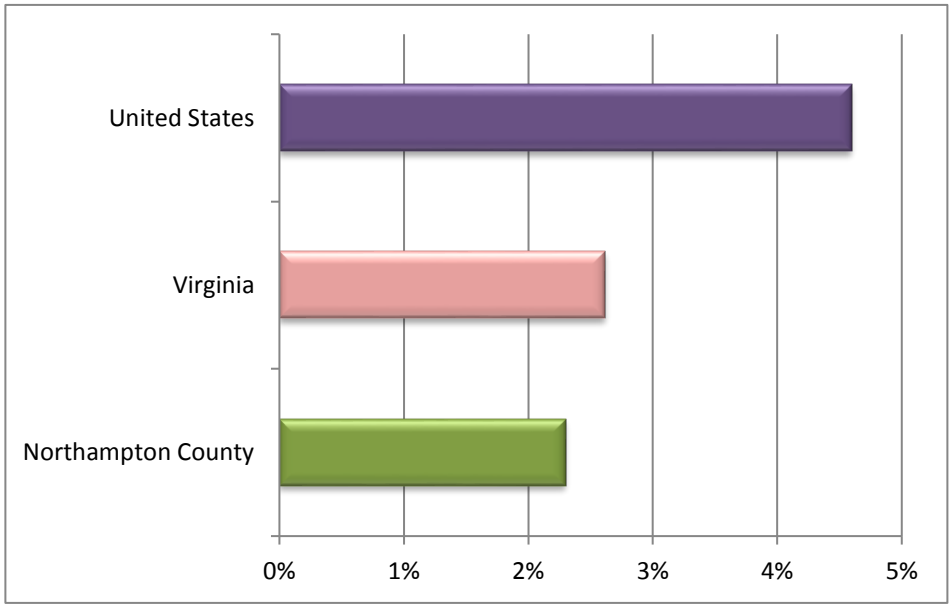
LANGUAGE SKILLS CHARACTERISTICS

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 Skill
(Age 5 and over that speak English less than well)

	Total	Speak English less than well	Percent
Northampton County	11,638	268	2.30%
Virginia	7,590,865	198,700	2.62%
United States	291,484,482	13,402,711	4.60%

Source: U.S. Census Bureau
American Community Survey, 2009 - 2013.



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

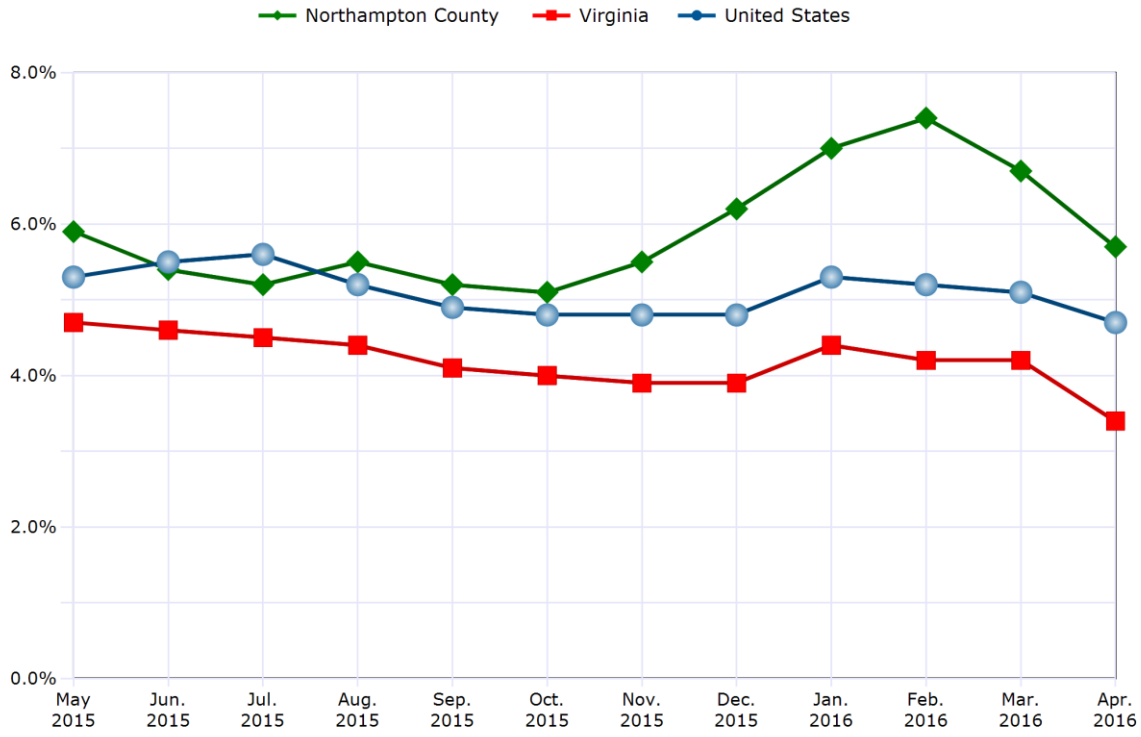
Unemployment trends in Northampton County in the past mirror those of the nation and Commonwealth. Unemployment rates in the County have historically been above the Commonwealth's average but below the national levels. For this fiscal year, unemployment rate for Northampton County is above both the state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

Source: Virginia Employment Commission,
Local Area Unemployment Statistics

Year	Northampton County	Virginia	United States
2004	4.8%	3.8%	5.5%
2005	5.2%	3.6%	5.1%
2006	4.5%	3.1%	4.6%
2007	4.1%	3.0%	4.6%
2008	5.4%	3.9%	5.8%
2009	7.7%	6.7%	9.3%
2010	8.5%	7.1%	9.6%
2011	8.9%	6.6%	8.9%
2012	9.2%	6.0%	8.1%
2013	9.0%	5.7%	7.4%
2014	7.4%	5.2%	6.2%
2015	6.1%	4.4%	5.3%

UNEMPLOYMENT RATES

MAY 2015 – APRIL 2016



Date	Northampton County	Virginia	United States
May 2015	5.9%	4.7%	5.3%
June 2015	5.4%	4.6%	5.5%
July 2015	5.2%	4.5%	5.6%
Aug. 2015	5.5%	4.4%	5.2%
Sep. 2015	5.2%	4.1%	4.9%
Oct. 2015	5.1%	4.0%	4.8%
Nov. 2015	5.5%	3.9%	4.8%
Dec. 2015	6.2%	3.9%	4.8%
Jan. 2016	7.0%	4.4%	5.3%
Feb. 2016	7.4%	4.2%	5.2%
Mar. 2016	6.7%	4.2%	5.1%
Apr. 2016	5.7%	3.4%	4.7%

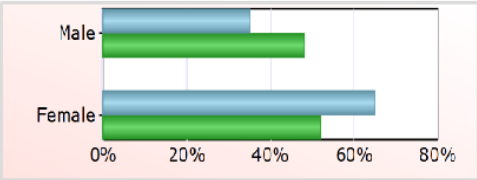
Source: Virginia Employment Commission, Local Area Unemployment Statistics.

UNEMPLOYMENT DEMOGRAPHICS

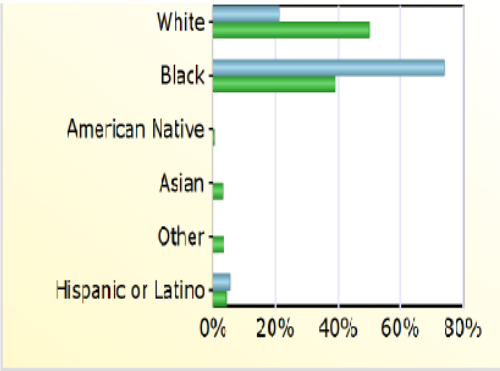
Northampton County - (57 claimants)

Virginia - (31,580 claimants)

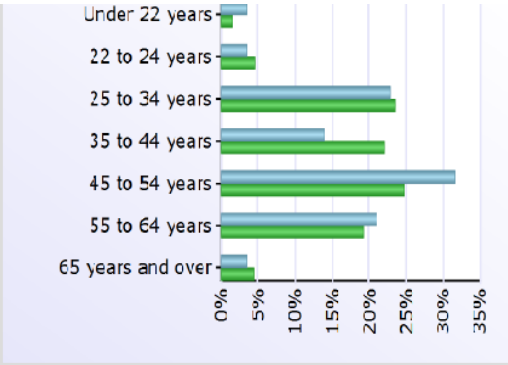
Gender	Northampton County	Virginia
Male	20	15,152
Female	37	16,428
Unspecified		



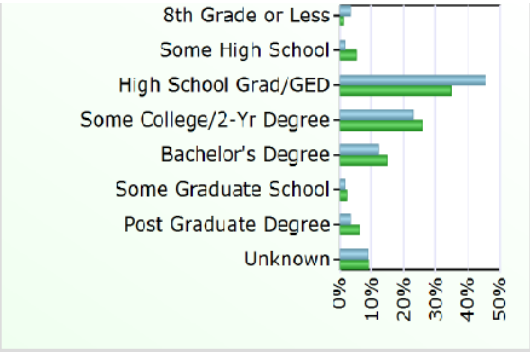
Race	Northampton County	Virginia
White	12	15,843
Black	42	12,327
American Native		166
Asian		380
Other		1,015
Hispanic or Latino	3	1,349



Age	Northampton County	Virginia
Under 22 years	2	492
22 to 24 years	2	1,435
25 to 34 years	13	7,453
35 to 44 years	8	6,929
45 to 54 years	18	7,823
55 to 64 years	12	6,052
65 years and over	2	1,396
Unknown		



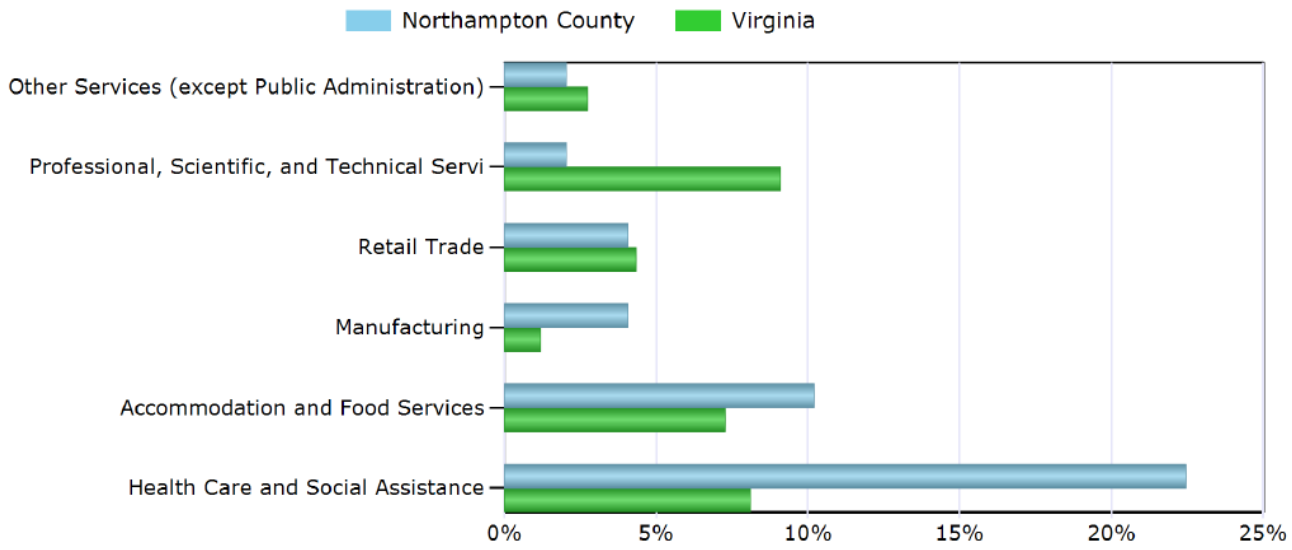
Education	Northampton County	Virginia
8th Grade or Less	2	402
Some High School	1	1,652
High School Grad/GED	26	11,038
Some College/2-Yr Degree	13	8,129
Bachelor's Degree	7	4,740
Some Graduate School	1	738
Post Graduate Degree	2	1,966
Unknown	5	2,915



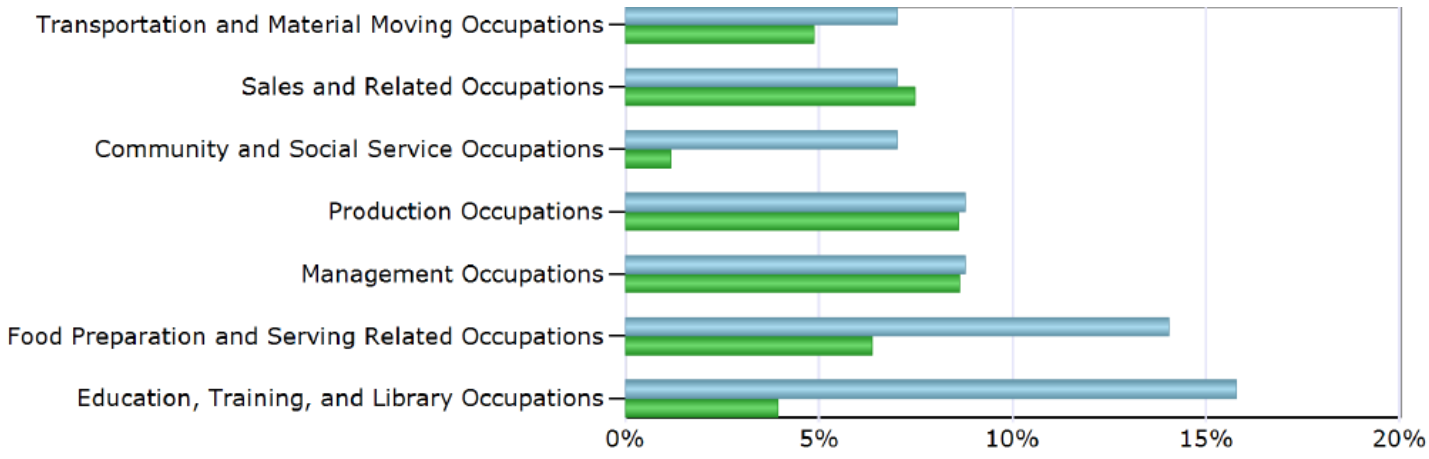
Source: Virginia Employment Commission,
Characteristics of the Insured Unemployed, August 2015.

EMPLOYMENT BASE

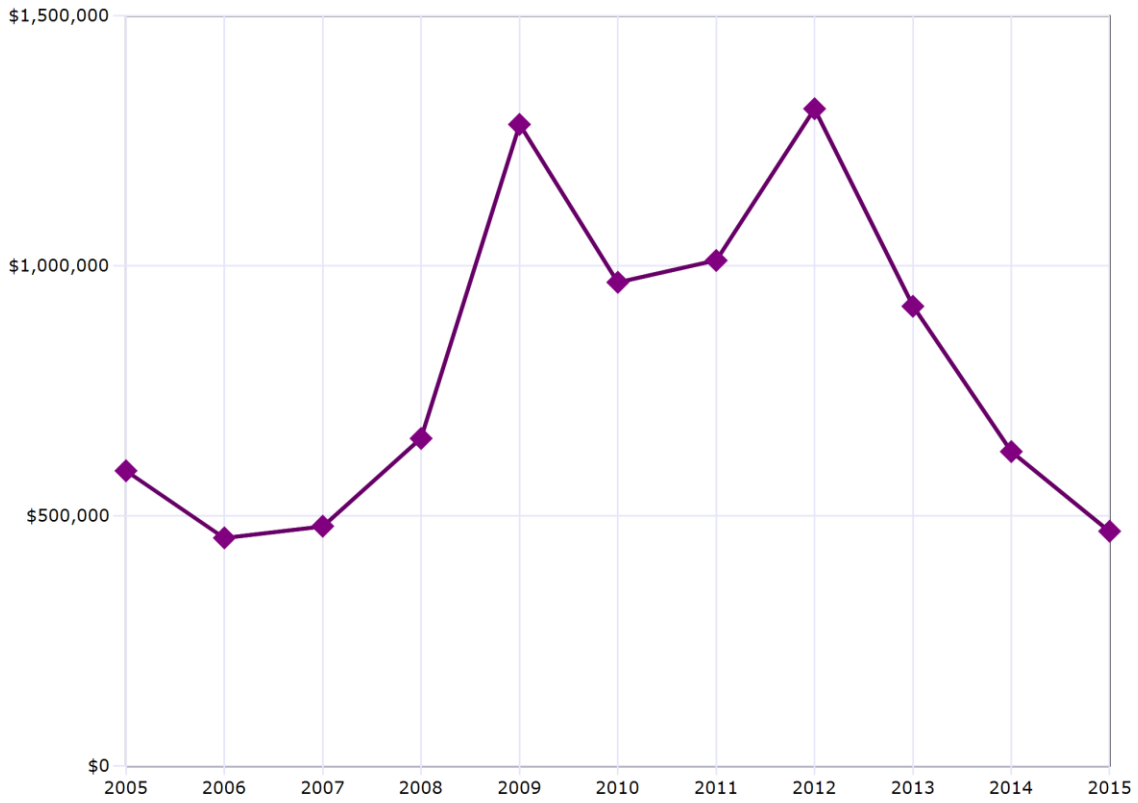
Top 5 Industries with Largest Number of Claimants in Northampton County (August 2015)



Top 5 Occupations Groups with Largest Number of Claimants in Northampton County (August 2015)



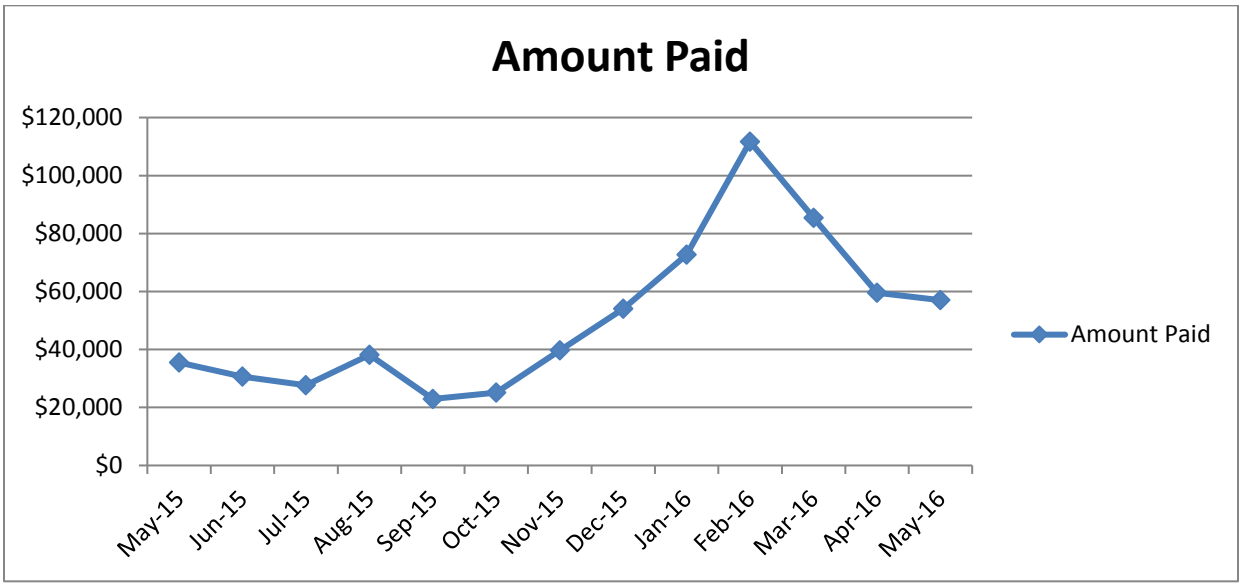
UNEMPLOYMENT INSURANCE PAYMENT 2005 THROUGH 2015



Year	Northampton County	
	Weeks Paid	Amount Paid
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	5,219	$ 1,010,959
2012	5,922	$ 1,314,333
2013	4,534	$ 919,312
2014	3,318	$ 628,763
2015	2,453	$ 469,569

MONTHLY UNEMPLOYMENT INSURANCE PAYMENTS

MAY 2015 THROUGH MAY 2016



	Northampton County	
Year	**Weeks Paid**	**Amount Paid**
May-15	185	$35,478
Jun-15	139	$30,622
Jul-15	115	$27,677
Aug-15	157	$38,099
Sep-15	108	$22,948
Oct-15	107	$25,066
Nov-15	218	$39,740
Dec-15	308	$54,076
Jan-16	377	$72,730
Feb-16	526	$111,673
Mar-16	382	$85,330
Apr-16	259	$59,594
May-16	222	$56,980

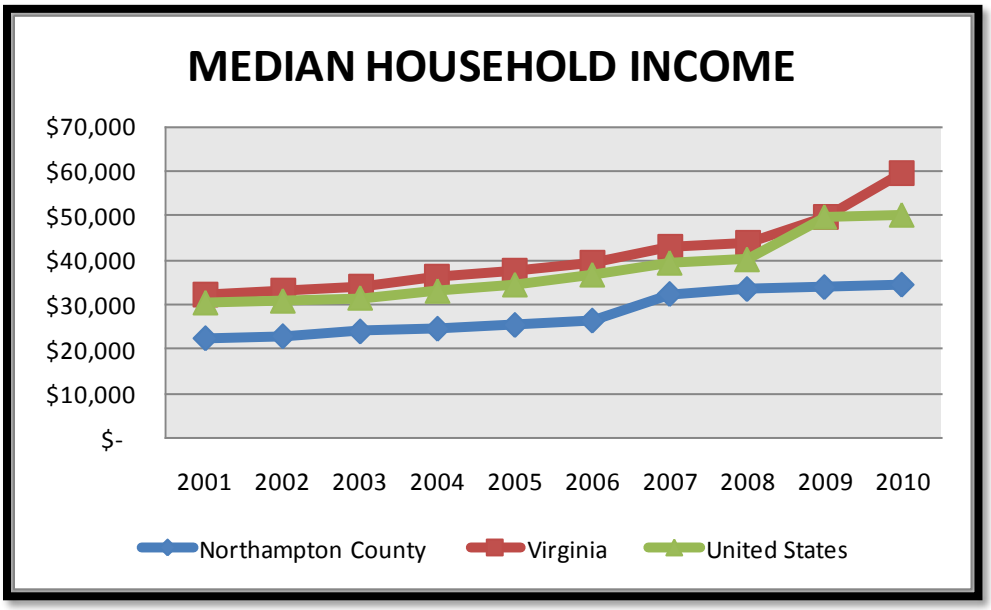
INCOME

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 March 31, 2015. Total employment in Northampton County as of March 2015 was 4579.

Source: Virginia Employment Commission

Northampton County Employers by Size of Establishment – Quarter Ending March 31, 2015

	NORTHAMPTON COUNTY	VIRGINIA
0 to 4 employees	383	147,364
5 to 9 employees	58	37,281
10 to 19 employees	37	27,348
20 to 49 employees	27	19,833
50 to 99 employees	11	6,830
100 to 249 employees	***	3,635
250 to 499 employees	***	1,014
500 to 999 employees	0	368
1000 and over employees	0	238
	522	243,911

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

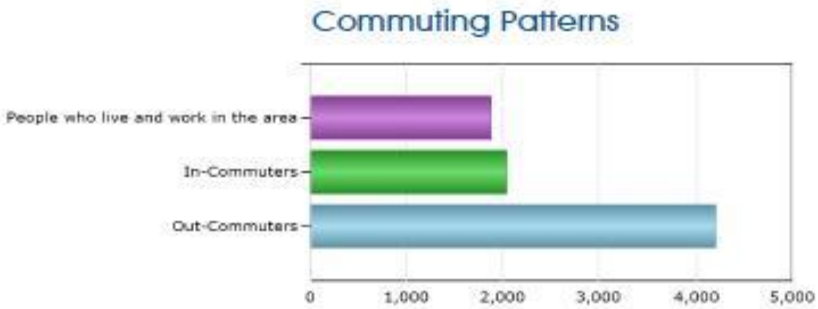
Source: Virginia Employment Commission, First Quarter ending March 31, 2015

Northampton County Employment by Size of Establishment – Total Employment as of March 2015

	NORTHAMPTON COUNTY	VIRGINIA
0 to 4 employees	536	216,190
5 to 9 employees	378	247,744
10 to 19 employees	474	370,821
20 to 49 employees	820	600,144
50 to 99 employees	765	467,363
100 to 249 employees	***	541,485
250 to 499 employees	***	347,782
500 to 999 employees	0	250,689
1000 and over employees	0	597,055
	4,579	3,639,273

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

Source: Virginia Employment Commission, First Quarter ending March 31, 2015



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.	1,143
Virginia Beach, Va.	232
Norfolk, Va.	214
Fairfax County, Va.	135
Chesapeake, Va.	132
Henrico County, Va.	113
Richmond, Va.	106
Newport News, Va.	85
Hampton, Va.	64
District of Columbia, DC	60

Top Ten Places Workers are Commuting From

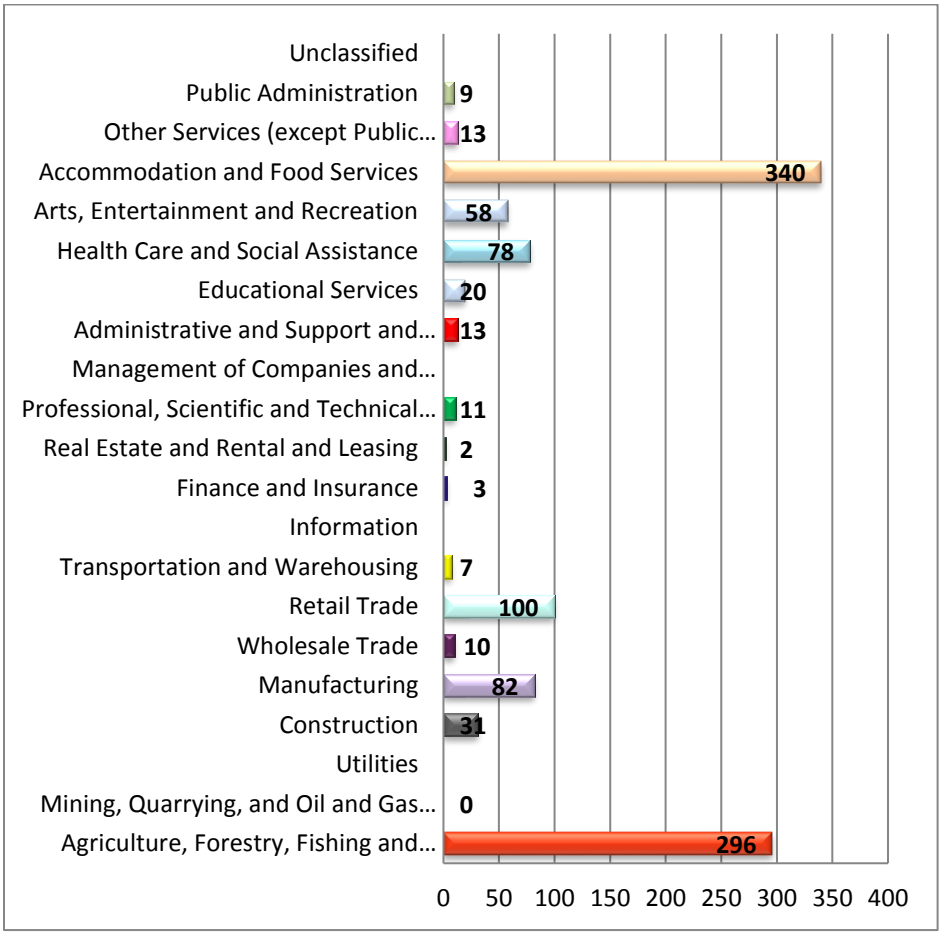
Area	Number of Commuters
Accomack County, Va.	877
Virginia Beach, Va.	86
Norfolk, Va.	48
Portsmouth, Va.	37
Suffolk, Va.	32
Chesapeake, Va.	31
Isle of Wight County, Va.	26
Hampton, Va.	19
Chesterfield County, Va.	18
York County, Va.	18
Fairfax County, Va.	18

50 Largest Employers

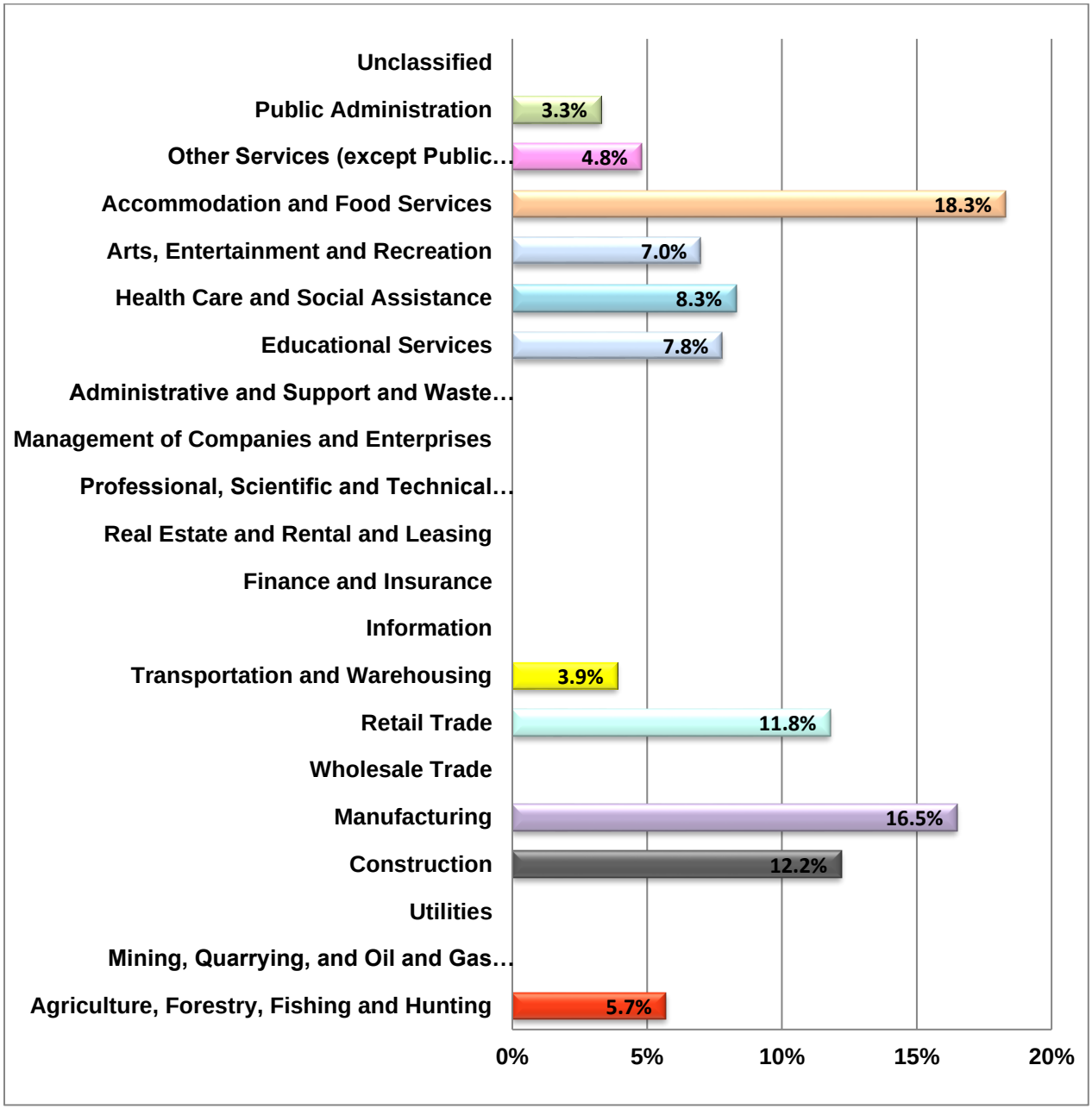
1. Riverside Regional Medical Center
2. Bayshore Concrete Products Company
3. Northampton County Schools
4. County of Northampton
5. Chesapeake Bay Bridge Tunnel
6. Heritage Hall
7. New Raveena Inc
8. Food Lion
9. Tankard Nurseries
10. Ballard Fish and Oyster Company Inc.
11. David's Nursery
12. Burger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

Source: Virginia Employment Commission, Quarterly Census of Employment and Wages (CQEW), 1st Quarter (January, February, March) 2015.

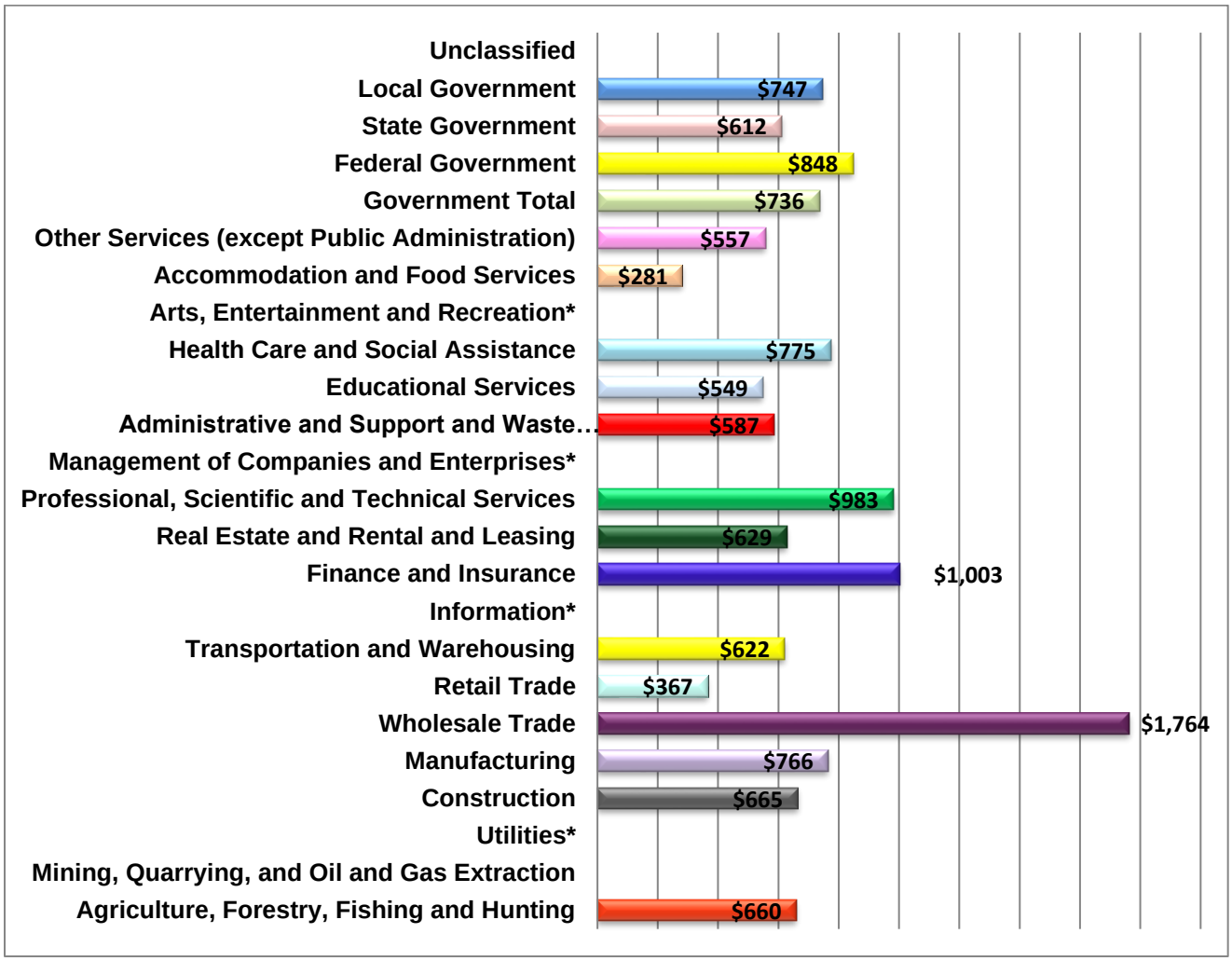
NEW HIRES BY INDUSTRY



TURNOVER BY INDUSTRY



AVERAGE WEEKLY WAGE BY INDUSTRY



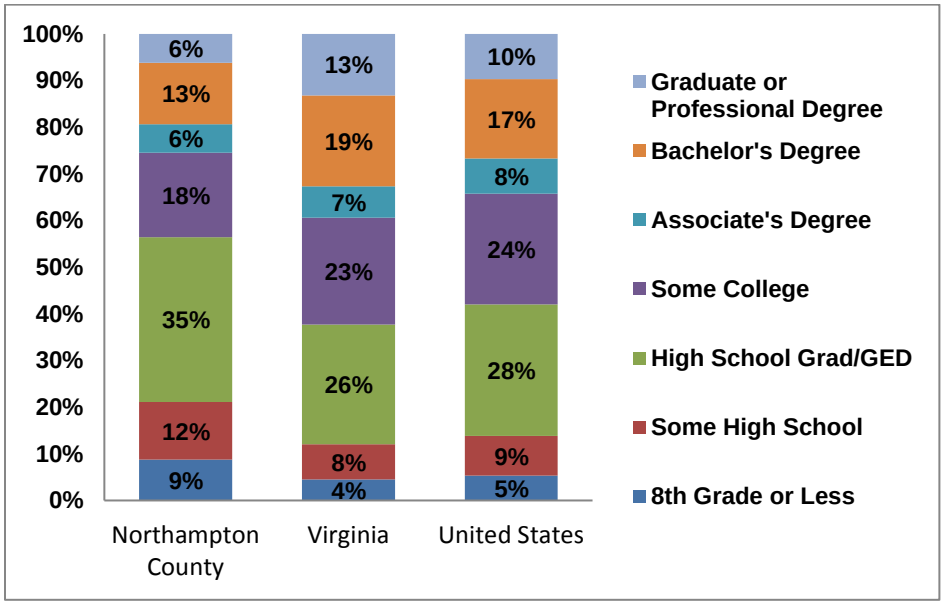
EDUCATION PROFILE

The Education Profile for Northampton County provides an assortment of data collected from the States Census Bureau American Community Survey, 2010 - 2014.

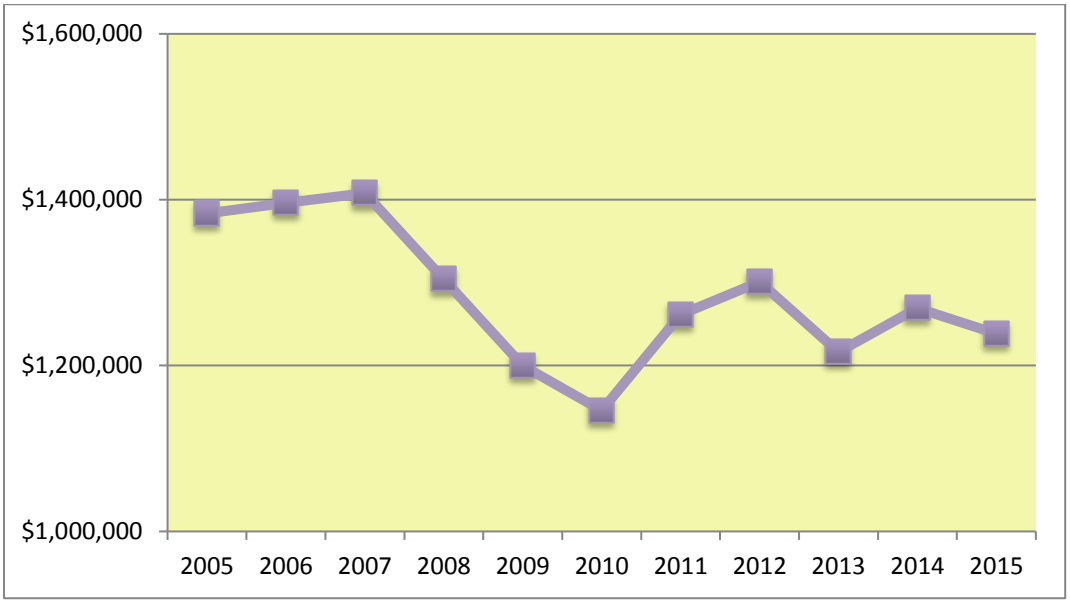
Education levels for individuals ages 18 and over are broken down by the following categories: 8th grade or less, some high school, high school graduate/GED, some college, associate's degree, bachelor's degree, graduate or professional degree. Also provided are the annual graduate data trends for the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

Educational Attainment

Source: U.S. Census Bureau
American Community Survey, 2010 - 2014.
(Population 18 years and over)



Local Option Sales Tax Trends

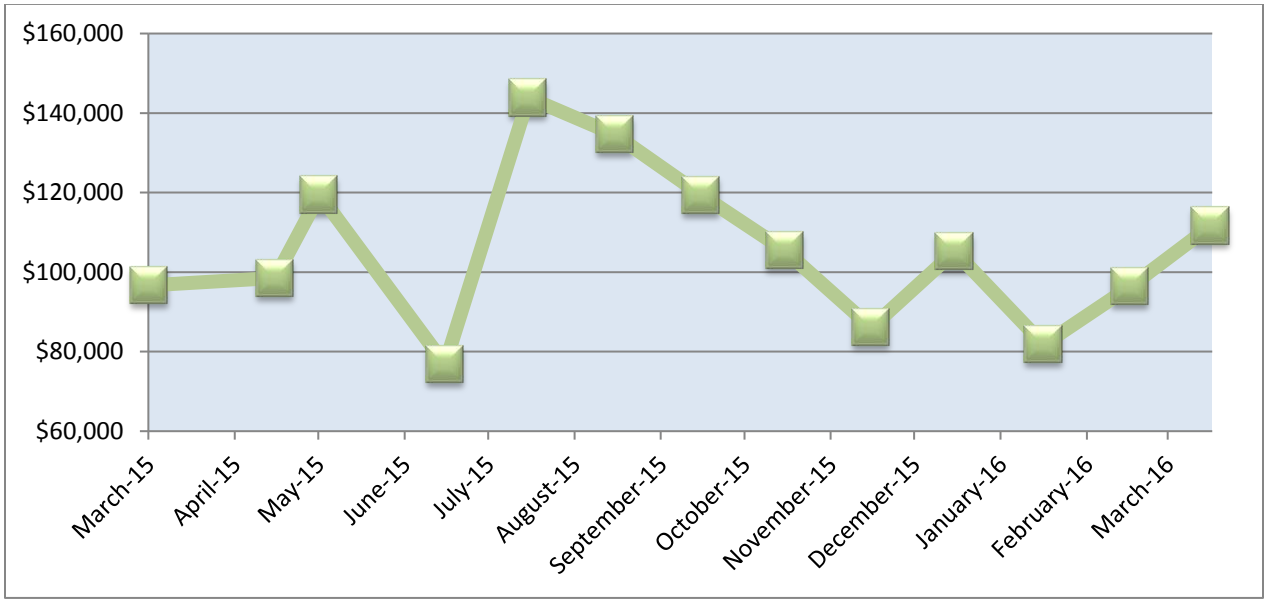


Year	Northampton County	Virginia
2005	$1,383,369	$976,923,577
2006	$1,396,025	$1,028,544,074
2007	$1,407,884	$1,056,766,678
2008	$1,303,868	$1,032,815,078
2009	$1,199,912	$979,594,664
2010	$1,145,874	$992,820,512
2011	$1,261,387	$1,035,981,229
2012	$1,300,717	$1,080,663,042
2013	$1,216,435	$1,093,292,668
2014	$1,269,279	$1,131,194,860
2015	$1,238,398	$1,159,296,384

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



Year	Northampton County	Virginia
Mar-15	$96,686	$98,055,674
Apr-15	$98,550	$97,102,804
May-15	$119,486	$100,527,553
Jun-15	$76,840	$83,115,661
Jul-15	$143,875	$98,165,027
Aug-15	$134,603	$97,815,827
Sep-15	$119,395	$100,643,142
Oct-15	$105,484	$103,779,216
Nov-15	$86,082	$95,879,771
Dec-15	$105,242	$119,052,844
Jan-16	$81,822	$82,117,925
Feb-16	$96,321	$87,669,475
Mar-16	$111,657	$103,129,428

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 $73,754,459 in 2014 and approximately 781 tourism-related jobs are located in the County. Travel expenditures increased by 3.6% since 2013 and tourism-related jobs increased by 1.7% since 2013. 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 FY17 budget shows no increase from the amended budget FY16. For FY17, the County is anticipating $270,000 in Transient Occupancy Tax which has grown by 5.88% in the last five years. Budgeted Food and Beverage Taxes for the FY17 budget shows no change from the amended budget FY16. For FY17, the County is anticipating $300,000 in Food and Beverage Taxes which has remained flat over the last five years.

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 FY16, property tax revenue is expected to generate 68% of General Fund revenues compared to 67% in FY15. For FY16, current year real estate tax revenues are expected to increase slightly over FY15, by $52,458, or a slight increase of less than .4%.

BUDGET PROCESS

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

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

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

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

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

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

Gather Historical Data

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

Preparation of Departmental Requests and Revenue Estimates

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

Consolidate Preliminary Budget

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

Evaluate Service Priorities and Objectives

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

Balance Proposed Budget

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

Legislative Review

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

Budget Adoption

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

Budget Amendments

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

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

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

BUDGET CALENDAR

November:

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

December:

- ✓ Budget requests and goals and objectives are formulated by department heads and constitutional officers
- ✓ Finance Department reviews department budget submissions and goals and objectives
- ✓ Meetings with department heads, County Administrator and Finance Director to review and discuss budget requests
- ✓ School Board budget is requested

December/January:

- ✓ County Administrator and Finance Director develop preliminary master budget
- ✓ Request School Board's request for local contribution by December 31
- ✓ Revenue is compiled and presented to the Board of Supervisors

February/March:

- ✓ The Finance Director and County Administrator balance appropriations to estimated revenues to develop a recommended budget
- ✓ Expenditures are compiled and presented to Board of Supervisors
- ✓ Budget meetings as necessary with Board of Supervisors and School Board

April:

- ✓ Board of Supervisors sign off on equalized tax rate and potential maximum budget rate when required
- ✓ If necessary, Board of Supervisors holds work sessions to review the proposed budget and make necessary changes

May:

- ✓ Proposed budget advertised
- ✓ Reassessment hearing and approval of equalized tax rate when required
- ✓ Budget public hearing

June:

- ✓ Budget vote and adoption
- ✓ 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
H. Spencer Murray, Chairman
Larry E. LeMond, Vice Chairman
Granville F. Hogg, Jr.
Oliver H. Bennet
Robert Duer

Katherine H. Nunez
County Administrator

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

6/30/2016

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 2017 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 2017 Budget totals $42,375,399, an increase of $250,766 from the adopted Fiscal Year 2016 budget. The development of the Fiscal Year 2017 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 a new equalized tax structure $.8253 with a slight increase in the real estate tax rate of an additional $.0047 to a rate of $.83 per $100 valuation. The personal property tax rate remains at $3.90 per $100 valuation. The projection of local, state and federal revenues is difficult and there will be constant refinement throughout the year to ensure that our projections are being met.

At the local level, we are seeing mixed results that do not deliver a clear message if our local economy is on the rebound. The housing economy has had mixed results, with the Town of Cape Charles experiencing growth in new construction while the rest of the County has not had the same level of increase. Tax revenue remains flat for Fiscal Year 2017. The revenue streams that are influenced through visitor or transitory traffic moving through the county also remain flat. While the Transient Occupancy Tax and Meals & Beverage Tax are expected to remain consistent, the Sales Use Tax is slightly lower.

As part of the budget, we continue to contribute to the Capital Reserve Fund. At the end of Fiscal Year 2016 budget, a contribution will be made in the amount of $777,640 which will bring the Capital Reserve Fund balance to $1,825,735 if there are no expenditures made from this fund during the current fiscal year. The planned Fiscal Year 2017 contribution is $300,000. The intention behind the creation of this Capital Reserve Fund is that as school-related debt is near or at retirement then 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 of the County.

While there has been minimal real change in the tax rate structures, the Fiscal Year 2017 budget does provide for 6 additional positions and a 2 percent pay raise (mandated by the state and extended to all county employees). The County's Health and Dental insurance plans have been negotiated with changes in benefits, specifically in the plan types. A Health Savings Account Plan has been added. The Virginia Retirement System (VRS) Employer Contribution rate for FY17 is 8.16%, a decrease from the FY16 rate of 9.64%, with the enhanced 1.7% benefit extended to Emergency Services personnel. The Group Life Insurance Employer (GLIP) contribution rate for FY17 is 1.31%, which is an increase from the FY16 rate of $1.19%.

The budget continues the County's commitment to supporting each volunteer fire company. Since FY 2007, this per company contribution has increased almost 58% from $19,000 to $30,000, for each of the 5 volunteer agencies. The County continues to cover the cost of providing Line of Duty coverage for all volunteers as a result of the State ceasing it's funding of this benefit and requiring the localities to address this issue. In the FY2017 budget, the County continues to fund the volunteer incentive program which provides a voucher to be applied to a volunteer's personal property tax bill, if qualified. The incentive is $125 per person.

The County is also providing the third 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.

The Solid Waste tipping fee remains at $69.00 per ton. This tipping fee allows us to collect sufficient revenues from solid waste to cover the cost of our third party vendor to haul and transport all trash from Northampton County to a privately owned landfill off the Eastern Shore for disposal as well as the cost of the third party vendor for recycling services.

For capital expenditures, the FY2017 contains several items as part of the budget without relying upon any lease-purchase financing. The Sheriff's department will be continuing its vehicle replacement cycle with the purchase of a vehicle at $40,810 each (the purchase of 3 additional replacement vehicles was expedited near the end of FY 2016); the Solid Waste department will be continuing its replacement of the greenboxes with the purchase of 8 greenboxes at $1,156 each. In addition, the Solid Waste department includes $25,000 for replacement tires for the landfill loader.

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

In January 2016, a new Board of Supervisors took office. The Board is in the process of adopting new strategic goals for the County through a Strategic Plan process. For the calendar year 2016, the Board adopted a list of priorities to govern the work plan for the County staff and the development of the Fiscal Year 2017 budget; the list is provided below.

1. Complete the FY2017 Budget
2. Implement the 2009 Zoning Ordinance and Amendments
3. Finalize USDA Obligation
4. Finalize/Adopt Board Member Manual
5. Finalize EMS/Volunteer Agency Agreements
6. Reach final decision on Emergency Medical Services (EMS)' request for garage addition
7. Finalize EMS request for additional staff in the FY2017 budget and determine source of funding
8. Review VA Department of Health Services Contract for FY17 and their building needs
9. Update the County's Capital Plan
10. Review County-owned properties and sell unused assets
11. Finalize County involvement of right-of-way for the new state road, the Cape Charles Access Road
12. Conduct Compensation and Classification Study
13. Review the Agricultural Forestal District Application Ranking System
14. Participate and complete the Stronger Economies Together (SET) Grant
15. Review the needs of the E-911 System in terms of public safety communications and capital equipment in the southern end of the county.
16. Resolve the boundary adjustment request from the Town of Eastville
17. Reach determination on the request from the Town of Cape Charles regarding the request for a Historic Overlay District
18. Review and determine appropriate staffing levels for Code Compliance, Building Department and the Parks Departments as part of the Fiscal Year 2017 budget.
19. Restructure the Quarterly Financial Statements.
20. Review and update as needed the County's financial policies.
21. Review and update the County's personnel policies.
22. Centralization of all finance staff.
23. Finalize the review of the following business project plans: Rural Health, Hecate Solar Farm, renovation of Sunset Beach Hotel & Campgrounds, and Bay Storage expansion.
24. Keep abreast of the move of the Riverside Shore Memorial Hospital from Northampton County to Accomack County and their business plan for the old hospital building and property.
25. Review the County website content and maintain it.
26. Identify Stormwater Management Facilities (pond maintenance).
27. Re-draft Residential Rental Ordinance to deal with vacant properties only.
28. Consider/plan session for review of Strategic Plan.

29. Track Legislative Agenda for 2016/2017.
30. Elimination of paper through agenda automation.
31. Request assistance from the Commissioner of Revenue in review of the State Land Evaluation Advisory Committee (SLEAC) Land Use Values.
32. Update and maintain the County Business Guide.
33. Develop/adopt Economic Development & Workforce Development Plan.
34. Develop plan to address abandoned buildings in the County.
35. Discuss the future management/ownership of the public docking facilities at Wise Point, currently owned and managed by US Fish & Wildlife.

BUDGET OVERVIEW

The total FY17 budget of $42,375,399 reflects an overall increase of $250,766 from the adopted FY16 budget. The following table summarizes the Public Hearing County Budget:

FUND EXPENDITURES	2015 ACTUAL AMOUNT	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET	FY17 - FY16 VARIANCE	% CHANGE
General Fund	$24,689,240	$25,497,243	$25,763,594	$266,351	1.04%
Less Transfers	($13,294,466)	($13,587,874)	($13,557,772)	$30,102	-0.22%
Net General Fund	**$11,394,774**	**$11,909,369**	**$12,205,822**	**$296,453**	**2.49%**
Social Services Fund	$2,296,326	$2,509,312	$2,500,685	($8,627)	**-0.34%**
Less Transfers	$0	($73,558)	($69,664)	$3,894	**-5.29%**
Net Social Services Fund	**$2,296,326**	**$2,435,754**	**$2,431,021**	**($4,733)**	**-0.19%**
ES Regional Jail Fund	$3,606.633	$3,602,085	$3,706,375	$104,290	**2.90%**
Harbor Improvement Fund	$0	$0	$20,000	$20,000	**0.00%**
Wastewater	$17,801	$0	$0	$0	**0.00%**
Capital Reserve	$777,640	$777,640	$300,000	($477,640)	**-61.42%**
School Capital Projects	$796,672	$0	$0	$0	**0.00%**
General Debt Service	$2,758,069	$2,760,624	$2,757,507	($3,117)	**-0.11%**
School Debt Service	$121,372	$345,196	$342,914	($2,282)	**-0.66%**
Public Utilities Fund	$165,200	$199,717	$183,435	($16,282)	**-8.15%**
IDA Operating Fund	$0	$17,325	$16,673	($652)	**-3.76%**
NC Tourism Capital Fund	$0	$40,500	$40,500	$0	**0.00%**
School Funds	$20,400,176	$20,036,423	$20,371,152	$334,729	**1.67%**
Net Grand Total	**$42,334,663**	**$42,084,133**	**$42,375,399**	**$250,766**	**0.60%**

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

In 2016, the County conducted a general reassessment. Due to a drop in real estate values the resulting equalized real estate tax rate went from $.6805 to $.8253. The approved FY17 budget incorporates this real estate equalized tax rate of $0.8253 per $100 of assessed value plus a slight increase of $0.0047 for a total real estate tax rate of $0.83 per $100 of assessed value. The personal property tax rate remains at $3.90 per $100 of assessed value.

In an effort to stabilize the tax base and preserve farmland, forests and open space in the County, the FY17 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. In addition, the County has three programs to allow for a reduced tax obligation: the disabled veterans' exemption, the elderly exemption and the rehabilitation exemption. For FY17, these programs are estimated to reduce the real estate tax levy of the County as follows:

AFDs and Conservation Easements	$ 943,982
Other Exemptions (Disabled, Elderly and Rehab)	$ 126,857
Total	**$1,070,839**

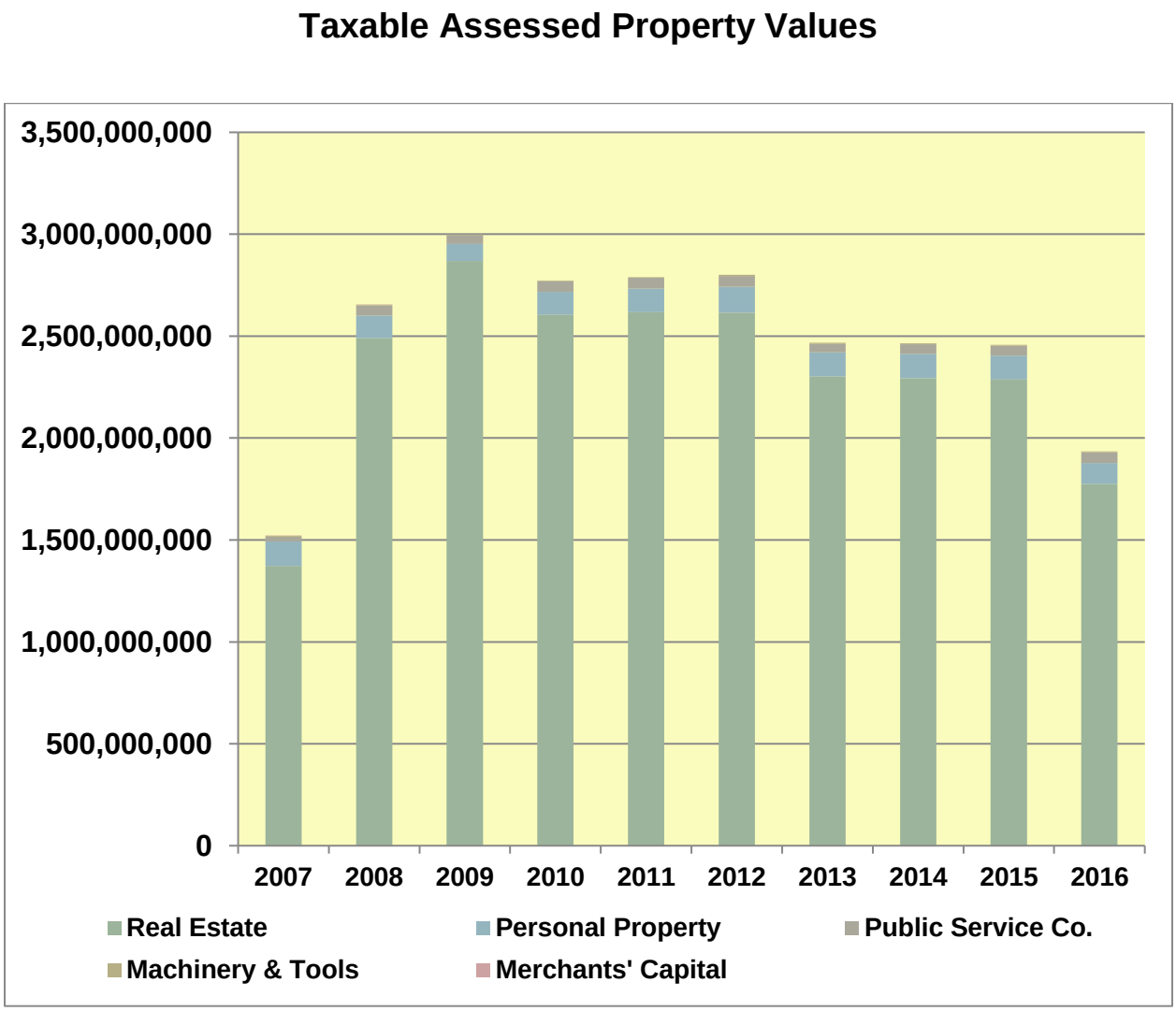
Personal property tax revenue for FY17 is estimated at $39,646 more than the amended budget FY16. The tangible personal property rate remained at $3.90 per $100 assessed value. The Machinery & Tools tax rate remains constant as well as the Farm Equipment tax rate. The Airplane tax rate remained at $3.90 in FY17.

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 $1,421,967. This amount will enable the County to provide car tax relief of 54% up to the first $20,000 in value for FY17.

Assessed values for real estate were equalized for FY17 using actual assessments. 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 $142,806. Tax rates and estimated revenues for FY17 are as follows:

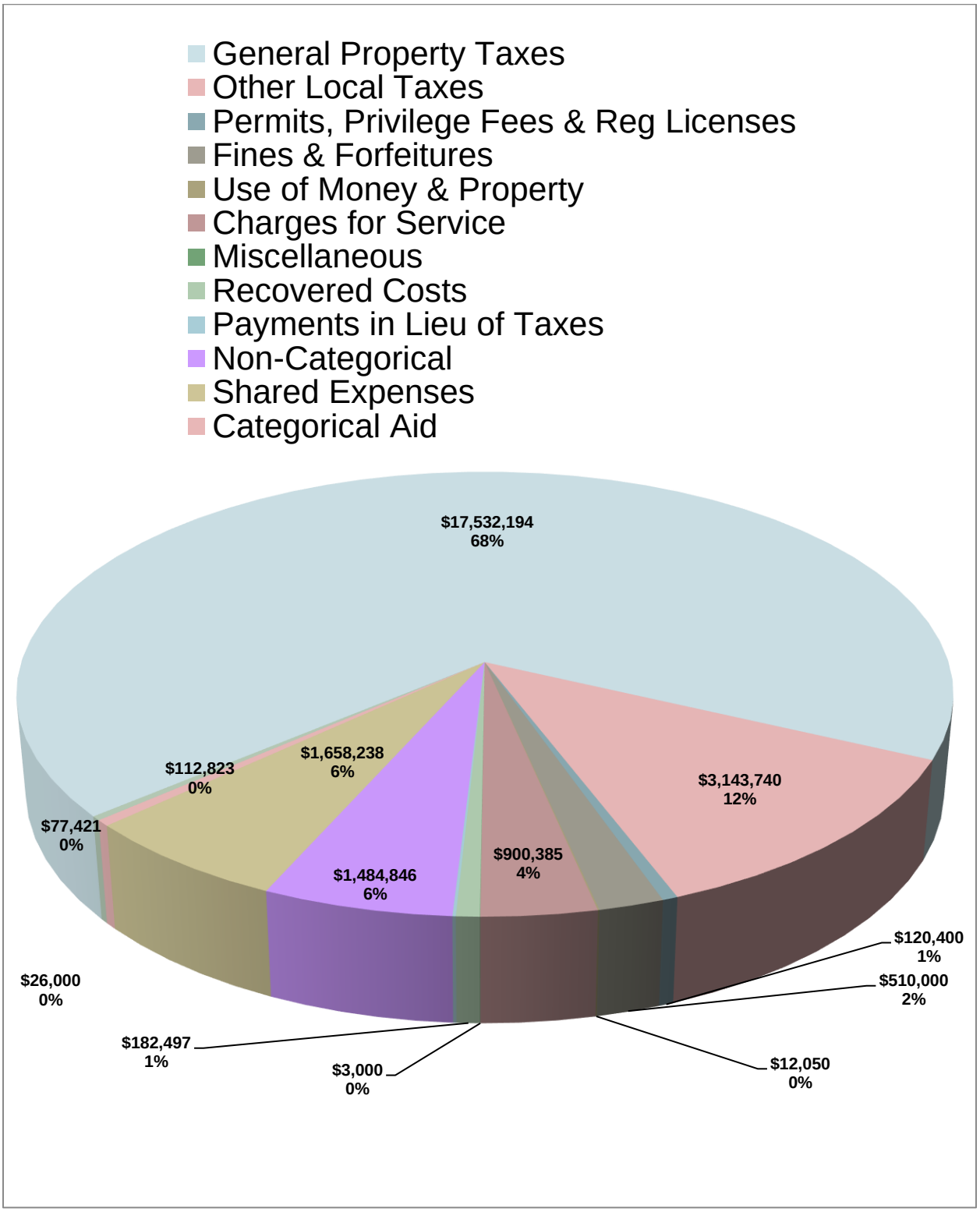
Property Class	2016 Assessed Value	Rate/$100 (BOS WORK)	Tax Levy	Proration Factor	PPTRA Applied	Net Levy	Coll. Rate	Projected FY17 Tax Revenue
Real Estate	$1,900,727,758	$ 0.8300	$15,776,040			$15,776,040	95.00%	$14,987,238
R Estate-Supplemental billings		$ 0.8300	$0			$0	95.00%	$0
AFD's Existing Prior to Land Use Taxation Repeal	($114,380,500)	$ 0.8300	($949,358)			($949,358)	100.00%	($949,358)
AFD's-Approved after repeal of Land Use Taxation		$ 0.8300	$0			$0	100.00%	$0
Preservation/Conservation Easements		$ 0.8300	$0			$0	100.00%	$0
Disabled Veteran's Exemption	($15,371,000)	$ 0.8300	($127,579)			($127,579)	100.00%	($127,579)
Elderly Exemption								
Rehab Exemption								
Subtotal Real Estate	**$1,770,976,258**		**$14,699,103**			**$14,699,103**		**$13,910,301**
Public Service Companies								
Real Estate-Public Service Cos.	$52,285,130	$ 0.8300	$433,967			$433,967	100.00%	$433,967
Pers. Property-Public Service Cos.	$12,074	$ 3.9000	$471			$471	100.00%	$471
Subtotal Public Service Companies	**$52,297,204**		**$434,437**			**$434,437**		**$434,437**
Personal Property - Vehicle, Business, motorcycles, motorhomes, aircraft, trailers	$83,586,900	$ 3.9000	$3,259,889	4.2500%	($1,147,385)	$1,973,958.81	87.00%	$1,717,344
Pers. Prop-Supp. Billings-regular	$20,000,000	$ 3.9000	$780,000	47.9900%	($274,582)	$131,096.00	87.00%	$114,054
Disabled Veteran Exemption	($198,600)	$ 3.9000	($7,745)			($7,745.40)	100.00%	($7,745)
Subtotal Personal Property-Regular	**$103,388,300**		**$4,032,144**		**($1,421,967)**	**$2,097,309**		**$1,823,652**
Boats - Regular	$9,561,600	$ 0.9900	$94,660					
Plus Boats supplement billing		$ 0.9900	$0					
Subtotal Boats	**$9,561,600**	**$ 0.9900**	**$94,660**			**$94,660**	**92.32%**	**$87,390**
Subtotal Farm Equipment	**$7,561,800**	**$ 1.4300**	**$108,134**			**$108,134**	**98.82%**	**$106,858**
Mobile Homes								
Mobile Home -RE	$3,039,100	$ 0.8300	$25,225			$25,225	70.00%	**$17,657**
Mobile Homes Personal Property	$51,300	$ 3.9000	$2,001			$2,001	70.00%	**$1,400**
Mobile Homes - RE Supplement	$160,000	$ 0.8300	$1,328			$1,328	70.00%	**$930**
Mobile Homes - PP Supplement		$ 3.9000	$0			$0	70.00%	**$0**
Subtotal Mobile Homes	**$3,250,400**		**$28,553**			**$28,553**		**$19,987**
Machinery & Tools	$4,509,500	$ 2.0000	$90,190			$90,190	100.00%	$90,190
Machinery & Tools - Supplements		$ 2.0000	$0			$0	97.00%	$0
Machinery & Tools - Vehicles		$ 3.9000	$0			$0	97.00%	$0
Machinery & Tools -Vehicles - Supplements		$ 3.9000	$0			$0	97.00%	$0
Subtotal Machinery & Tools	**$4,509,500**		**$90,190**			**$90,190**		**$90,190**
Heavy Equipment	$468,900	$ 2.8600	$13,411			$13,411	85.00%	$11,399
Subtotal Heavy Equipment	**$468,900**		**$13,411**			**$13,411**		**$11,399**
Business Personal Property Late Filing Fees	**$10,000**		**$10,000**			**$10,000**	**81.14%**	**$8,114**
Totals	**$1,952,023,962**		**$19,510,631**		**($1,421,967)**	**$17,575,797**		**$16,492,329**

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



With the 2016 reassessment, property values decreased by $392,093,199, a reduction of 16.72%. Property tax revenues for Public Service Companies have increased by $3,391,895. Personal property tax is levied on the tangible assets of individuals, primarily motor vehicles and increased by $6,610,400.

FY17 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.

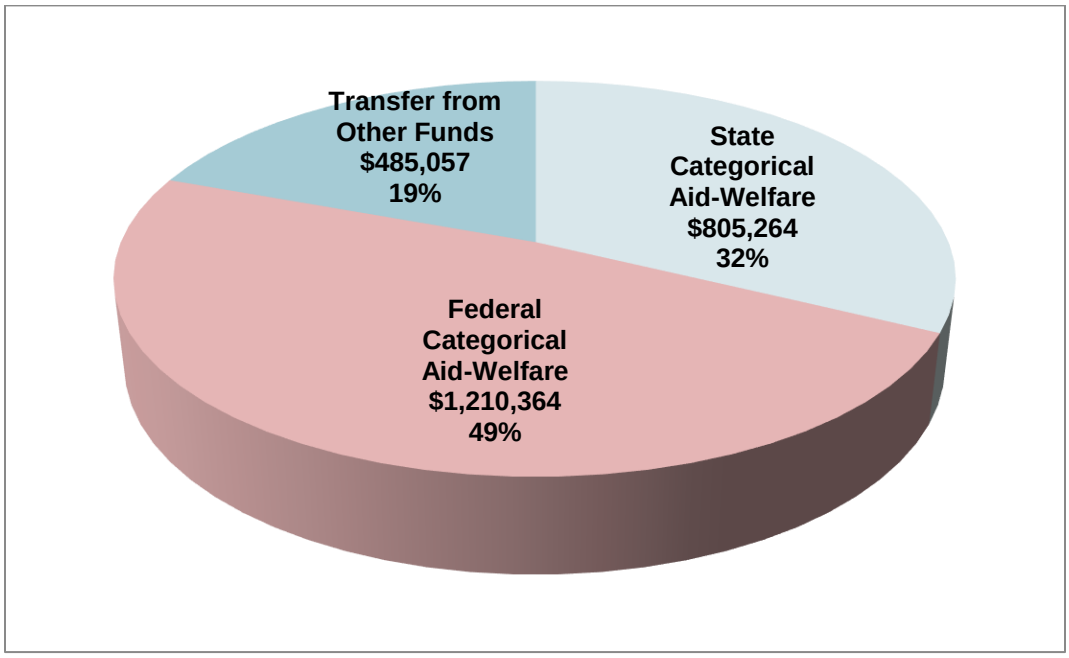


The County's fee schedules for FY17 remained unchanged from FY16.

The Food and Beverage Tax was approved by voter referendum in the fall of 2002 and is estimated to generate $300,000 in FY17. Due to little change in our economy, this revenue is constant with the budget estimate for FY16. 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 FY17, the tax will generate an estimated $506,000, roughly the same level as in FY16. Sales Tax revenues for FY17 have been estimated to slightly increase by $2,474 from the FY16 budget 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.

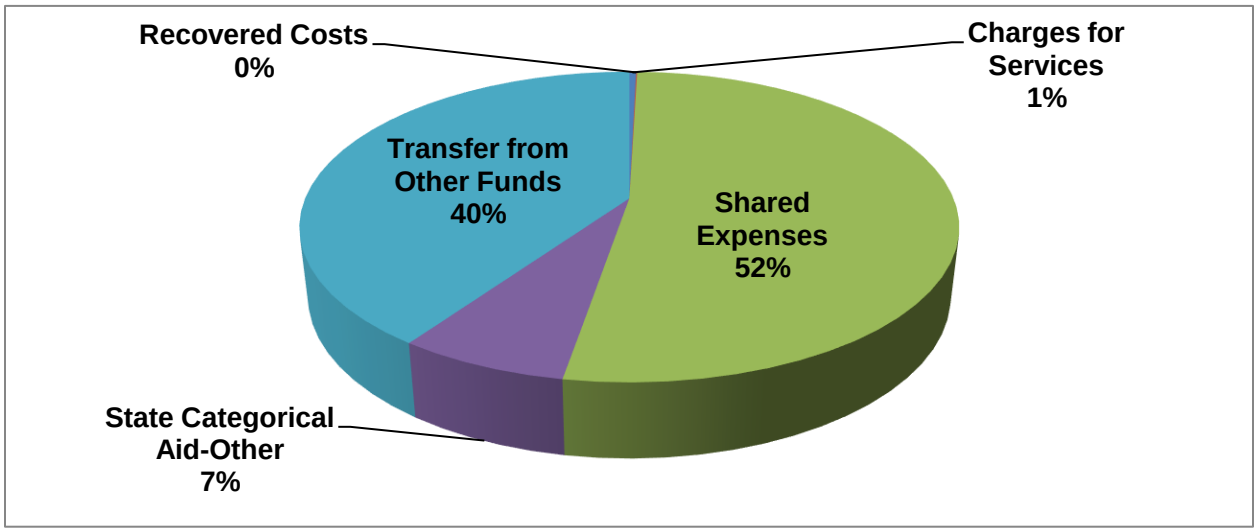
SOCIAL SERVICES FUND

Budgeted revenues for FY17 in the Social Services Fund reflect an overall decrease of $8,627 from the adopted FY16 budget. State and Federal revenues are budgeted at $805,264 and $1,140,700 respectively. These estimates reflect a State increase from the adopted FY16 budget of .5% and an .8% decrease in Federal funding. The FY17 budgeted local contribution is budgeted at $485,057 which is a decrease of .6% from the FY16 adopted budget. 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 $1,504,819. The state is expected to contribute a total of $2,187,056 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 $1,749,182 in sales tax funding and $7,084,787 in categorical aid for Northampton County Public Schools in FY17. These estimates amount to an increase of 7.85% in sales tax and a .69% 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 17 & 18, the composite index is .4913. This is an increase from FY15/16 composite index of .0073, which generally translates to a decrease in state aid.

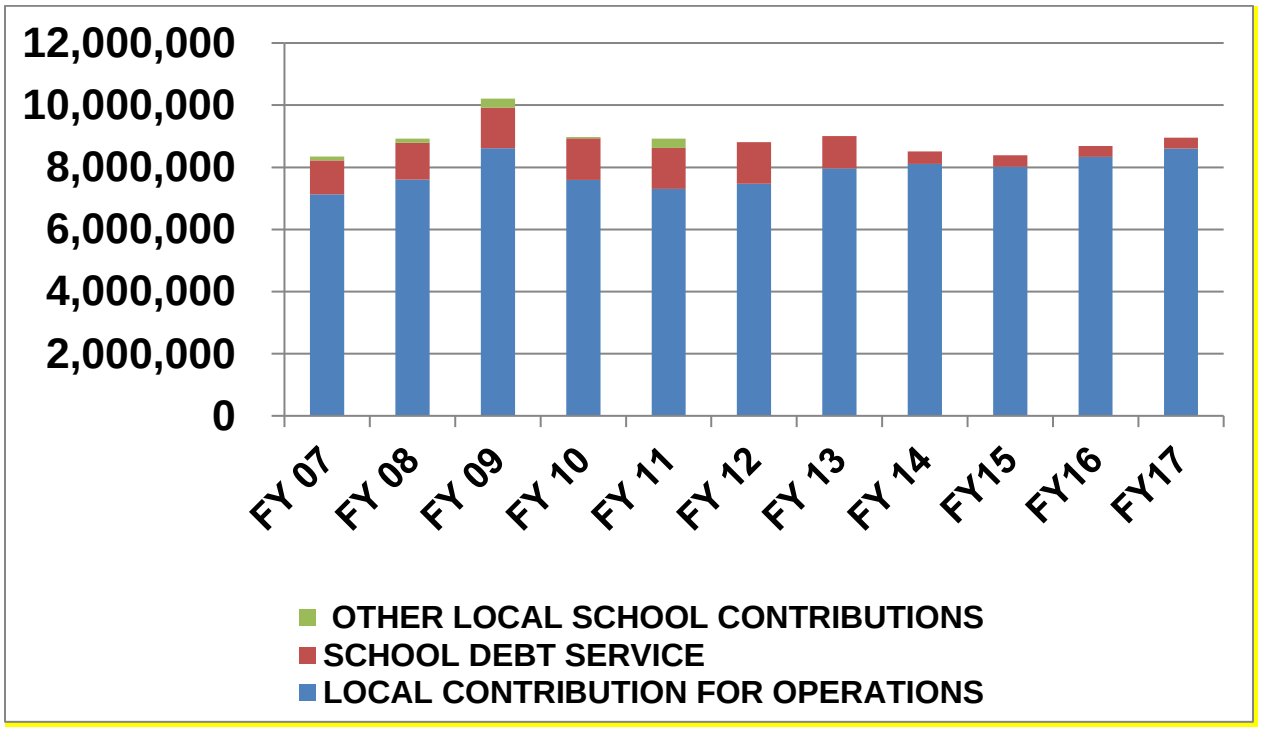
Local Contribution – Includes funds for regular school operation, including the local share of the State Standards of Quality. Additional funds are appropriated for Debt Service. The local operating contribution for FY17 of $8,607,077 reflects an increase of $267,605 or 3.2%. For FY14, School Administration had a surplus of $419,326. Final numbers are not available at this time for FY15 but the school has predicted there will be a surplus.

The following chart illustrates the local contribution to the schools from FY2006 to FY2017.

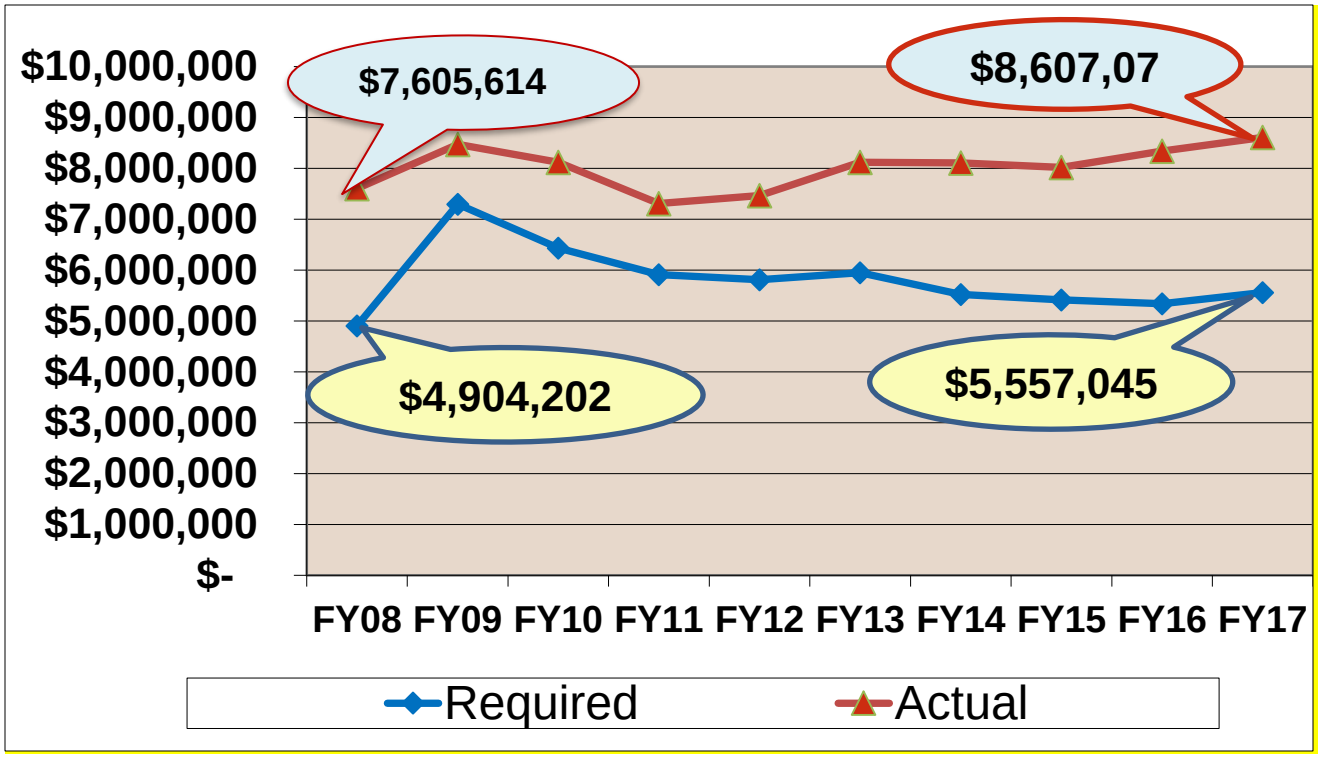
FY	LOCAL CONTRIBUTIONS FOR OPERATIONS	SCHOOL DEBT SERVICE	OTHER LOCAL SCHOOL CONTRIB.	GRAND TOTAL
FY06	$7,112,975	$1,107,900	$130,317	$8,351,192
FY07	$7,129,748	$1,088,100	$132,468	$8,350,316
FY08	$7,605,614	$1,183,075	$134,030	$8,922,719
FY09	$8,615,498	$1,305,038	$290,303	$10,210,839
FY10	$7,590,508	$1,342,352	$ 44,847	$8,977,707
FY11	$7,307,993	$1,319,056	$297,281	$8,924,330
FY12	$7,466,737	$1,343,087	$0	$8,809,824
FY13	$7,963,501	$1,044,269	$0	$9,007,770
FY14	$8,108,243	$406,449	$0	$8,514,692
FY15	$8,016,766	$368,359	$0	$8,385,125
FY16	$8,339,766	$345,196	$0	$8,684,962
FY17	$8,607,077	$342,914	$0	$8,949,991

Graphically, the above table appears as follows:

County Contributions to Schools

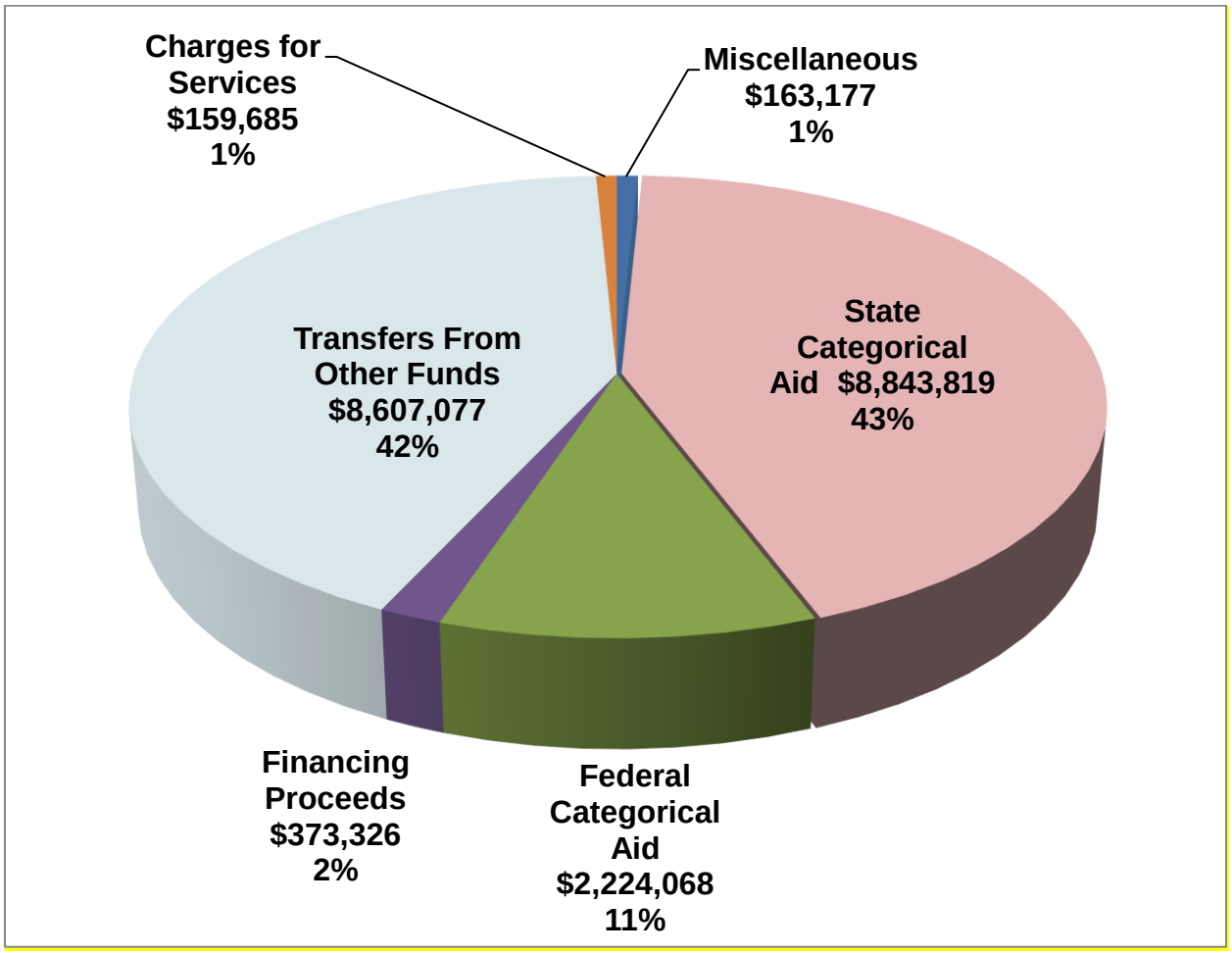


The County's actual contribution has historically exceeded the minimum level mandated by the Commonwealth.

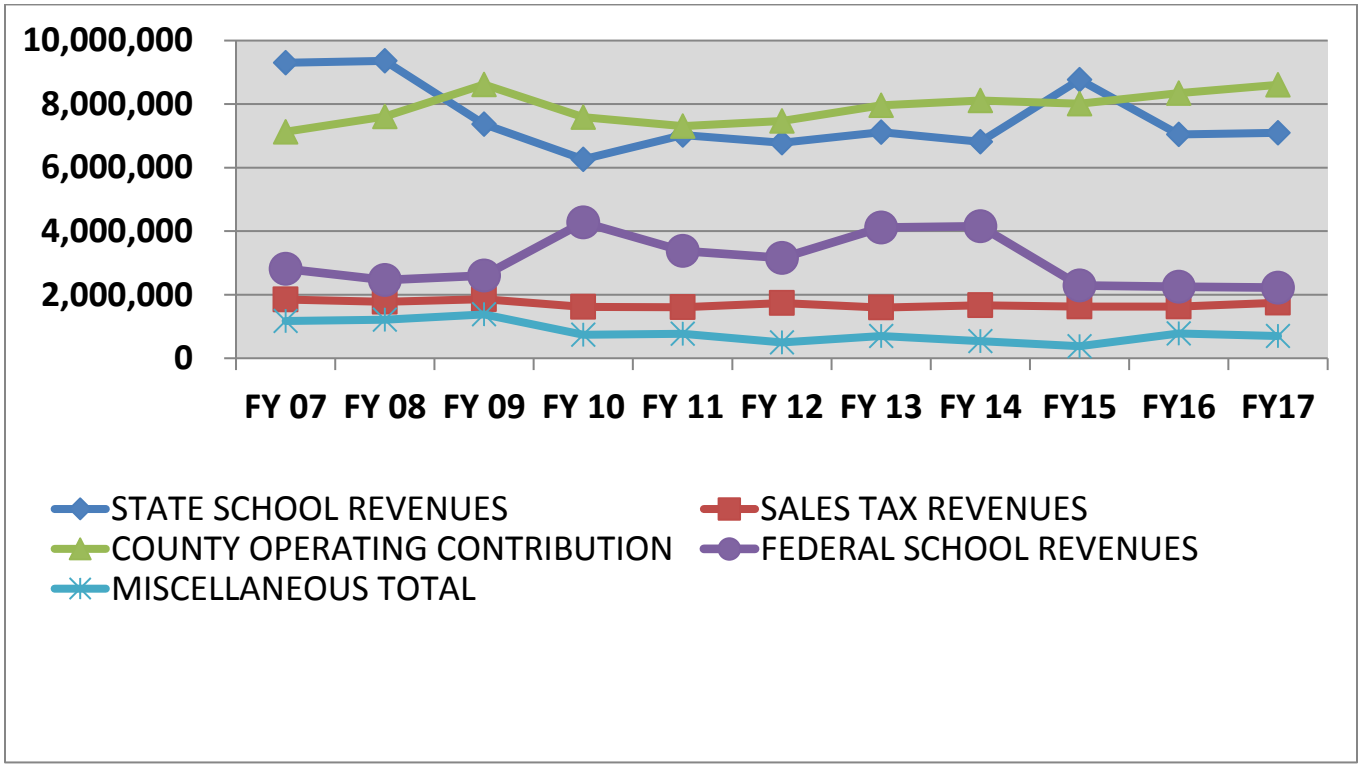


The following graph illustrates the School revenue sources:

Where the Money Comes From
School Operating Fund



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



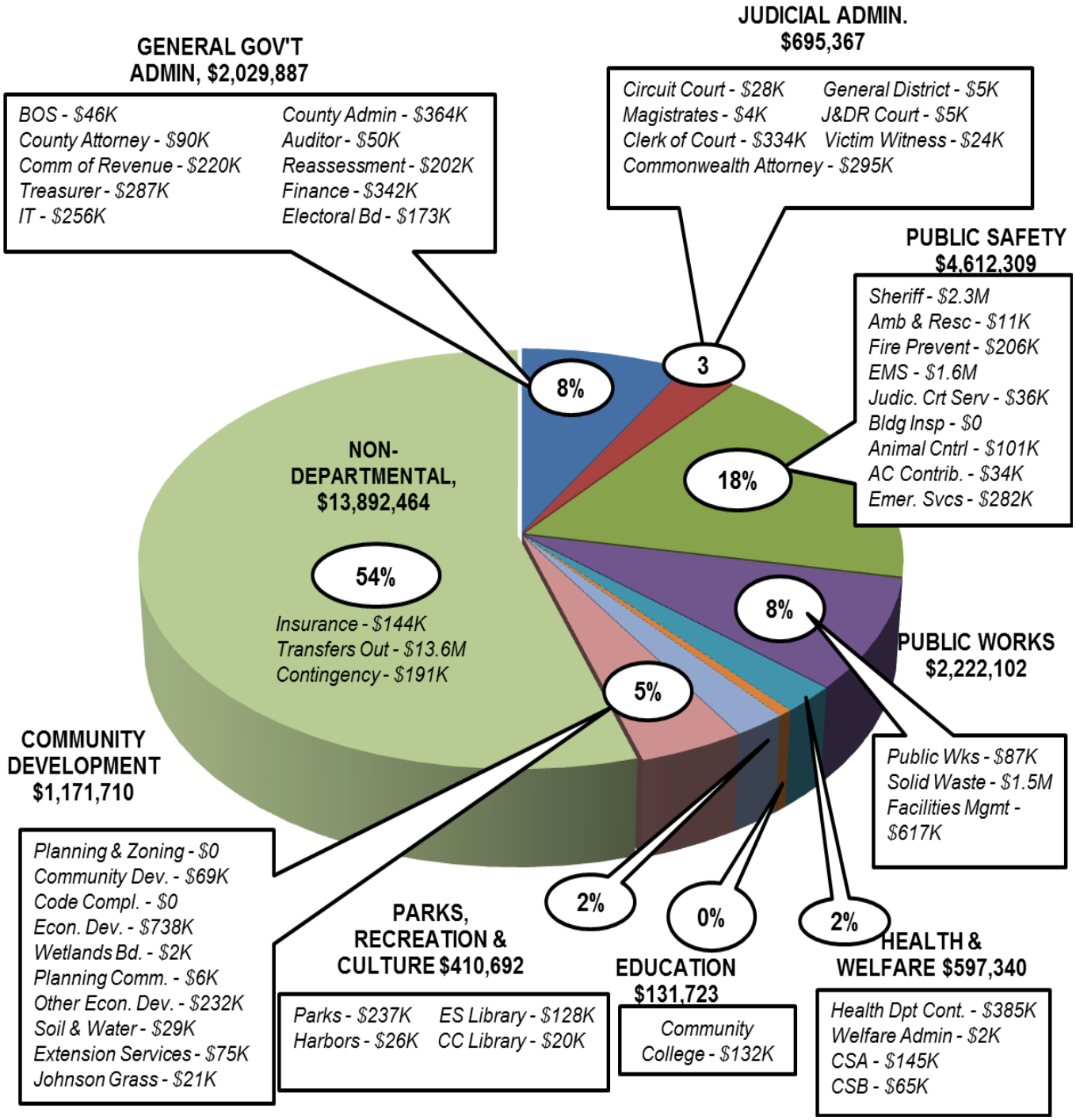
SUMMARY OF EXPENDITURES

GENERAL FUND

For FY17, net General Fund expenditures (net of inter-fund transfers) are $12,205,822 compared to $11,909,369 for the FY16 adopted budget for an increase of $296,453. The significant changes in expenditure and/or revenue are listed below:

- Emergency Medical Services – 4 FT EMT positions - $220,518
- Sheriff – School Resource Officer $53,813 and 1 replacement vehicle - $38,938
- Parks & Recreation – FT Parks & Rec Assistant - $36,890
- Economic Development – PT Building Inspector - $22,025
- Commissioner of the Revenue – 2 PT Field Workers - $17,582
- Solid Waste – Landfill loader replacement tires - $25,000 and green box replacements - $9,247

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


GENERAL GOV'T ADMIN, $2,029,887
BOS - $46K
County Attorney - $90K
Comm of Revenue - $220K
Treasurer - $287K
IT - $256K
County Admin - $364K
Auditor - $50K
Reassessment - $202K
Finance - $342K
Electoral Bd - $173K
8%
JUDICIAL ADMIN. $695,367
Circuit Court - $28K
Magistrates - $4K
Clerk of Court - $334K
Commonwealth Attorney - $295K
General District - $5K
J&DR Court - $5K
Victim Witness - $24K
3
PUBLIC SAFETY $4,612,309
Sheriff - $2.3M
Amb & Resc - $11K
Fire Prevent - $206K
EMS - $1.6M
Judic. Crt Serv - $36K
Bldg Insp - $0
Animal Cntrl - $101K
AC Contrib. - $34K
Emer. Svcs - $282K
18%
NON-DEPARTMENTAL, $13,892,464
54%
Insurance - $144K
Transfers Out - $13.6M
Contingency - $191K
8%
PUBLIC WORKS $2,222,102
Public Wks - $87K
Solid Waste - $1.5M
Facilities Mgmt - $617K
5%
COMMUNITY DEVELOPMENT $1,171,710
Planning & Zoning - $0
Community Dev. - $69K
Code Compl. - $0
Econ. Dev. - $738K
Wetlands Bd. - $2K
Planning Comm. - $6K
Other Econ. Dev. - $232K
Soil & Water - $29K
Extension Services - $75K
Johnson Grass - $21K
2%
PARKS, RECREATION & CULTURE $410,692
Parks - $237K
Harbors - $26K
ES Library - $128K
CC Library - $20K
0%
EDUCATION $131,723
Community College - $132K
2%
HEALTH & WELFARE $597,340
Health Dpt Cont. - $385K
Welfare Admin - $2K
CSA - $145K
CSB - $65K

CONTRIBUTIONS TO OUTSIDE AGENCIES

Accomack and Northampton Counties fund several agencies jointly through adopted polices and formal agreements. Listed in the following table are the agencies that requested funding for FY17 and the amount included in the approved budget.

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	%age Change
100-3102-52500	Eastern Shore Task Force	$8156.20	$5,900.00	$5,900.00	$0.00	0%
100-3203-52375	ES Emerg. Medical Serv. Council	$10,327.51	$11,456.00	$11,410.00	($46.00)	-0.4%
100-3204-52250	Vol Fire Dept - Cape Charles	$30,000.00	$30,000.00	$30,000.00	$0.00	0%
100-3204-52275	Vol Fire Dept - Cheriton	$30,000.00	$30,000.00	$30,000.00	$0.00	0%
100-3204-52300	Vol Fire Dept - Exmore/Community	$30,000.00	$30,000.00	$30,000.00	$0.00	0%
100-3204-52400	ES Fire Training Center/Acc Co.	$13,700.00	$13,700.00	$13,700.00	$0.00	0%
100-3204-52550	Vol Fire Dept - Eastville	$30,000.00	$30,000.00	$30,000.00	$0.00	0%
100-3204-52575	Vol Fire Dept - Nassawadox	$30,000.00	$30,000.00	$30,000.00	$0.00	0%
100-3204-52600	NC Fire & Rescue Commission	$7,906.39	$8,700.00	$8,700.00	$0.00	0%
100-3204-52750	VA Dept. of Forestry	$2,307.51	$2,308.00	$2,308.00	$0.00	0%
100-3303-52710	VJCCA Program/Accomack Co.	$8,151.43	$2,500.00	$2,500.00	$0.00	0%
100-3503-52180	A-N Animal Control Facility	$21,985.76	$33,138.00	$34,469.00	$1,331.00	4%
100-3505-56500	ESVA 911 Commission	$225,365.32	$289,796.00	$238,736.00	($51,060.00)	-17.6%
100-5101-52625	NC Health Department	$359,175.00	$385,049.00	$385,049.00	$0.00	0%
100-5205-56400	ES Community Services Board	$61,538.00	$65,941.00	$65,941.00	$0.00	0%
100-5309-52650	NC Social Services-CSA Program	$174,000.00	$145,000.00	$145,000.00	$0.00	0%
100-6501-52350	ES Community College	$20,723.00	$20,723.00	$20,723.00	$0.00	0%
100-6501-52678	Community College Expansion Contribution	$111,000.00	$111,000.00	$111,000.00	$0.00	0%
100-7302-56450	Eastern Shore Public Library	$124,892.00	$124,892.00	$127,559.00	$2,667.00	2.1%
100-7303-52675	Cape Charles Memorial Library	$20,000.00	$20,000.00	$20,000.00	$0.00	0%
100-8102-52100	Eastern Shore of Virginia Housing Alliance	$4,747.00	$4,747.00	$4,747.00	$0.00	0%
100-8102-52125	A-N Planning District Comm.	$32,518.00	$32,518.00	$32,518.00	$0.00	0%
100-8102-52210	Miscellaneous Contributions	$8,394.00	$10,000.00	$10,000.00	$0.00	0%
100-8102-52325	ES Area Agency on Aging	$14,400.00	$14,400.00	$14,400.00	$0.00	0%
100-8102-52450	ES of VA Res Cons & Devpt Comm.	$7,281.00	$7,281.00	$7,281.00	$0.00	0%
100-8108-52175	A-N Transportation District Comm	$18,665.38	$18,666.00	$18,666.00	$0.00	0%
100-8108-52200	OPSAIL - Other Contributions	$0.00	$0.00	$0.00	$0.00	0%
100-8108-52700	Star Transit	$68,640.00	$68,640.00	$89,440.00	$0.00	30%
100-8108-52725	VA ES Tourism Commission	$121,500.00	$121,500.00	$121,500.00	$0.00	0%
100-8108-52726	Tourism Infrastructure Grant Program	$0.00	$0.00	$0.00	$0.00	0%
100-8108-52727	VA Tourism Corp. Cross the Bay	$0.00	$0.00	$0.00	$0.00	0%
100-8108-52735	HR Small Business Devpt. Center	$2,000.00	$2,000.00	$2,000.00	$0.00	0%
100-8203-52150	A-N PDC-Groundwater Comm.	$17,885.00	$17,885.00	$17,885.00	$0.00	0%
100-8203-52475	ES Soil & Water Conserv District	$10,898.00	$10,898.00	$10,898.00	$0.00	0%
Net Grand Totals:		**$1,626,156.50**	**$1,593,528.00**	**$1,546,420.00**	**($47,108.00)**	**6%**

SOCIAL SERVICES FUND

The Social Services Fund budget includes local funds of $485,057. This is $2,943 less than the FY16 level. 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 FY17 is $3,706,375. This is a $104,290 increase in expenditures when compared to the FY16 adopted budget. For FY17, the County included a local contribution of $1,504,819, an increase of $56,011 over the FY16 adopted budget.

SCHOOLS FUND

The approved FY17 budget includes local operational contribution funding of $8,607.077. This is an increase of $267,605 from FY16 local operating contributions to the school.

In addition to the local contribution, the County funded an additional $342,914 in debt service for FY17. Lack of enrollment growth 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 FY17, 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

A 2% Cost of Living Allowance (COLA), effective December 1, 2016, is included in the FY17 budget for County staff, Social Services and Constitutional Offices provide there is sufficient state funding to support the raises for state funded positions.

A Health Savings Account has been added to the health care options.

The Virginia Retirement System (VRS) Employer Contribution rate for FY17 is 8.16%. The County has fully funded this rate within this proposed budget and has extended the enhanced retirement benefit of 1.7% to EMS personnel. The FY17 rate a decrease from our FY16 rate of 9.64%. However, the Group Life Insurance Employer (GLIP) Contribution rate for FY17 is 1.31%, a decrease over the FY16 rate of 1.19%.

SUMMARY OF CAPITAL OUTLAY

The FY16 budget does not propose any capital purchases thru a lease/purchase option. The County has included funds to pay off the third and final year of two leases in the amount of $102,357 (principal of $101,188 and interest of $1,169). These funds are shown in under General Debt Service (Department #9800) in Fund 100.

The FY16 budget contains the following capital outlay items that will be funded without any financing restraints.

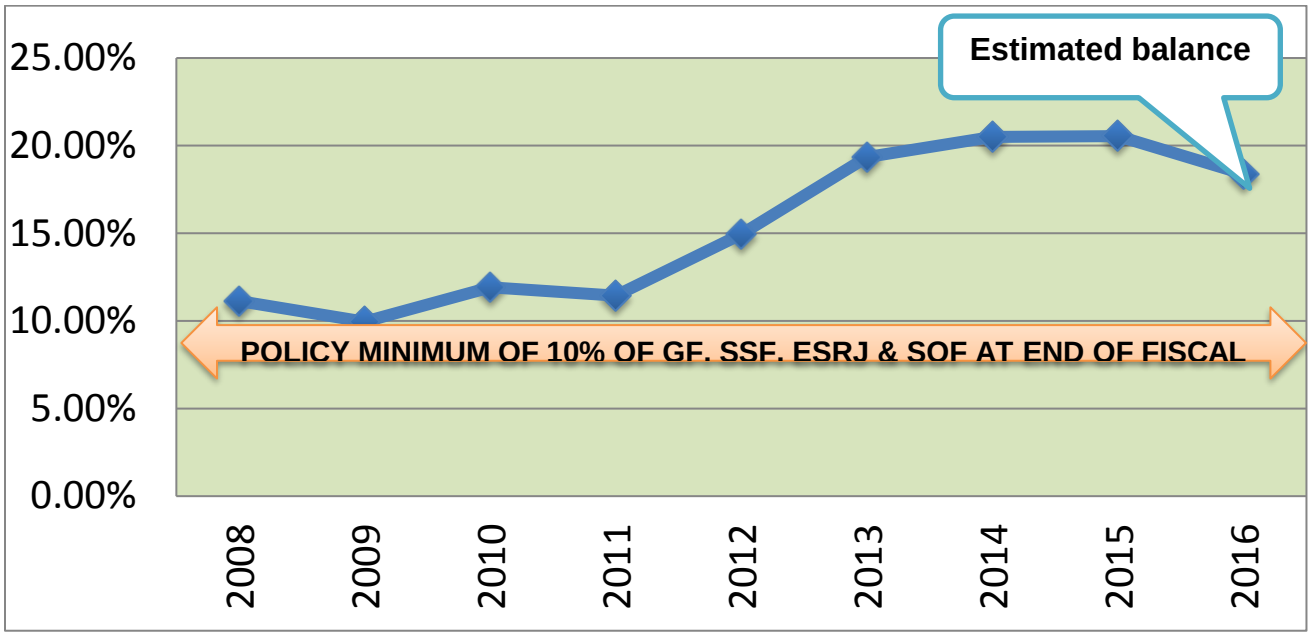
- **Electoral Board** - $18,000: year 2 of 5 for voting machine leases
- **Sheriff** – $38,938: purchase 1 vehicle (purchase of 3 vehicles expedited at the end of FY16)
- **Solid Waste** - $9,247 - purchase 8 replacement Green Boxes for use at the Waste Collection Centers
- **Solid Waste** - $25,000: replacement tires for the landfill loader
- **ES Community College** – Contribution of $111,000 – 3rd of three contributions for A&E and site work funds in the design of a replacement main campus building
- **Harbors & Boats** – $20,000: to prepare Willis Wharf Spoils site
- **Public Utilities -** $6,000: to paint water storage tank at Bayview

SUMMARY OF FUND BALANCE

The adopted fund balance 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). In addition, as a condition of its bond with the 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 FY08:



ECONOMIC FACTORS AFFECTING THE BUDGET

The County's financial performance and planning is impacted by global, national and local economic factors. For FY17, the economy remains constant with little change expected. In the fourth quarter of FY16, the unemployment rate was 5.0% for Northampton County. This is 0.50% higher than the National average unemployment rate of 4.5%. Northampton County's per capita personal income is $23,473 as compared to the state average of $33,493 and the national average of $28,155 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.

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.

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 Harbor Improvement Fund, the Regional Jail Capital Project Fund, the Administration Renovation and Landfill Closing Fund, the Capital Reserve Fund, the Literary Loan Project Fund, the QZAB Capital Project Fund, and the School Capital Projects 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, the NC Tourism Grant Fund, 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		
	Harbor Improvement Fund			
	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:			
	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	
	Harbor Improvement 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
	IDA Operating Fund			X
	NC Tourism Grant 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 60 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
100 - 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
210 - SOCIAL SERVICES (VPA) FUND		
	HEALTH & WELFARE	OPERATIONS
221 – HARBOR IMPROVEMENT FUND		
	PARKS, REC & CULTURAL	HARBORS & BOAT RAMPS

FUND	FUNCTION	DEPARTMENT
225 – EASTERN SHORE REGIONAL JAIL FUND		
	PUBLIC SAFETY	OPERATIONS
229 - PURCHASE OF DEVELOPMENT RIGHTS FUND		
	COMMUNITY DEVELOPMENT	COMMUNITY DEVPT.
310 – CAPITAL RESERVE FUND		
	NON-DEPARTMENTAL	CAPITAL PROJECT
395 – SCHOOL CAPITAL PROJECTS FUND		
	EDUCATION	CAPITAL PROJECT
401- GENERAL DEBT SERVICE FUND		
	DEBT SERVICE	DEBT SERVICE
490 - SCHOOL DEBT SERVICE FUND		
	DEBT SERVICE	DEBT SERVICE
501 - PUBLIC UTILITIES FUND		
	PUBLIC WORKS	OPERATIONS
710 – IDA OPERATING FUND		
	COMMUNITY DEVELOPMENT	OPERATIONS
725 – NC TOURISM GRANT FUND		
	COMMUNITY DEVELOPMENT	CAPITAL PROJECT
910, 920 & 921 - 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 December 31, 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 March, 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 inter-fund 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 has been adopted by the Board of Supervisors of Northampton County:

Unreserved Fund Balance in the General Fund shall be measured annually at June 30th, and shall be an amount equal to at least 10% of the combined budgeted expenditures of the General Fund, Social Services Fund, Eastern Shore Regional Jail Fund and School Operating Fund (net of inter-fund 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 inter-fund 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 10% 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.

The County will segregate the Unreserved Fund Balance as follows:

a. Fiscal Reserve Fund Balance is comprised of the minimum 10% of combined budgeted expenditures of the General Fund, Social Services Fund, Eastern Shore Regional Jail Fund and School Operating Fund (net of inter-fund transfers) of the fiscal year ending on June 30th shall be reported as Committed or Restricted Fund Balance. The Fiscal Reserve Fund Balance shall be reported as Committed or Restricted Fund Balance within the General Fund.

b. When the County issued its 2012 refunding bonds through the Virginia Resource Authority (VRA), the County pledged 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 (known as the "VRA Covenant"). The unassigned fund balance will be measured as of June 30 of each fiscal year. This commitment may be met through the Fiscal Reserve Fund Balance as listed under 4A, above. If the Fiscal Reserve Fund Balance should not meet this VRA Covenant, then the Fiscal Reserve Fund Balance policy shall be amended to meet the obligations of the VRA Covenant.

c. An Unassigned and/or Assigned to Capital Projects Reserve Fund line item(s) will be comprised of any amount exceeding 4A, above and shall be utilized by the Board of Supervisors to meet unforeseen circumstances or to provide funding for capital equipment, property, or building improvements.

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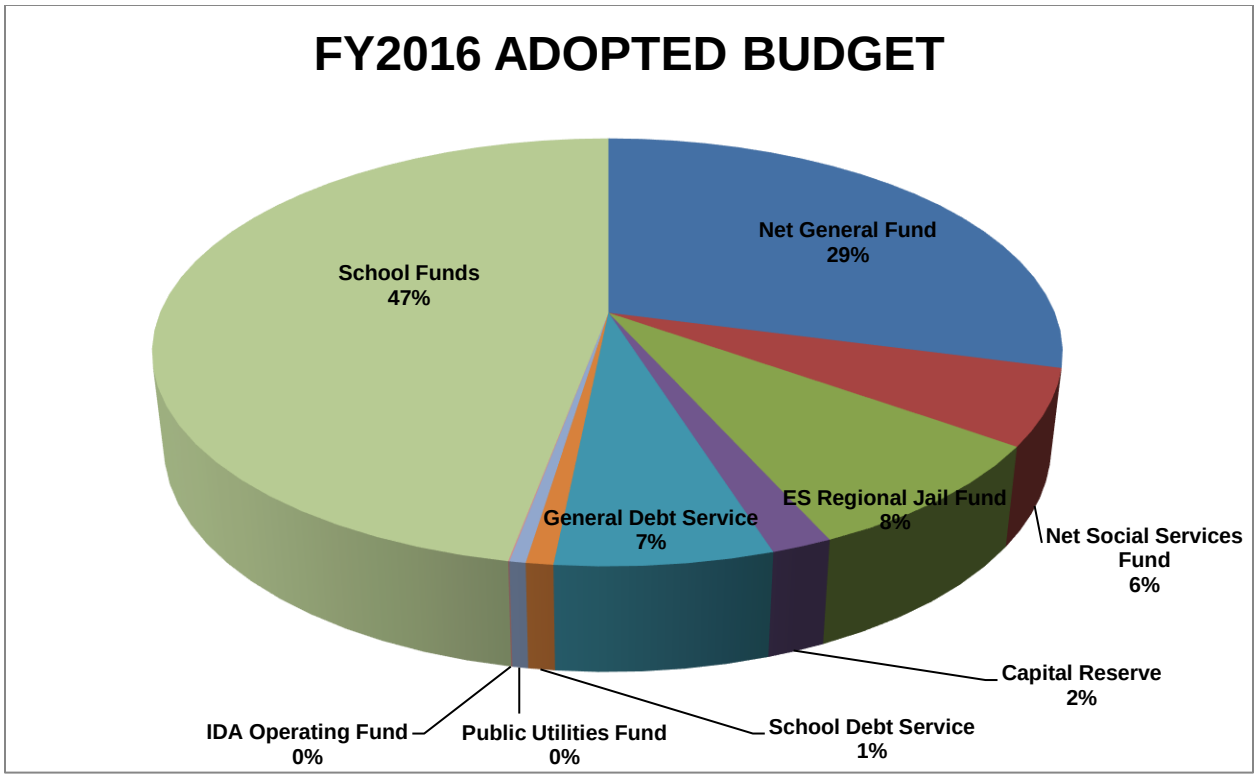
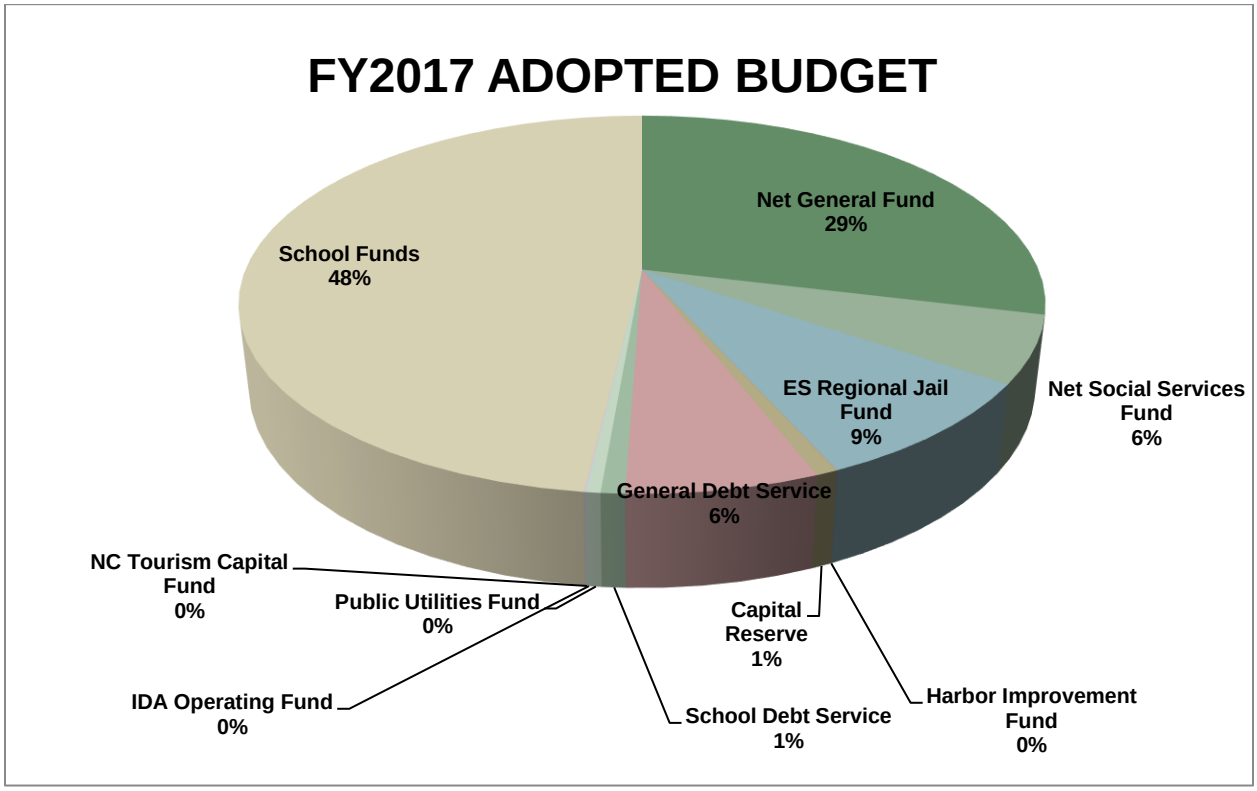
TOTAL BUDGET OVERVIEW

The total FY17 budget of $42,375,399 reflects an overall increase of $250,766 from the adopted FY16 budget. The following table summarizes the Public Hearing County budget as corrected:

FUND EXPENDITURES	2015 ACTUAL AMOUNT	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET	FY17 - FY16 VARIANCE	% CHANGE
General Fund	$24,689,240	$25,497,243	$25,763,594	$266,351	1.04%
Less Transfers	($13,294,466)	($13,587,874)	($13,557,772)	$30,102	-0.22%
Net General Fund	**$11,394,774**	**$11,909,369**	**$12,205,822**	**$296,453**	**2.49%**
Social Services Fund	$2,296,326	$2,509,312	$2,500,685	($8,627)	**-0.34%**
Less Transfers	$0	($73,558)	($69,664)	$3,894	**-5.29%**
Net Social Services Fund	**$2,296,326**	**$2,435,754**	**$2,431,021**	**($4,733)**	**-0.19%**
ES Regional Jail Fund	$3,606.633	$3,602,085	$3,706,375	$104,290	**2.90%**
Harbor Improvement Fund	$0	$0	$20,000	$20,000	**0.00%**
Wastewater	$17,801	$0	$0	$0	**0.00%**
Capital Reserve	$777,640	$777,640	$300,000	($477,640)	**-61.42%**
School Capital Projects	$796,672	$0	$0	$0	**0.00%**
General Debt Service	$2,758,069	$2,760,624	$2,757,507	($3,117)	**-0.11%**
School Debt Service	$121,372	$345,196	$342,914	($2,282)	**-0.66%**
Public Utilities Fund	$165,200	$199,717	$183,435	($16,282)	**-8.15%**
IDA Operating Fund	$0	$17,325	$16,673	($652)	**100.00%**
NC Tourism Capital Fund	$0	$40,500	$40,500	$0	**0.00%**
School Funds	$20,400,176	$20,036,423	$20,371,152	$334,729	**1.67%**
Net Grand Total	**$42,334,663**	**$42,084,133**	**$42,375,399**	**$250,766**	**0.60%**

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


FY2016 ADOPTED BUDGET
Net General Fund
29%
School Funds
47%
ES Regional Jail Fund
8%
General Debt Service
7%
Net Social Services
Fund
6%
Capital Reserve
2%
IDA Operating Fund
0%
Public Utilities Fund
0%
School Debt Service
1%


FY2017 ADOPTED BUDGET
Net General Fund
29%
School Funds
48%
ES Regional Jail
Fund
9%
Net Social Services
Fund
6%
General Debt Service
6%
NC Tourism Capital
Fund
0%
Public Utilities Fund
0%
Capital
Reserve
1%
IDA Operating Fund
0%
School Debt Service
1%
Harbor Improvement
Fund
0%

APPROPRIATION RESOLUTION

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY17 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 2016, and ending the thirtieth day of June 2017, 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, 2017:

GENERAL FUND

Revenues	
General Property Taxes	$17,532,194
Other Property Taxes	$ 3,143,740
Permits, Privilege Fees & Reg Licenses	$ 120,400
Fines & Forfeitures	$ 510,000
Use of Money & Property	$ 12,050
Charges for Service	$ 900,385
Miscellaneous	$ 3,000
Recovered Costs	$ 182,497
Payments in Lieu of Taxes	$ 26,000
Non-Categorical	$ 1,484,846
Shared Expenses	$ 1,658,238
Categorical Aid	$ 112,823
Other Financing Sources	$ 77,421
Revenue Totals	**$25,763,594**

Expenditures	
General Government Administration	$ 2,029,887
Judicial Administration	$ 695,367
Public Safety	$ 4,612,309
Public Works	$ 2,222,102
Health & Welfare	$ 597,340
Education	$ 131,723
Parks, Recreation & Culture	$ 410,692
Community Development	$ 1,171,710

Non-Departmental	$13,892,464
Expenditure Totals	**$25,763,594**

SOCIAL SERVICES FUND

Revenue	
Categorical Aid	$ 2,015,628
Other Financing Sources	$ 485,057
Revenue Totals	**$ 2,500,685**

Expenditures	
Health & Welfare	$ 2,408,191
Non-Departmental	$ 92,494
Expenditure Totals	**$ 2,500,685**

HARBOR IMPROVEMENT FUND

Revenue	
Charges for Services	$ 15,150
Other Financing Sources	$ 4,850
Revenue Totals	**$ 20,000**

Expenditures	
Construction/Improvements	$ 20,000
Expenditure Totals	**$ 20,000**

EASTERN SHORE REGIONAL JAIL FUND

Revenue	
Charges for Service	$ 14,500
Recovered Costs	$ 1,500
Shared Expenses	$ 1,919,175
Categorical Aid	$ 266,381
Other Financing Sources	$ 1,504,819
Revenue Totals	**$ 3,706,375**

Expenditures	
Public Safety	$ 3,706,375
Expenditure Totals	**$ 3,706,375**

CAPITAL RESERVE FUND

Revenue	
Other Financing Sources	$ 300,000
Revenue Totals	**$ 300,000**

Expenditures	
Reserve	$ 300,000
Expenditure Totals	**$ 300,000**

GENERAL DEBT SERVICE FUND

Revenue	
Recovered Costs	$ 161,139
Other Financing Sources	$ 2,596,368
Revenue Totals	**$ 2,757,507**

Expenditures	
Non-Departmental	$ 2,757,507
Expenditure Totals	**$ 2,757,507**

SCHOOL DEBT SERVICE FUND

Revenue	
Other Financing Sources	$ 342,914
Revenue Totals	**$ 342,914**

Expenditures	
Non-Departmental	$ 342,914
Expenditure Totals	**$342,914**

PUBLIC UTILITIES FUND

Revenue	
Charges for Service	$ 187,298
Revenue Totals	**$ 187,298**

Expenditures	
Public Works	$ 183,435
Non-Departmental	$ 3,863
Expenditure Totals	**$ 187,298**

INDUSTRIAL DEVELOPMENT AUTHORITY

Revenue	
Charges for Service	$ 16,673
Revenue Totals	**$ 16,673**

Expenditures	
Community Development	$ 16,673
Expenditure Totals	**$ 16,673**

NORTHAMPTON COUNTY TOURISM CAPITAL FUND

Revenue	
Other Financing Sources	$ 40,500
Revenue Totals	**$ 40,500**
Expenditures	
Community Development	$ 40,500
Expenditure Totals	**$ 40,500**

SCHOOL OPERATING FUND

Revenue	
Miscellaneous	$ 159,840
Categorical Aid	$ 8,833,969
Financing Proceeds	$ 373,326
Other Financing Sources	$ 8,607,077
Revenue Totals	**$17,974,212**
Expenditures	
School Instruction	$11,468,152
School Administration, Attendance & Health	$ 1,915,291
School Pupil Transportation Services	$ 1,828,033
School Operation & Maintenance Services	$ 2,198,148
School Technology	$ 564,588
Expenditure Totals	**$17,974,212**

SCHOOL FEDERAL GRANTS FUND

Revenue	
Categorical Aid	$ 1,490,191
Revenue Totals	**$ 1,490,191**
Expenditures	
School Instruction	$ 1,490,191
Expenditure Totals	**$ 1,490,191**

SCHOOL FOOD SERVICE FUND

Revenue	
Charges for Service	$ 159,685
Miscellaneous	$ 3,337

Categorical Aid	$	743,727
Revenue Totals	**$**	**906,749**

Expenditures		
School Food Services	$	906,749
Expenditure Totals	**$**	**906,749**

2. The County Administrator is authorized to transfer budgeted amount 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. 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.

5. Any unspent appropriations in the School Operating Fund for FY16 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.

6. 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.

7. 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, 2017 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 54% tax relief;

c. Personal use vehicles valued at $20,001 or more shall only receive 54% 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.

8. The 2016 real estate tax rate contains the equalized base of $.8253. Tax rates for Tax Year 2016 are proposed to be set as follows:

	Tax Year 2015 (Current)	Tax Year 2016 (Proposed)
Real Estate:	$0.6805 per $100 assessed value	$0.8300 per $100 assessed value
Mobile Homes:	$0.6805 per $100 assessed value	$0.8300 per $100 assessed value
Tangible Pers. Property	$3.90 per $100 assessed value	$3.90 per $100 assessed value
Aircraft	$3.90 per $100 assessed value	$3.90 per $100 assessed value
Boats	$0.99 per $100 assessed value	$0.99 per $100 assessed value
Machinery & Tools	$2.00 per $100 assessed value	$2.00 per $100 assessed value
Farm Mach. & Equip.	$1.43 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	$0.00 per $100 assessed value	$0.00 per $100 assessed value

A copy of the estimated revenues and expenditures is available in detail for public inspection at the offices of the County Treasurer and County Administrator during normal business hours and on the County's web site at www.co.northampton.va.us . The above synopsis is compiled from data contained in that document.

Handicap Assistance Available: Call 757/678-0440, ext. 516.

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FISCAL YEAR 2017 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND	SPECIAL REVENUE FUNDS		CAPITAL FUNDS	
	GENERAL FUND	SOCIAL SERVICES FUND	ES REGIONAL JAIL FUND	HARBOR IMPROVEMENT FUND	CAPITAL RESERVE FUND
REVENUES:					
PROPERTY TAXES	17,532,194	0	0	0	0
OTHER LOCAL TAXES	3,143,740	0	0	0	0
PERMITS & PRIVILEGE FEES	120,400	0	0	0	0
FINES & FORFEITURES	510,000	0	0	0	0
USE OF MONEY & PROPERTY	12,050	0	0	0	0
CHARGES FOR SERVICES	900,385	0	14,500	15,150	0
MISCELLANEOUS	3,000	0	0	0	0
RECOVERED COSTS	182,497	0	1,500	0	0
NON-CATEGORICAL	1,484,846	0	0	0	0
SHARED EXPENSES	1,658,238	0	1,919,175	0	0
STATE-EDUCATION	0	0	0	0	0
STATE-SOCIAL SERVICES	0	805,264	0	0	0
OTHER STATE	112,823	0	266,381	0	0
PAYMENT IN LIEU OF TAXES	26,000	0	0	0	0
FEDERAL-EDUCATION	0	0	0	0	0
FEDERAL-SOCIAL SERVICES	0	1,210,364	0	0	0
OTHER FEDERAL	0	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	4,850	0
TRANSFERS FROM OTHER FUNDS	77,421	485,057	1,504,819	0	300,000
TOTAL REVENUES	**25,763,594**	**2,500,685**	**3,706,375**	**20,000**	**300,000**
EXPENDITURES:					
GENERAL GOVERNMENT ADMIN.	2,029,887	0	0	0	0
JUDICIAL ADMINISTRATION	695,367	0	0	0	0
PUBLIC SAFETY	4,612,309	0	3,706,375	0	0
PUBLIC WORKS	2,222,102	0	0	0	0
HEALTH & WELFARE	597,340	2,408,191	0	0	0
EDUCATION	131,723	0	0	0	0
PARKS, RECREATION & CULTURE	410,692	0	0	20,000	0
COMMUNITY DEVELOPMENT	1,171,710	0	0	0	0
INSURANCE	144,008	0	0	0	0
NON-DEPARTMENTAL	13,557,772	92,494	0	0	0
DEBT SERVICE	0	0	0	0	0
CONTINGENCY/RESERVE	190,684	0	0	0	300,000
TOTAL EXPENDITURES	**25,763,594**	**2,500,685**	**3,706,375**	**20,000**	**300,000**
NET INCREASE/(DECREASE)*	0	0	0	0	300,000
BEGINNING FUND BALANCES*	7,130,571	0	0	160,978	1,825,665
ENDING FUND BALANCES*	7,130,571	0	0	160,978	2,125,665

ESTIMATED FOR FY17 ENDING & FY17 STARTING & ENDING

DEBT SERVICE FUNDS		PROPRIETARY FUND	COMPONENT UNIT	BUDGET FY17	BUDGET FY16	ACTUAL FY15
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	17,532,194	16,984,530	16,975,836
0	0	0	0	3,143,740	3,205,766	3,222,280
0	0	0	0	120,400	123,870	126,070
0	0	0	0	510,000	540,000	470,891
0	0	0	0	12,050	13,100	13,100
0	0	187,298	159,685	1,277,018	1,419,724	1,265,172
0	0	0	163,177	166,177	183,574	438,995
161,139	0	0	0	345,136	221,808	285,152
0	0	0	0	1,484,846	1,487,548	1,493,430
0	0	0	0	3,577,413	3,519,067	3,407,852
0	0	0	8,833,969	8,833,969	8,668,130	8,769,813
0	0	0	0	805,264	870,921	797,906
0	0	0	0	379,204	379,330	373,823
0	0	0	0	26,000	26,000	26,000
0	0	0	2,233,918	2,233,918	2,247,532	2,291,093
0	0	0	0	1,210,364	1,150,391	1,196,454
0	0	0	0	0	0	0
318,963	0	0	373,326	697,139	593,415	955,698
2,277,405	342,914	0	8,607,077	13,594,693	14,097,809	13,364,130
2,757,507	**342,914**	**187,298**	**20,371,152**	**55,949,525**	**55,732,515**	**55,473,695**
0	0	0	0	2,029,887	1,997,993	1,989,295
0	0	0	0	695,367	676,979	649,861
0	0	0	0	8,318,684	8,146,430	8,127,563
0	0	183,435	0	2,405,537	2,443,015	2,318,514
0	0	0	0	3,005,531	3,033,544	2,939,209
0	0	0	20,371,152	20,502,875	20,168,146	20,184,041
0	0	0	0	430,692	434,933	504,082
0	0	0	0	1,171,710	946,075	1,023,425
0	0	0	0	144,008	125,500	126,700
0	0	3,863	0	13,654,129	13,665,707	13,364,130
2,757,507	342,914	0	0	3,100,421	3,208,177	3,322,767
0	0	0	0	490,684	886,016	924,108
2,757,507	**342,914**	**187,298**	**20,371,152**	**55,949,525**	**55,732,515**	**55,473,695**
(318,963)	**222,894	0	0	203,931	0	0
345,821	2,742,095	2,425	390,754	12,598,309	13,215,022	13,333,433
26,858	2,964,989	2,425	390,754	12,802,240	12,598,309	13,215,022

MULTI-YEAR PROJECTIONS

General Fund projections for FY2018, FY2019, and FY2020 are formulated using a combination of statistical forecasting techniques, regional economic data and local government operational experience.

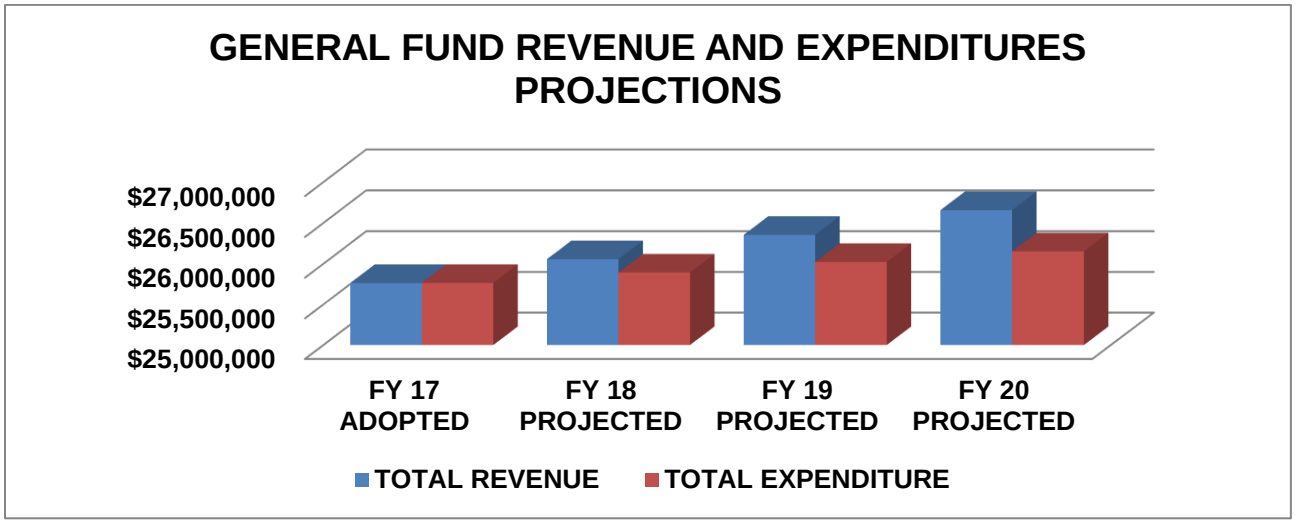
Six months prior to the new fiscal year, the County's annual financial audit is usually complete. The success of the previous year's revenue and expenditure forecasts are compared and cross-checked against the actual audited financial statements to see if any refinement needs to be made to the model. 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. FY15 reassessment reflected a decrease in property values that more accurately represents the current housing market conditions. Therefore, we are projecting property values for FY18, FY19 and FY20 with a limited growth of 1%. For the other tax categories, we are anticipating a growth rate of 2.5% in FY18, FY19, and FY20. 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 .5% increase in personnel expenses for FY18, FY19 and FY20. 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 .5% in FY18, FY19 and FY20 due to general inflation in 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 17 ADOPTED	FY 18 PROJECTED	FY 19 PROJECTED	FY 20 PROJECTED
REVENUES:				
PROPERTY TAXES	17,532,194	17,707,516	17,884,591	18,063,437
OTHER LOCAL TAXES	3,143,740	3,222,334	3,302,892	3,385,464
PERMITS & PRIVILEGE FEES	120,400	123,410	126,495	129,658
FINES & FORFEITURES	510,000	522,750	535,819	549,214
USE OF MONEY & PROPERTY	12,050	12,050	12,050	12,050
CHARGES FOR SERVICES	900,385	922,895	945,967	969,616
MISCELLANEOUS	3,000	3,000	3,000	3,000
RECOVERED COSTS	182,497	182,497	182,497	182,497
NON-CATEGORICAL	26,000	26,650	27,316	27,999
SHARED EXPENSES	1,484,846	1,484,846	1,484,846	1,484,846
OTHER STATE	1,658,238	1,658,238	1,658,238	1,658,238
PAYMENT IN LIEU OF TAXES	112,823	112,823	112,823	112,823
OTHER FINANCING SOURCES	77,421	77,421	77,421	77,421
TRANSFERS FROM OTHER FUNDS	0	0	0	0
TOTAL REVENUES	**25,763,594**	**26,056,429**	**26,353,955**	**26,656,263**
EXPENDITURES:				
GENERAL GOVERNMENT ADMIN.	2,029,887	2,040,036	2,050,237	2,060,488
JUDICIAL ADMINISTRATION	695,367	698,844	702,338	705,850
PUBLIC SAFETY	4,612,309	4,635,371	4,658,547	4,681,840
PUBLIC WORKS	2,222,102	2,233,213	2,244,379	2,255,600
HEALTH & WELFARE	597,340	600,327	603,328	606,345
EDUCATION	131,723	132,382	133,044	133,709
PARKS, RECREATION & CULTURE	410,692	412,745	414,809	416,883
COMMUNITY DEVELOPMENT	1,171,710	1,177,569	1,183,456	1,189,374
INSURANCE	144,008	144,728	145,452	146,179
TRANSFERS OUT	10,457,351	10,509,638	10,562,186	10,614,997
DEBT SERVICE	3,100,421	3,115,923	3,131,503	3,147,160
CONTINGENCY	190,684	191,637	192,596	193,559
TOTAL EXPENDITURES	**25,763,594**	**25,892,412**	**26,021,874**	**26,151,983**
NET INCREASE/(DECREASE)*	-	164,017	332,081	504,280
BEGINNING FUND BALANCES*	7,130,571	7,130,571	7,130,571	7,130,571
ENDING FUND BALANCES*	7,130,571	7,294,588	7,462,652	7,634,851

ESTIMATED FOR FY18 AND BEYOND

GENERAL FUND (FUND 100) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
GENERAL PROPERTY TAXES	$ 15,691,563	$17,199,372	$16,717,264	$16,682,266	$16,984,530	$17,532,194
OTHER LOCAL TAXES	$ 3,011,261	$ 3,063,280	$ 3,016,737	$ 3,012,921	$ 3,205,766	$ 3,143,740
PERMITS & PRIVILEGE FEES	$ 134,793	$ 128,550	$ 115,874	$ 109,011	$ 123,870	$ 120,400
FINES & FORFEITURES	$ 162,917	$ 378,652	$ 537,765	$ 510,887	$ 540,000	$ 510,000
USE OF MONEY & PROPERTY	$ 85,129	$ 12,252	$ 13,355	$ 12,161	$ 13,100	$ 12,050
CHARGES FOR SERVICE	$ 695,843	$ 889,740	$ 948,363	$ 945,307	$ 1,063,172	$ 900,385
MISCELLANEOUS	$ 88,880	$ 95,659	$ 139,785	$ 110,663	$ 17,650	$ 3,000
RECOVERED COSTS	$ 112,554	$ 92,673	$ 108,364	$ 45,939	$ 58,369	$ 182,497
PAYMENTS IN LIEU OF TAXES	$ 26,933	$ 25,313	$ 29,696	$ 27,782	$ 26,000	$ 26,000
NON-CATEGORICAL	$ 1,251,025	$ 1,299,738	$ 1,482,031	$ 1,478,750	$ 1,487,548	$ 1,484,846
SHARED EXPENSES	$ 1,435,409	$ 1,508,942	$ 1,521,367	$ 1,541,681	$ 1,637,528	$ 1,658,238
CATEGORICAL AID	$ 255,823	$ 141,170	$ 533,247	$ 200,102	$ 124,142	$ 112,823
OTHER FINANCING SOURCES	$ 323,205	$ 519,533	$ 275,160	$ 11,769	$ 215,568	$ 77,421
TOTAL REVENUES	**$ 23,275,335**	**$25,354,874**	**$25,439,008**	**$24,689,239**	**$25,497,243**	**$25,763,594**
EXPENDITURES						
GENERAL ADMINISTRATION	$ 1,823,223	$ 1,853,638	$ 1,884,114	$ 1,828,622	$ 1,997,993	$ 2,029,887
JUDICIAL ADMINISTRATION	$ 584,727	$ 607,947	$ 623,133	$ 648,851	$ 676,979	$ 695,367
PUBLIC SAFETY	$ 3,373,901	$ 3,770,819	$ 4,419,919	$ 4,508,552	$ 4,544,345	$ 4,612,309
PUBLIC WORKS	$ 1,847,921	$ 2,001,045	$ 2,142,149	$ 2,120,556	$ 2,243,298	$ 2,222,102
HEALTH & WELFARE	$ 516,974	$ 512,419	$ 556,266	$ 596,513	$ 597,790	$ 597,340
EDUCATION	$ 20,723	$ 20,723	$ 20,723	$ 131,723	$ 131,723	$ 131,723
PARKS, RECREATION & CULTURAL	$ 281,967	$ 298,449	$ 353,401	$ 338,095	$ 434,933	$ 410,692
COMMUNITY DEVELOPMENT	$ 982,213	$ 1,065,639	$ 1,268,921	$ 1,175,344	$ 946,075	$ 1,171,710
INSURANCE	$ 110,456	$ 114,377	$ 120,768	$ 117,839	$ 125,500	$ 144,008
TRANSFERS TO OTHER FUNDS	$ 12,840,873	$13,524,091	$13,917,527	$13,294,466	$13,587,874	$13,557,772
DEBT SERVICE	$ 121,122	$ 123,444	$ 196,076	$ 173,495	$ 102,357	$ -
CONTINGENCY	$ -	$ -	$ 157,499	$ 130,065	$ 108,376	$ 190,684
TOTAL EXPENDITURES	**$ 22,504,100**	**$23,892,591**	**$25,660,496**	**$25,064,121**	**$25,497,243**	**$25,763,594**

SOCIAL SERVICES FUND (FUND 210) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
MISCELLANEOUS	$ 13,498	$ 90,074	$ 4,416	$ 11,206	$ -	$ -
RECOVERED COSTS	$ -	$ -	$ 69,762	$ 76,869	$ 69,664	$ 69,664
WELFARE REIMBURS. -STATE	$ 761,865	$ 624,943	$ 589,057	$ 576,045	$ 801,257	$ 805,264
WELFARE REIMBURS. - FEDERAL	$1,427,325	$1,182,390	$1,241,986	$1,286,664	$1,150,391	$1,140,700
TRANSFER FROM GENERAL FUND	$ 506,630	$ 547,321	$ 501,711	$ 488,000	$ 488,000	$ 485,057
TOTAL REVENUES	**$2,709,318**	**$2,444,728**	**$2,406,932**	**$2,438,784**	**$2,509,312**	**$2,500,685**
EXPENDITURES						
WELFARE PERSONNEL	$1,590,699	$1,644,331	$1,625,940	$1,671,942	$1,793,960	$1,747,855
WELFARE ADMINISTRATION	$ 403,445	$ 346,516	$ 396,877	$ 359,070	$ 348,157	$ 384,589
PUBLIC ASSISTANCE	$ 351,361	$ 218,695	$ 175,103	$ 207,042	$ 217,561	$ 193,028
OTHER WELFARE SERVICES	$ 254,915	$ 74,382	$ 80,945	$ 58,272	$ 76,076	$ 105,549
TRANSFERS OUT	$ 139,600	$ 156,727	$ 128,068	$ -	$ 73,558	$ 69,664
TOTAL EXPENDITURES	**$2,740,020**	**$2,440,651**	**$2,406,933**	**$2,296,326**	**$2,509,312**	**$2 ,500,685**

HARBOR IMPROVEMENT FUND (FUND 221) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
CHARGES FOR SERVICES	$ -	$ -	$ -	$ -	$ -	$ 15,150
APPROPRIATED FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ 4,850
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**
EXPENDITURES						
CONSTRUCTION/IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ 20,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**

EASTERN SHORE REGIONAL JAIL FUND (FUND 225) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
CHARGES FOR SERVICES	$ 18,136	$ 12,496	$ 12,849	$ 17,329	$ 14,250	$ 14,500
MISCELLANEOUS	$ 200	$ -	$ -	$ 1,875	$ -	$ -
RECOVERED COSTS	$ 1,590	$ 1,491	$ 3,372	$ 6,671	$ 2,300	$ 1,500
SHARED EXPENSES	$ 1,911,965	$ 1,881,882	$ 1,911,668	$ 1,834,830	$ 1,881,539	$ 1,919,175
OTHER STATE	$ 230,605	$ 259,103	$ 291,811	$ 283,005	$ 255,188	$ 266,381
TRANSFERS FROM OTHER FUNDS	$ 1,248,939	$ 1,496,484	$ 1,456,904	$ 1,540,320	$ 1,448,808	$ 1,504,819
TOTAL REVENUES	**$ 3,411,435**	**$ 3,651,456**	**$ 3,676,604**	**$ 3,684,030**	**$ 3,602,085**	**$ 3,706,375**
EXPENDITURES						
PUBLIC SAFETY	$ 3,161,325	$ 3,439,737	$ 3,599,114	$ 3,606,633	$ 3,602,085	$ 3,706,375
TOTAL EXPENDITURES	**$ 3,161,325**	**$ 3,439,737**	**$ 3,599,114**	**$ 3,625,760**	**$ 3,602,085**	**$ 3,706,375**

PURCHASE OF DEVELOPMENT RIGHTS FUND (FUND 229) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ -
CATEGORICAL AID - STATE	$ -	$ 1,798	$ 25,550	$ -	$ -	$ -
TOTAL REVENUES	**$ -**	**$ 1,798**	**$ 25,550**	**$ -**	**$ -**	**$ -**
EXPENDITURES						
COMMUNITY DEVELOPMENT	$ 5,000	$ 4,000	$ 37,101	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 5,000**	**$ 4,000**	**$ 37,101**	**$ -**	**$ -**	**$ -**

CAPITAL RESERVE FUND (FUND 310) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
TRANSFER FROM GENERAL FUND	$ -	$ -	$ 777,640	$ 777,640	$ 777,640	$ 300,000
TRANSFER FROM SCHOOL FUND	$ -	$ 252,229	$ 177,522	$ -	$ -	$ -
TOTAL REVENUES	**$ -**	**$ 252,229**	**$ 955,162**	**$ 777,640**	**$ 777,640**	**$ 300,000**
EXPENDITURES						
OPERATING	$ -	$ -	$ 276,400	$ 660,606	$ -	$ -
CAPITAL OUTLAY	$ -	$ 252,229	$ -	$ -	$ 777,640	$ 300,000
TOTAL EXPENDITURES	**$ -**	**$ 252,229**	**$ 276,400**	**$ 660,606**	**$ 777,640**	**$ 300,000**

GENERAL DEBT SERVICE FUND (FUND 401) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
USE OF MONEY & PROPERTY	$ -	$ 4,860,791		$ -		
MISCELLANEOUS	$ -	$ -		$		
RECOVERED COSTS	$ 3,605,720	$ 161,139	$ 161,139	$ 161,139	$ 161,139	$ 161,139
TRANSFER FROM GENERAL FUND	$ 2,041,188	$ 30,584,988	$ 2,368,080	$ 2,103,381	$ 2,599,485	$2,596,368
TOTAL REVENUES	**$ 5,646,908**	**$ 35,606,918**	**$ 2,529,219**	**$ 2,264,520**	**$ 2,760,624**	**$2,757,507**
EXPENDITURES						
FINANCING FEES	$ 3,344	$ 893,416	$ 328	$ -	$ -	$ -
PRINCIPAL	$ 1,482,036	$ 34,426,616	$ 1,570,000	$ 1,620,000	$1,680,000	$1,745,000
INTEREST	$ 1,475,408	$ 1,492,396	$ 1,186,725	$ 1,138,069	$1,080,624	$1,012,507
CONTINGENCY	$ (5,872)	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 2,954,916**	**$ 36,812,428**	**$ 2,757,053**	**$ 2,758,069**	**$2,760,624**	**$2,757,507**

SCHOOL DEBT SERVICE FUND (FUND 490) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
USE OF MONEY & PROP.	$ 42,596	$ 50,110	$ 58,148	$ 65,630	$ -	$ -
TRANSF. FROM GEN. FD	$ 1,343,087	$ 2,759,136	$ 406,949	$ 368,359	$ 345,196	$ 342,914
TOTAL REVENUES	**$ 1,385,683**	**$ 2,809,246**	**$ 465,096**	**$ 433,989**	**$ 345,196**	**$ 342,914**
EXPENDITURES						
FINANCING FEES	$ 3,612	$ 26,586	$ 523	$ 3,461	$ -	$ 1,000
PRINCIPAL	$ 931,679	$ 2,160,977	$ 99,510	$ 72,131	$ 300,025	$ 300,025
INTEREST	$ 109,261	$ 42,109	$ 60,379	$ 45,780	$ 45,171	$ 41,889
TOTAL EXPENDITURES	**$ 1,044,552**	**$ 2,229,672**	**$ 160,412**	**$ 121,372**	**$ 345,196**	**$ 342,914**

PUBLIC UTILITIES FUND (FUND 501) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
CHARGES FOR SERVICES	$ (7,136)	$ 174,910	$ 151,446	$ 165,486	$ 182,617	$ 187,298
MISCELLANEOUS	$ -	$ -	$ 9,500	$ -	$ -	$ -
SHARED EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -
OTHER STATE	$ -	$ -	$ -	$ -	$ -	$ -
TRANSFERS FROM OTHER FUNDS	$ 199,405	$ 18,710	$ 18,000	$ -	$ 21,375	$ -
TOTAL REVENUES	**$ 192,269**	**$ 193,620**	**$ 178,946**	**$ 165,486**	**$ 203,992**	**$ 187,298**
EXPENDITURES						
PUBLIC WORKS	$ 95,053	$ 163,575	$ 171,886	$ 165,200	$ 199,717	$ 183,435
TRANSFERS OUT TO GENERAL FUND	$ -	$ -	$ -	$ -	$ 4,275	$ 3,863
TOTAL EXPENDITURES	**$ 95,053**	**$ 163,575**	**$ 171,886**	**$ 165,200**	**$ 203,992**	**$ 187,298**

IDA OPERATING FUND (FUND 710) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
USE OF MONEY & PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -
CHARGES FOR SERVICE	$ -	$ 12,240	$ 7,144	$ 18,181	$ 17,325	$ 16,673
MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ -	$ -	$ 150,000	$ -	$ -	$ -
TOTAL REVENUES	**$ -**	**$ 12,240**	**$ 157,144**	**$ 18,181**	**$ 17,325**	**$ 16,673**
EXPENDITURES						
PLANNING & COMMUNITY DEVP.	$ -	$ -	$ 150,026	$ -	$ 6,200	$ 6,200
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 150,026**	**$ -**	**$ 6,200**	**$ 6,200**

NC TOURISM CAPITAL FUND (FUND 725) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSFERS FROM GEN. FUND	$ -	$ -	$ -	$ -	$ 40,500	$ 40,500
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,500**	**$ 40,500**
EXPENDITURES						
PLANNING & COMMUNITY DEVLP.	$ -	$ -	$ -	$ -	$ 40,500	$ 40,500
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,500**	**$ 40,500**

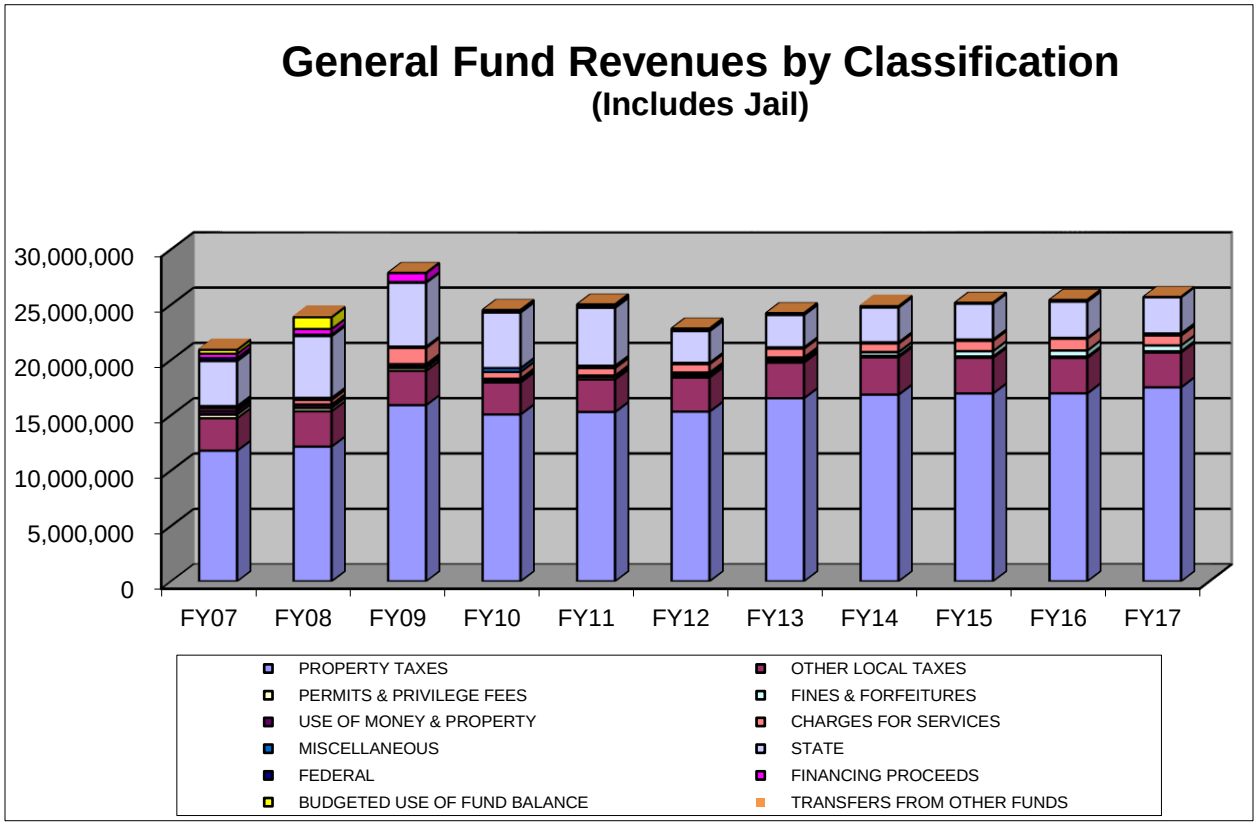
SCHOOL OPERATING FUNDS (FUNDS 910, 920 & 921) BUDGET SUMMARY

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET
REVENUE:						
MISCELLANEOUS	$ 373,460	$ 429,913	$ 441,300	$ 329,725	$ 165,924	$ 163,177
CHARGES FOR SERVICES	$ 148,456	$ 137,836	$ 138,212	$ 129,536	$ 159,685	$ 159,685
STATE SCHOOL REVENUE	$ 8,769,698	$ 8,526,492	$ 8,508,106	$ 8,927,137	$ 8,668,130	$ 8,843.819
FEDERAL SCHOOL REVENUE	$ 4,361,199	$ 4,632,390	$ 4,076,712	$ 2,617,510	$ 2,247,532	$ 2,224,068
TRANSFERS FROM OTHER FUNDS	$ 7,654,729	$ 7,963,500	$ 8,285,765	$ 8,045,167	$ 8,339,472	$ 8,607,077
OTHER FINANCING SOURCES	$ 352,016	$ 391,422	$ 582,670	$ 294,150	$ 455,680	$ 373,326
TOTAL REVENUES	**$ 21,659,558**	**$ 22,081,553**	**$ 22,032,765**	**$ 20,343,225**	**$ 20,036,423**	**$ 20,371,152**
EXPENDITURES						
INSTRUCTION	$ 17,225,402	$ 14,560,282	$ 13,865,986	$ 12,899,718	$ 12,599,463	$ 12,958,343
ADMINISTRATION/HEALTH	$ 706,013	$ 1,878,301	$ 1,935,377	$ 1,924,510	$ 1,806,953	$ 1,915,291
PUPIL TRANSPORTATION	$ 949,127	$ 1,813,719	$ 2,117,185	$ 1,656,715	$ 1,928,468	$ 1,828,033
OPERATIONS/MAINTENANCE	$ 1,071,340	$ 1,962,051	$ 1,926,194	$ 2,062,693	$ 2,115,357	$ 2,198,148
OTHER NON-INSTRUCTIONAL	$ -	$ -	$ -	$ -	$ -	$ -
TECHNOLOGY	$ 364,281	$ 542,717	$ 576,860	$ 498,223	$ 676,266	$ 564,588
SCHOOL FOOD SERVICES	$ 805,455	$ 798,489	$ 794,406	$ 786,273	$ 909,916	$ 906,749
TRANSFERS TO OTHER FUNDS	$ 472,629	$ 766,513	$ 596,848	$ 572,043	$ -	$ -
TOTAL EXPENDITURES	**$ 21,594,247**	**$ 22,322,072**	**$ 21,812,856**	**$ 20,400,175**	**$ 20,036,423**	**$ 20,371,152**

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 2016 and 2017 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. The General Fund revenues of $29,469,969 for FY17 are an increase of $370,641 from the FY16 budget, or approximately a 1.27% increase, which aligns with our multi-year projections.



Property Taxes

Calendar year 2016 saw a reassessment and equalization of the real estate tax rate. The equalization resulted in a tax rate of $.8253 per $100 of assessed value. There was a slight increase in the enacted real estate tax rate to $.83 per $100 of assessed value. All personal property tax rates remained the same as in FY 16.

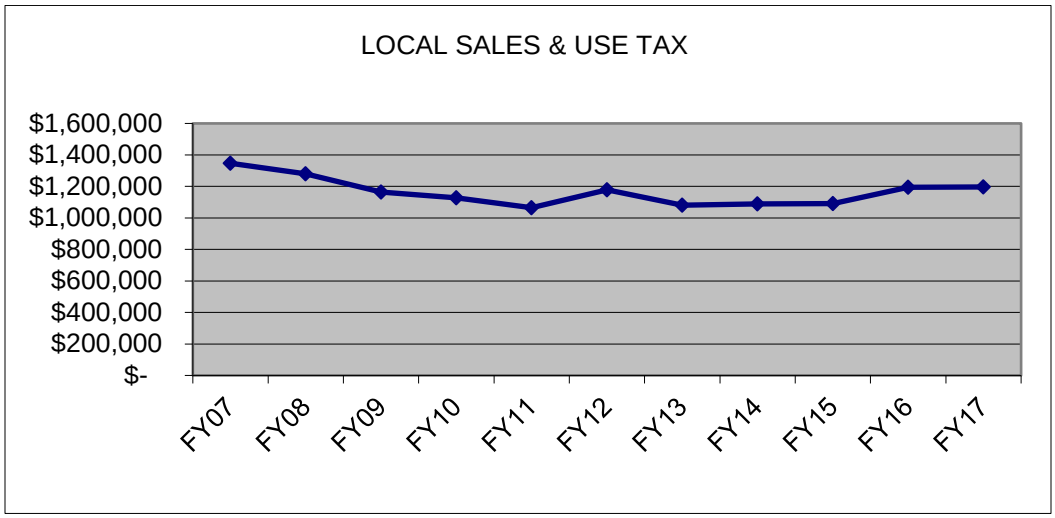
With the reassessment, real estate values on average declined approximately 17% from the previous assessed values, and total personal property value increased by 3% over FY16. Revenue estimates for the budget are based on a first-year collection rate of 95% for real estate and 87% for

personal property taxes. Each cent in real estate tax at the 95% collection rate generates approximately $142,806.

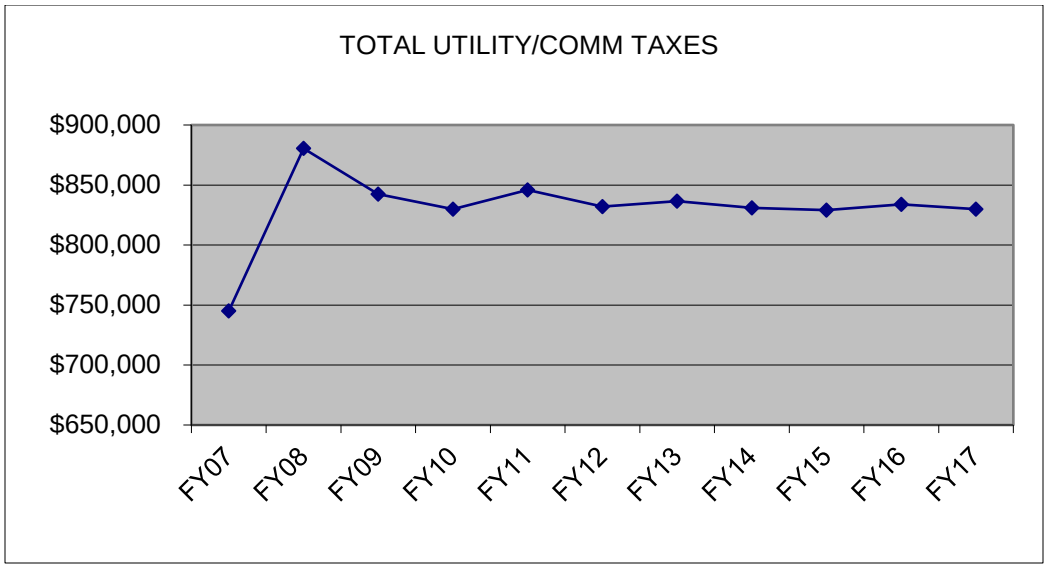
Other Local Taxes

The County anticipates a decrease of $62,026 in other local taxes. Communication Sales and Use Tax is predicted to have a slight decrease over the FY16 adopted budget as well as the Recordation Tax. Revenue from the Animal License Tax, Mobile Vehicle Tax, Transient Occupancy Tax, Meals Tax, Consumer Utility Taxes as well as Business License Tax is projected to remain constant from the adopted FY16 budget.

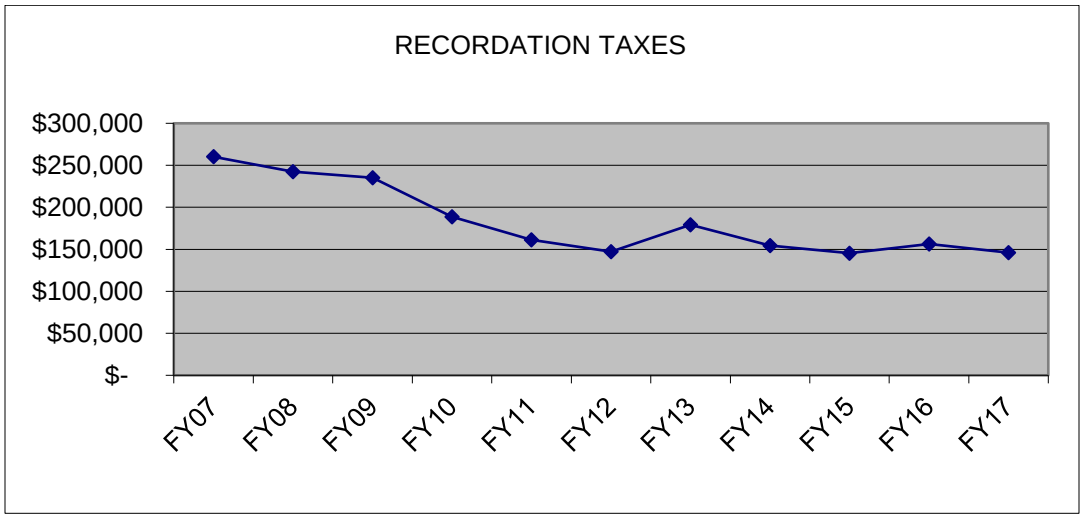
Local Sales Tax – Local sales tax is a point of sale tax collected by merchants and remitted through the Commonwealth of Virginia to the locality. Of the 5.0% sales tax which is collected on each sale, 1% represents the local share and 4.0% is the state share. Of the sales tax revenues it receives, the County forwards 19.73% of half that amount to towns located within the County. The budget for FY17 reflects a flat 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. This year the county will transfer funds to the 911 Commission in the amount of $161,642.

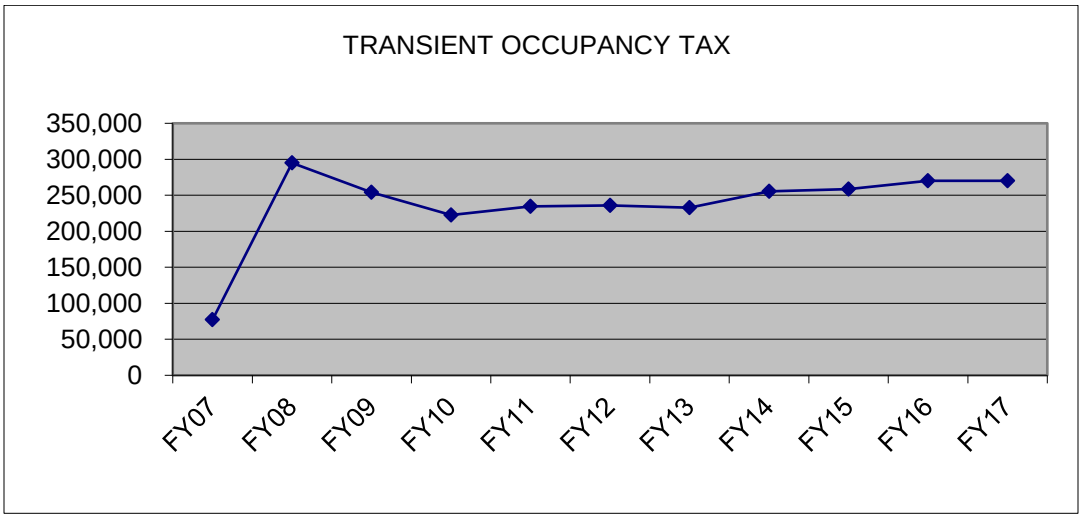


Recordation Tax – Recordation Taxes are levied on deeds of trust, mortgages, leases and contracts. These revenues are collected by the Clerk of the Circuit Court and remitted to the County. Fees charged for recording these documents are based on the size of the transactions (i.e. sales price). Northampton 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 FY17 receipts are estimated to total $140,000 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.

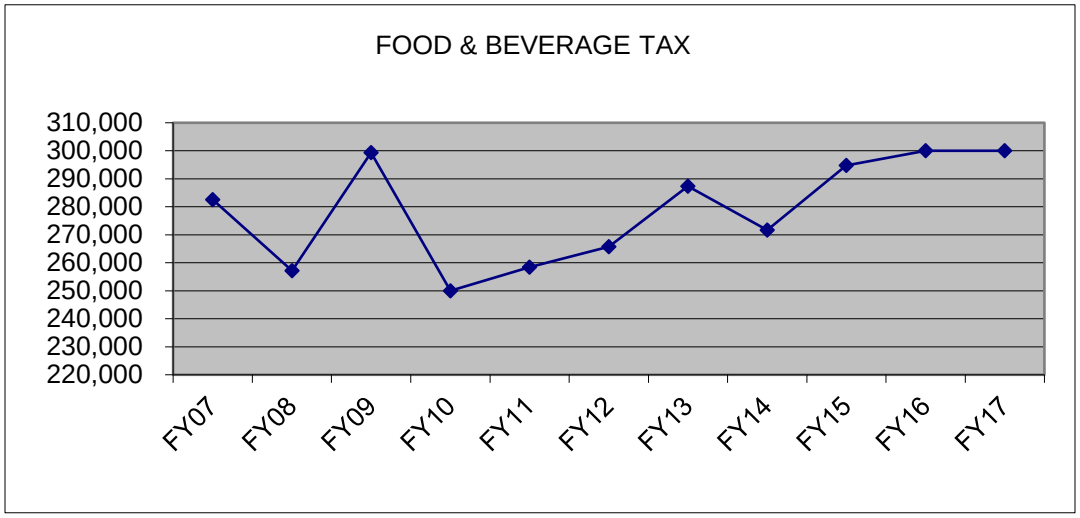


Transient Occupancy Tax – Transient Occupancy Tax is a tax of 5% of the charge for the occupancy of any room or space for rent. These include hotels, motels, houses, campgrounds, and weekly rentals. During the spring of 2007, the Virginia General Assembly approved a bill to amend §58.1-3819 allowing Northampton County to increase this tax from 2% to 5% with the additional amount

designated and spent solely for tourism. In the FY17 budget, revenues are budgeted at $270,000 which is the amount generated by the entire 5%, including $121,500 earmarked for the County's contribution to the Tourism Commission. The County collects the Transient Occupancy Tax only on businesses located in the county, not in the incorporated towns of Belle Haven, Exmore, Nassawadox, Eastville or Cheriton. The County collects a 2% Transient Occupancy Tax in the Town of Cape Charles as a result of the Annexation Agreement of 1991 between the Town and the County. This amount is included in the total budgeted amount for Transient Occupancy Tax.



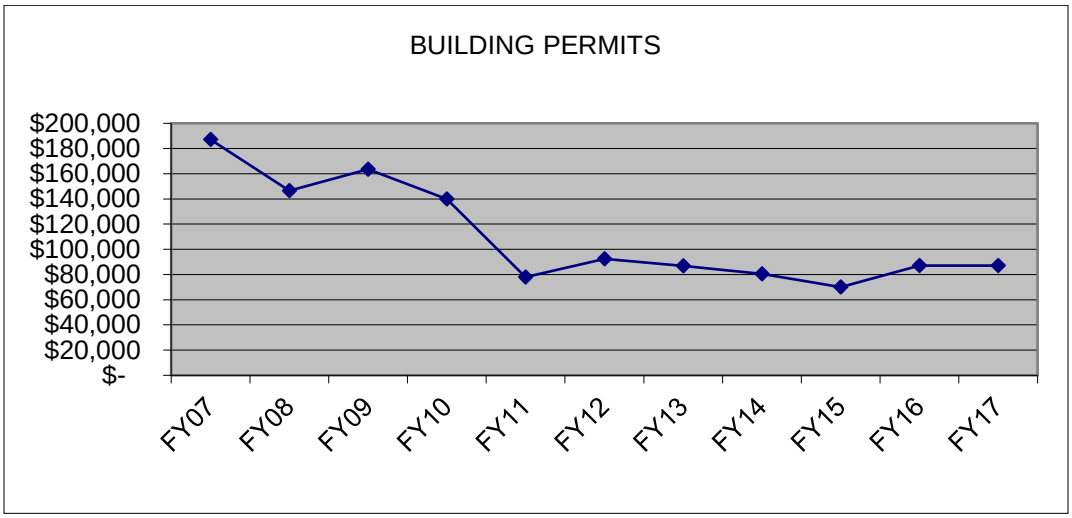
Food and Beverage Tax – Food and Beverage Tax, also known as the Meals Tax, is a tax of 4% of the charge for food and beverage in a restaurant or other prepared foods outlet. In the FY17 budget, revenues are budgeted at $300,000.



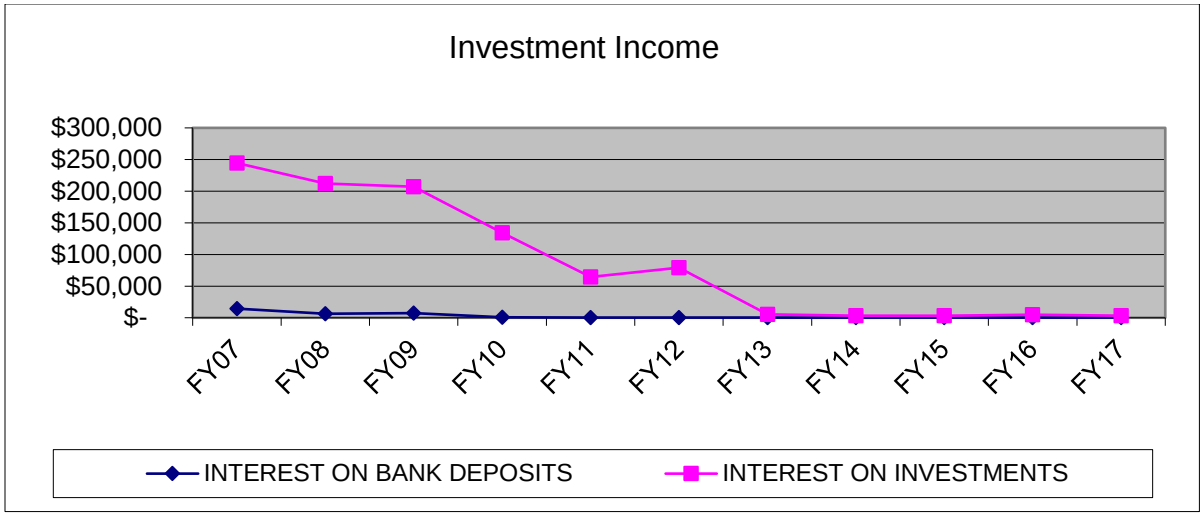
Other Local Revenue

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 FY17, revenues are estimated at $87,000 based on year-end estimates for FY16. The County allocates 10% of all permits to the local fire districts.



Interest on Investments – The FY17 budget includes revenues of $3,500 in interest on investments.



GENERAL FUND STATE REVENUE

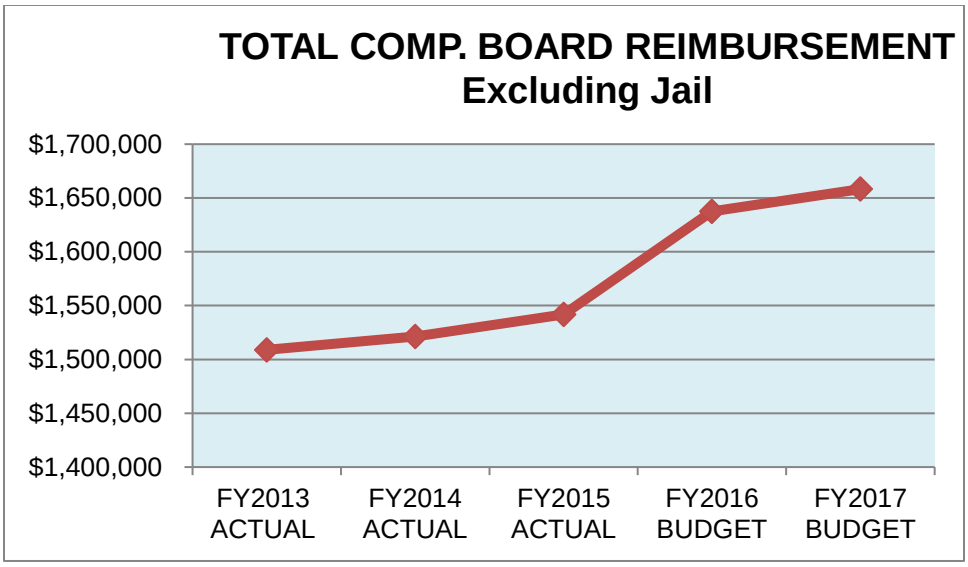
The FY17 General Fund budget includes revenues from the Commonwealth of Virginia totaling $3,185,528 which is an increase from the FY16 adopted budget estimate.

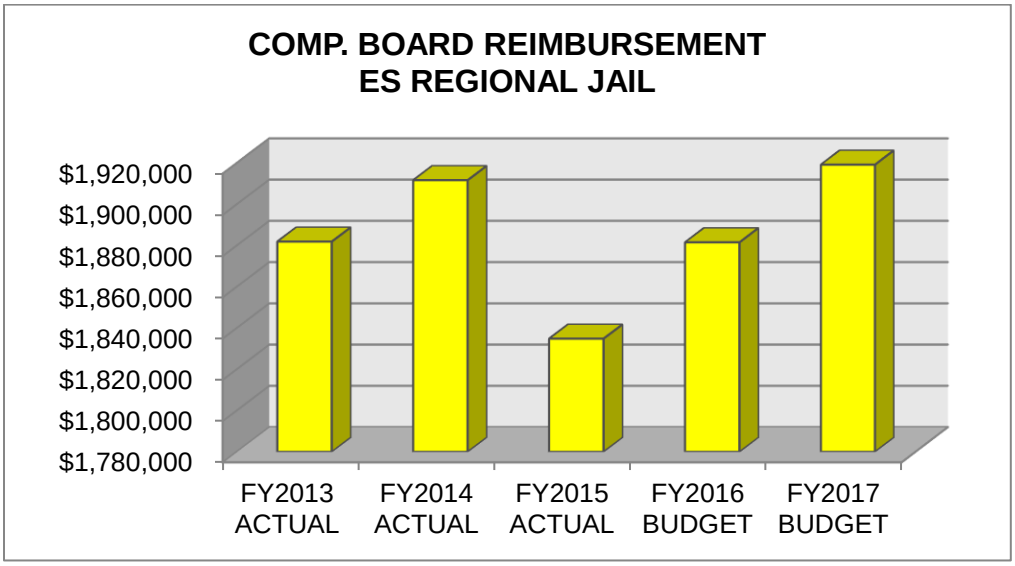
Revenue from the Personal Property Tax Relief Act (PPTRA) is included in this category as well. The County receives a capped amount of $1,421,967 annually. For FY17, this amount will enable the County to provide car tax relief of 54% up to the first $20,000 in value.

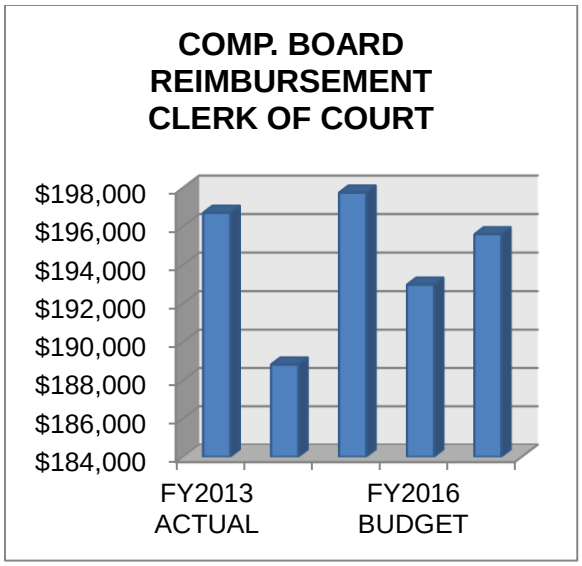
Many state shared revenues were reduced over the past few years due to the State's budget difficulties. Reductions in Compensation Board reimbursements made during FY02, FY03 and FY10

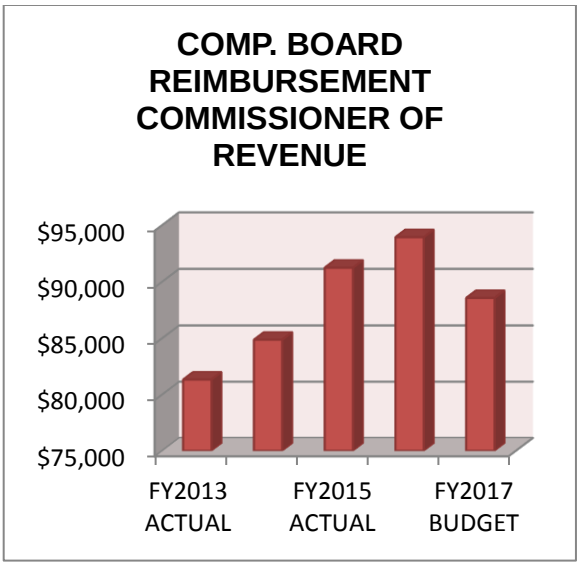
have not been restored. Additional cuts were made during FY14. For FY17, the approved budget for constitutional officers and their staff increased from FY16 budget.

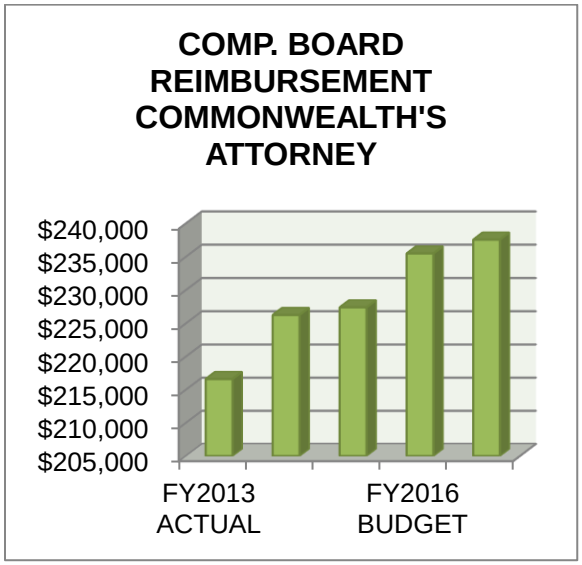
The following charts reflect the trend in Total Compensation Board and per Constitutional Office reimbursements since FY2012:

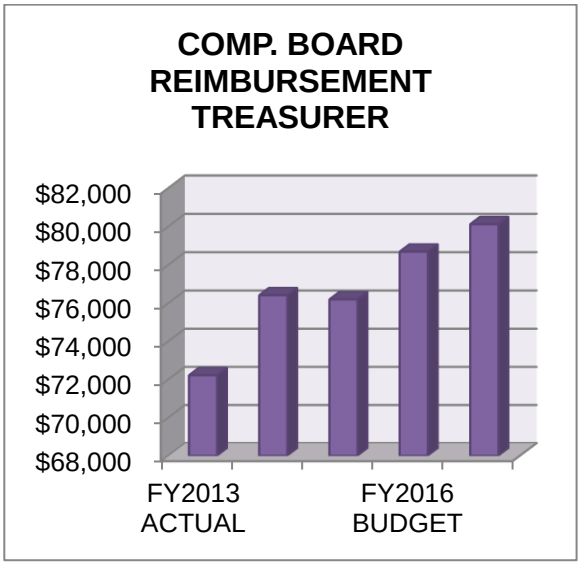


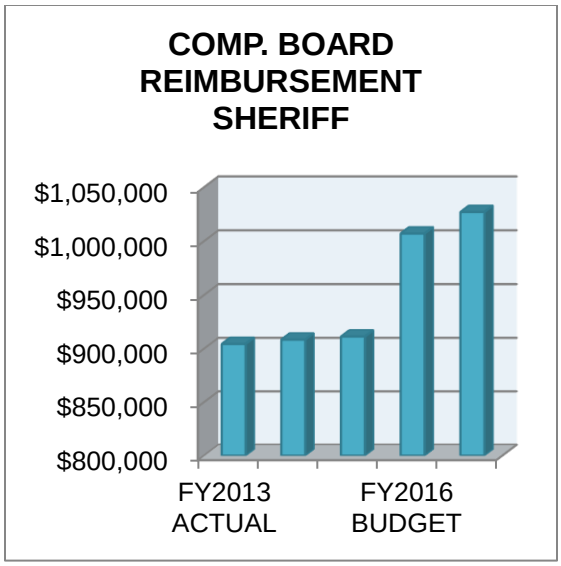


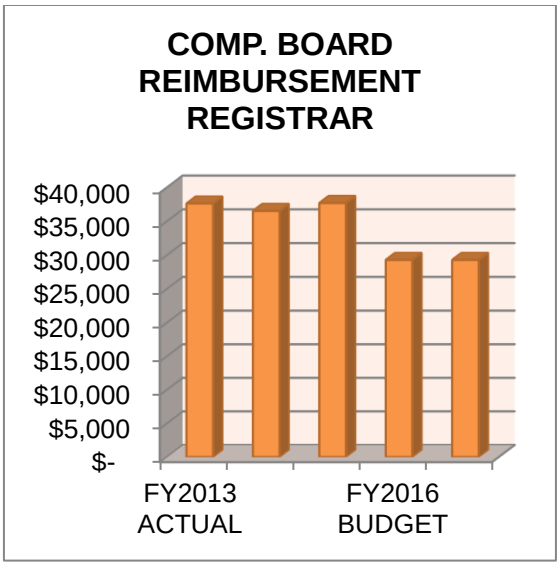

COMP. BOARD REIMBURSEMENT CLERK OF COURT
$198,000
$196,000
$194,000
$192,000
$190,000
$188,000
$186,000
$184,000
FY2013 ACTUAL
FY2016 BUDGET


COMP. BOARD REIMBURSEMENT COMMISSIONER OF REVENUE
$95,000
$90,000
$85,000
$80,000
$75,000
FY2013 ACTUAL
FY2015 ACTUAL
FY2017 BUDGET

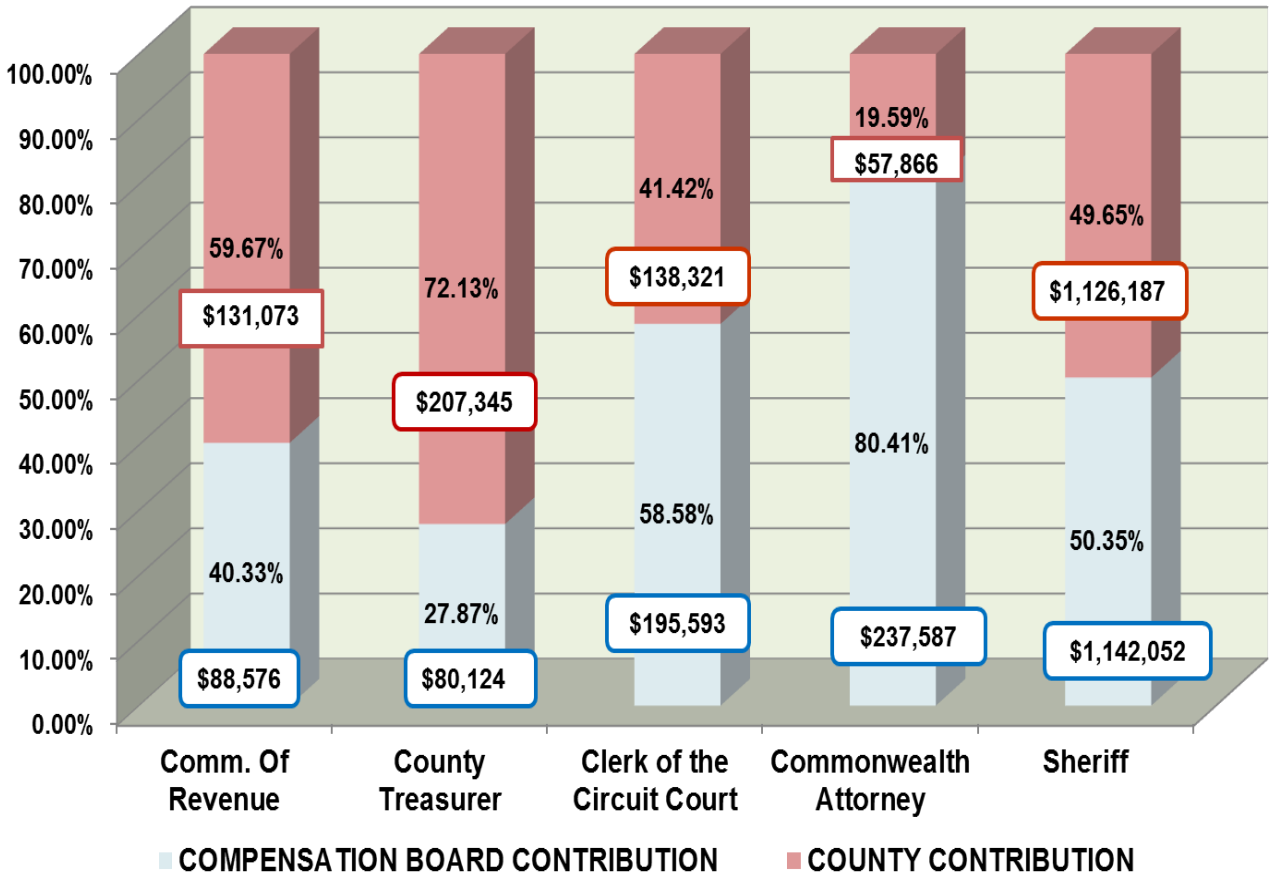

COMP. BOARD REIMBURSEMENT COMMONWEALTH'S ATTORNEY
$240,000
$235,000
$230,000
$225,000
$220,000
$215,000
$210,000
$205,000
FY2013 ACTUAL
FY2016 BUDGET


COMP. BOARD REIMBURSEMENT TREASURER
$82,000
$80,000
$78,000
$76,000
$74,000
$72,000
$70,000
$68,000
FY2013 ACTUAL
FY2016 BUDGET





Compensation Board funding does not provide 100% of the required funding for the departments above. The County provides the remaining funding requirement as shown in the chart below:

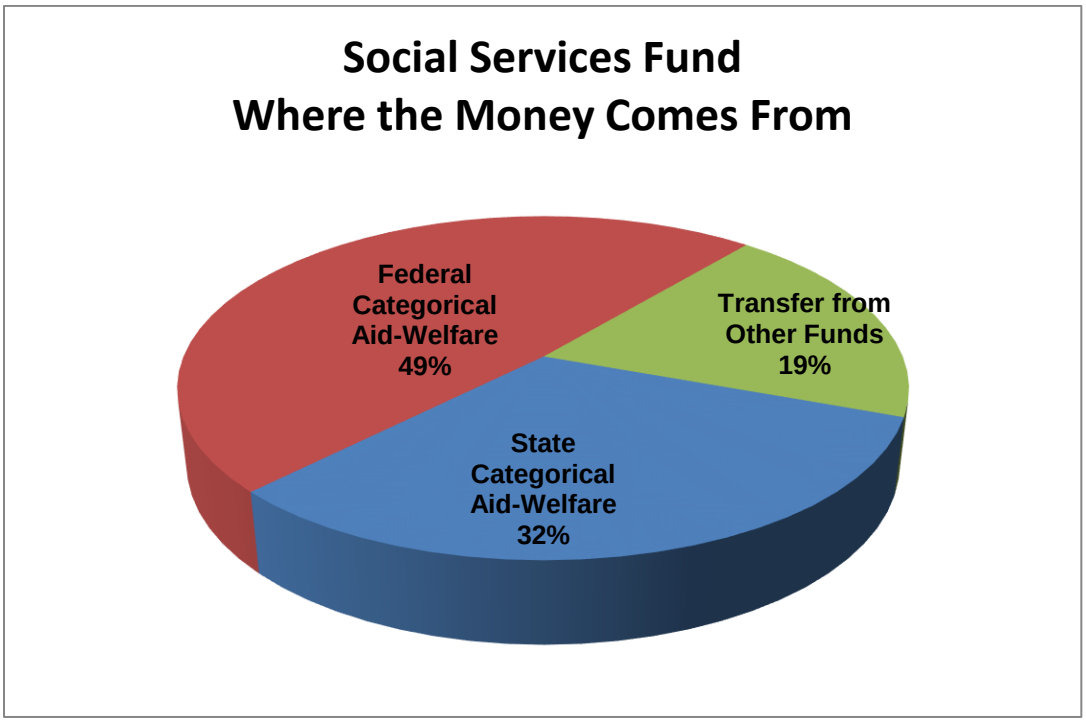


GENERAL FUND FEDERAL REVENUES

The amount of General Fund federal revenue the County expects to receive for FY17 is $7,500 through an Office of Emergency Management grant. There may be additional Federal grants that are awarded throughout the year and added to the budget through amendments.

SOCIAL SERVICES FUND REVENUES

Budgeted Social Services revenues total $2,500,685 and are primarily State and federal aid to Social Services programs with matching funds of $485,057 in County's funding. 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.



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 FY17 is $3,706,375. State funding totals $2,185,556 and includes a Compensation Board reimbursement primarily for salaries which is estimated at $1,919,175 for FY17. The estimated reimbursement is based on a total of 53 budgeted positions. Of the budgeted positions, 45 are eligible for full salary reimbursement from the Compensation Board, 7 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 FY17 this estimate is $266,381. The FY17 budget

includes charges for service of $14,500 based on estimates expected to be generated from providing contracted housing for prisoners of other agencies. The General Fund will contribute $1,504,819 or 40.6% of the total budget for the fund's operations. The Compensation Board funding for the Eastern Shore Regional Jail is shown above with the other charts detailing Compensation Board funding.

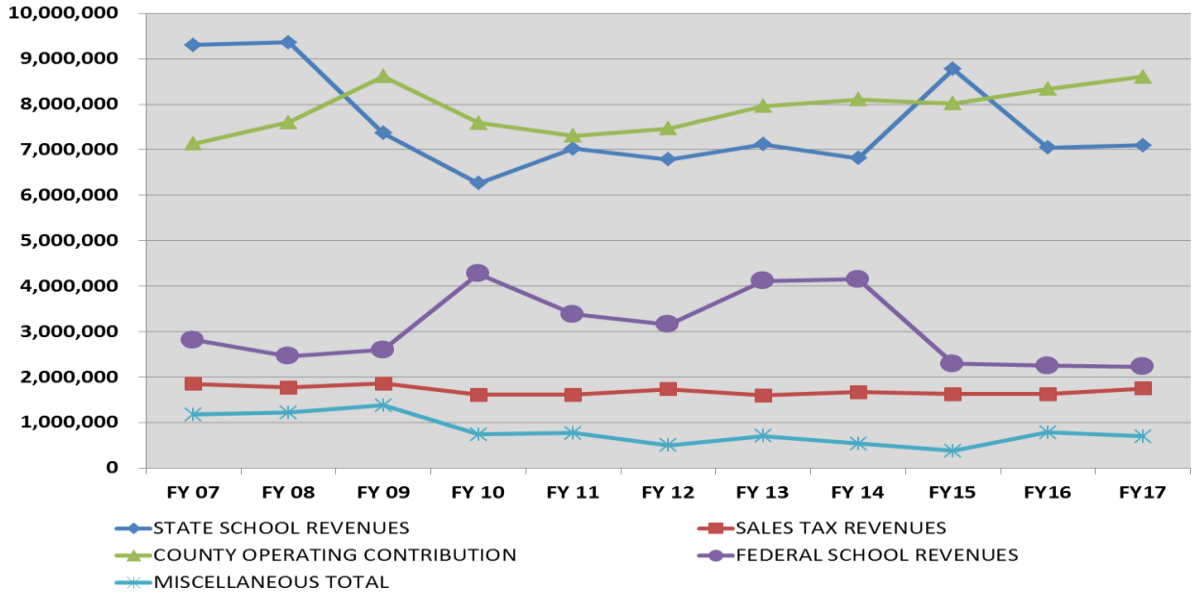
School Fund Revenues

State Revenues - State revenues will provide a total of $1,749,182 in sales tax funding and $7,094,637 in categorical aid for Northampton County Public Schools in FY17. The School Board's total budget for FY17 reflects an increase of $185,959 in state funding above the adopted FY16 budget.

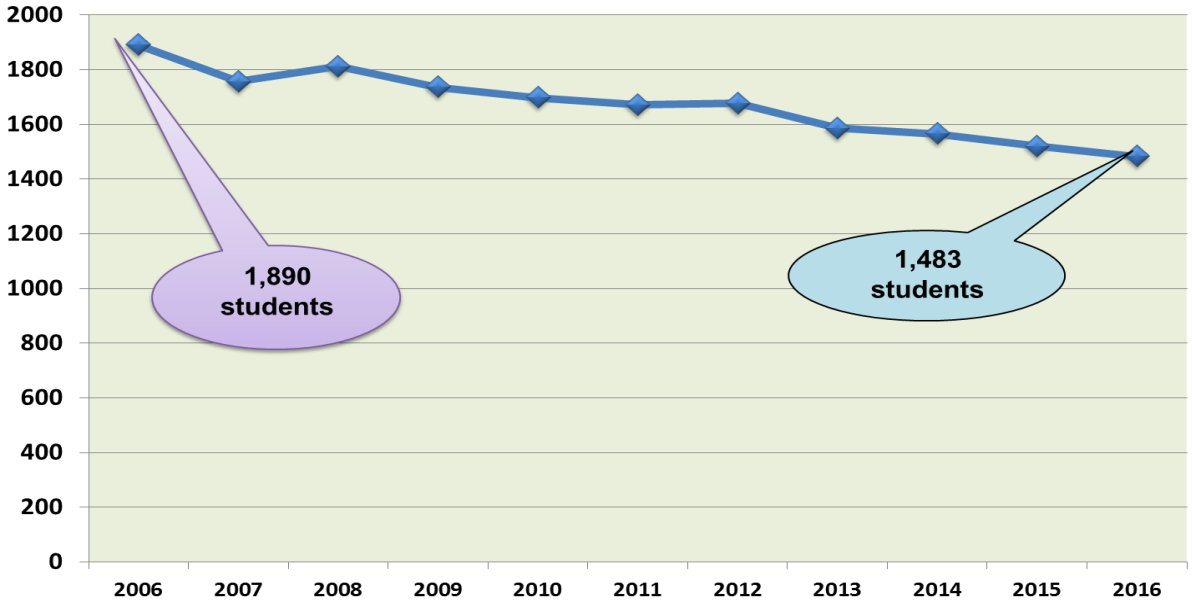
The Composite Index is a formula the State uses to distribute funds for the "Standards of Quality" (SOQ) school programs. The index was designed to achieve an equitable distribution of State funds to all school districts. The Composite Index is calculated based on a number of factors. They include the 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 FY16 and FY17 budget years, the County's composite index increased from 48.40% to 49.13%. This increase results in a decrease in state funding of 0.73%. 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.

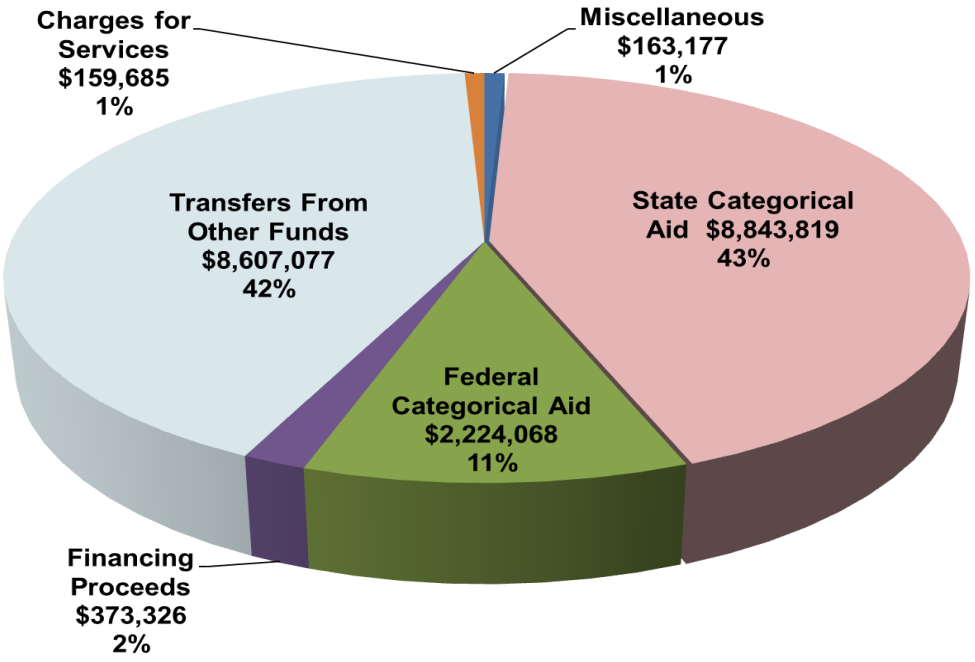
Below is a chart that shows the federal, state, sales tax aid and local contributions for school funding over the last ten years.



School enrollment has been on the decline since 1995 when it peaked at 2,501 students. The enrollment figures for FY17 totaled 1,483. Total enrollment loss since 1995 is 1,018 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 FY17 estimated sales tax amount is $1,749,182, an increase of $127,344 from the adopted budget for FY16.

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 .4913 for FY17 and FY18, compared with .4840 for FY15 and FY16. 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 FY17 total $1,490,191, a decrease of $23,464 from the adopted FY16 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 $159,840 for FY17, the same level as the FY16 adopted 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 FY17 is $8,607,077 representing an increase of $267,605 from the FY16 adopted budget, an increase of 3.2%.

REVENUE ESTIMATES

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved
Fund: 100 General						
01 - General Property Taxes	$15,691,562.90	$17,199,372.31	$16,717,263.80	$16,682,265.99	$16,984,530.00	$17,532,194.00
02 - Other Local Taxes	$3,011,261.09	$3,063,280.44	$3,016,736.85	$3,012,921.23	$3,205,766.00	$3,143,740.00
03 - Permits, Privilege Fees & Reg Licenses	$134,792.74	$128,549.65	$115,874.42	$109,010.87	$123,870.00	$120,400.00
04 - Fines & Forfeitures	$162,917.03	$378,651.73	$537,765.37	$510,887.31	$540,000.00	$510,000.00
05 - Use of Money & Property	$85,129.10	$12,252.19	$13,354.50	$12,160.86	$13,100.00	$12,050.00
06 - Charges for Service	$695,842.67	$889,740.03	$948,363.25	$945,306.70	$1,063,172.00	$900,385.00
07 - Miscellaneous	$88,880.48	$95,658.66	$139,785.12	$110,663.35	$17,650.00	$3,000.00
08 - Recovered Costs	$112,553.67	$92,673.30	$108,364.16	$45,939.15	$58,369.00	$182,497.00
09 - Payments in Lieu of Taxes	$26,933.00	$25,313.00	$29,696.00	$27,782.00	$26,000.00	$26,000.00
10 - Non-Categorical	$1,251,025.20	$1,299,738.03	$1,482,030.59	$1,478,750.41	$1,487,548.00	$1,484,846.00
11 - Shared Expenses	$1,435,408.92	$1,508,941.52	$1,521,366.98	$1,541,681.20	$1,637,528.00	$1,658,238.00
12 - Categorical Aid	$255,822.90	$141,170.11	$533,246.50	$200,101.54	$124,142.00	$112,823.00
13 - Other Financing Sources	$323,205.15	$519,533.12	$275,159.75	$11,769.00	$77,833.00	$77,421.00
Fund Total: General	**$23,275,334.85**	**$25,354,874.09**	**$25,439,007.29**	**$24,689,239.61**	**$25,359,508.00**	**$25,763,594.00**
Fund: 210 Social Services						
07 - Miscellaneous	$13,498.27	$90,074.01	$4,415.98	$11,206.42	$0.00	$0.00
12 - Categorical Aid	$2,189,189.80	$1,807,333.20	$1,900,805.73	$1,939,578.35	$2,021,312.00	$2,015,628.00
13 - Other Financing Sources	$506,629.92	$547,320.96	$501,710.88	$487,999.92	$488,000.00	$485,057.00
Fund Total: Social Services	**$2,709,317.99**	**$2,444,728.17**	**$2,406,932.59**	**$2,438,784.69**	**$2,509,312.00**	**$2,500,685.00**
Fund: 221 Harbor Improvement						
06 - Charges for Services	$0.00	$0.00	$0.00	$0.00	$0.00	$15,150.00
13 - Other Financing Sources		$0.00	$0.00	$0.00	$0.00	$4,850.00
Fund Total: Harbor Improvement	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$20,000.00**
Fund: 225 Eastern Shore Regional Jail						
06 - Charges for Service	$18,136.49	$12,495.91	$12,848.63	$15,500.00	$14,250.00	$14,500.00
07 - Miscellaneous	$200.48	$0.00	$0.00	$0.00	$0.00	$0.00
08 - Recovered Costs	$1,589.63	$1,491.16	$3,371.62	$1,750.00	$2,300.00	$1,500.00
11 - Shared Expenses	$1,911,965.24	$1,881,882.02	$1,911,668.20	$1,847,908.00	$1,881,539.00	$1,919,175.00
12 - Categorical Aid	$230,604.85	$259,103.16	$291,811.36	$220,282.00	$255,188.00	$266,381.00
13 - Other Financing Sources	$1,248,939.00	$1,496,484.00	$1,456,904.00	$1,540,320.00	$1,448,808.00	$1,504,819.00
Fund Total: Eastern Shore Regional Jail	**$3,411,435.69**	**$3,651,456.25**	**$3,676,603.81**	**$3,625,760.00**	**$3,602,085.00**	**$3,706,375.00**

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved
Fund: 229 Purchase of Devpt. Rights Fund						
03 - Permits, Privilege Fees & Reg Licenses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12 - Categorical Aid	$0.00	$0.00	$25,550.25	$0.00	$0.00	$0.00
13 - Other Financing Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Total: Purchase of Devpt. Rights Fund	**$0.00**	**$0.00**	**$25,550.25**	**$0.00**	**$0.00**	**$0.00**
Fund: 250 Wastewater Project						
12 - Categorical Aid	$58,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
13 - Other Financing Sources	$0.00	$0.00	$130,000.00	$0.00	$0.00	$0.00
Fund Total: Wastewater Project	**$58,000.00**	**$0.00**	**$130,000.00**	**$0.00**	**$0.00**	**$0.00**
Fund: 310 Capital Reserve						
13 - Other Financing Sources	$0.00	$252,229.00	$955,162.00	$777,640.00	$777,640.00	$300,000.00
Fund Total: Capital Reserve	**$0.00**	**$252,229.00**	**$955,162.00**	**$777,640.00**	**$777,640.00**	**$300,000.00**
Fund: 401 General Debt Service						
05 - Use of Money & Property	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
07 - Miscellaneous	$0.00	$4,860,790.80	$0.00	$0.00	$0.00	$0.00
08 - Recovered Costs	$3,605,719.96	$161,138.76	$161,138.76	$161,138.76	$161,139.00	$161,139.00
13 - Other Financing Sources	$2,041,188.04	$30,584,988.03	$2,368,080.00	$2,103,381.00	$2,126,883.00	$2,596,368.00
Fund Total: General Debt Service	**$5,646,908.00**	**$35,606,917.59**	**$2,529,218.76**	**$2,264,519.76**	**$2,288,022.00**	**$2,757,507.00**
Fund: 490 School Debt Service						
05 - Use of Money & Property	$42,596.26	$50,110.02	$58,147.67	$65,630.24	$0.00	$0.00
13 - Other Financing Sources	$1,343,086.92	$2,759,135.82	$406,948.70	$368,358.96	$345,196.00	$342,914.00
Fund Total: School Debt Service	**$1,385,683.18**	**$2,809,245.84**	**$465,096.37**	**$433,989.20**	**$345,196.00**	**$342,914.00**
Fund: 501 Public Utilities Fund						
06 - Charges for Service	$0.00	$174,910.00	$151,446.09	$165,486.28	$182,617.00	$187,298.00
07 - Miscellaneous	($7,136.46)	$0.00	$9,500.00	$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	$199,405.31	$18,710.00	$18,000.00	$0.00	$21,375.00	$0.00
Fund Total: Public Utilities Fund	**$192,268.85**	**$193,620.00**	**$178,946.09**	**$165,486.28**	**$203,992.00**	**$187,298.00**

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved
Fund: 710 IDA Operating						
05 - Use of Money & Property	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
06 - Charges for Service	$0.00	$12,240.15	$7,144.23	$18,181.42	$17,325.00	$16,673.00
07 - Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13 - Other Financing Sources	$0.00	$0.00	$150,000.00	$0.00	$0.00	$0.00
Fund Total: IDA Operating	**$0.00**	**$12,240.15**	**$157,144.23**	**$18,181.42**	**$17,325.00**	**$16,673.00**
Fund: 725 NC Tourism Comm Capital Fund						
07 - Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13 - Other Financing Sources	$0.00	$0.00	$0.00	$0.00	$40,500.00	$40,500.00
Fund Total: NC Tourism Comm Capital Fund	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$40,500.00**	**$40,500.00**
Fund: 910 School Operating						
07 - Miscellaneous	$373,460.69	$429,912.52	$441,300.06	$329,725.05	$159,840.00	$159,840.00
12 - Categorical Aid	$8,737,436.93	$8,515,020.21	$8,494,216.44	$8,912,869.61	$8,657,860.00	$8,833,969.00
13 - Other Financing Sources	$8,006,744.96	$8,354,923.30	$8,868,434.92	$8,339,316.96	$8,795,152.00	$8,980,403.00
Fund Total: School Operating	**$17,117,642.58**	**$17,299,856.03**	**$17,803,951.42**	**$17,581,911.62**	**$17,612,852.00**	**$17,974,212.00**
Fund: 920 School Federal Grants Fund						
07 - Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12 - Categorical Aid	$3,680,662.53	$3,914,252.35	$3,358,821.15	$1,915,758.96	$1,513,655.00	$1,490,191.00
13 - Other Financing Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Total: School Federal Grants Fund	**$3,680,662.53**	**$3,914,252.35**	**$3,358,821.15**	**$1,915,758.96**	**$1,513,655.00**	**$1,490,191.00**
Fund: 921 School Food Service						
06 - Charges for Service	$148,455.66	$137,836.34	$138,212.42	$129,536.12	$159,685.00	$159,685.00
07 - Miscellaneous	$0.00	$0.00	$0.00	$3,343.00	$6,084.00	$3,337.00
12 - Categorical Aid	$712,796.68	$729,608.89	$731,780.90	$716,019.00	$744,147.00	$743,727.00
13 - Other Financing Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Total: School Food Service	**$861,252.34**	**$867,445.23**	**$869,993.32**	**$907,175.00**	**$909,916.00**	**$906,749.00**
Net Grand Totals:	**$58,338,506.01**	**$92,406,864.70**	**$57,996,427.28**	**$54,818,446.54**	**$55,180,003.00**	**$56,006,698.00**

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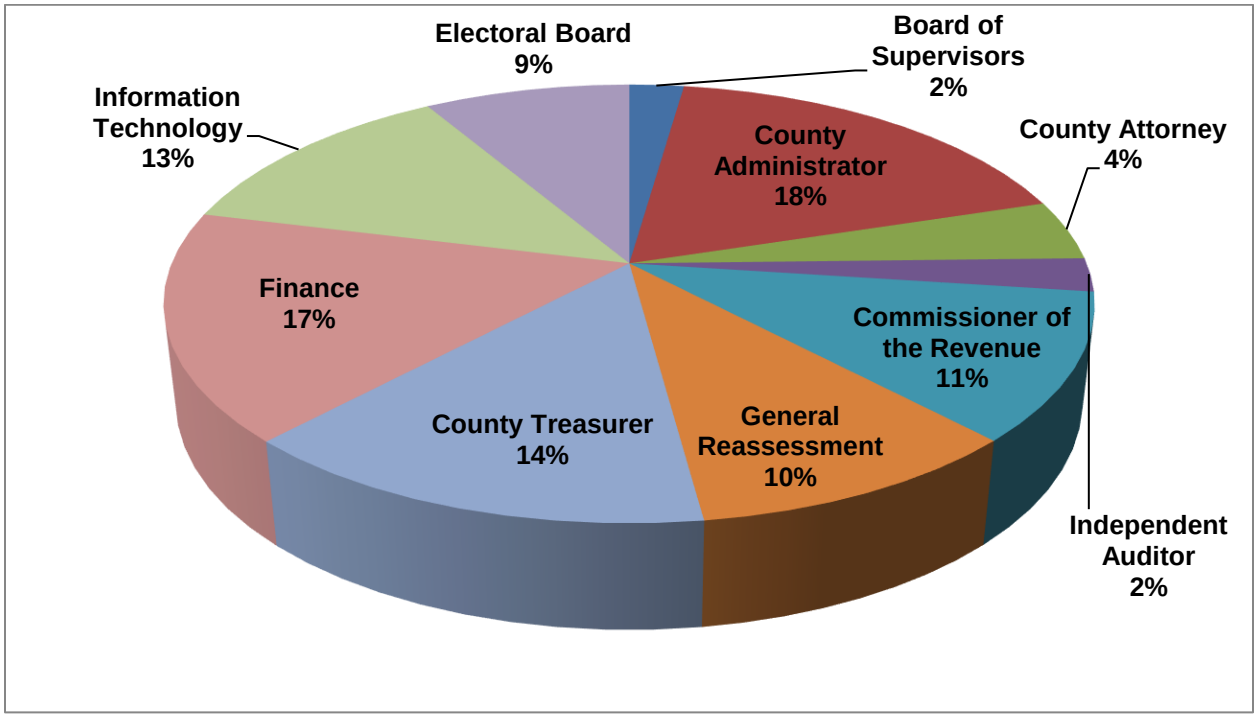
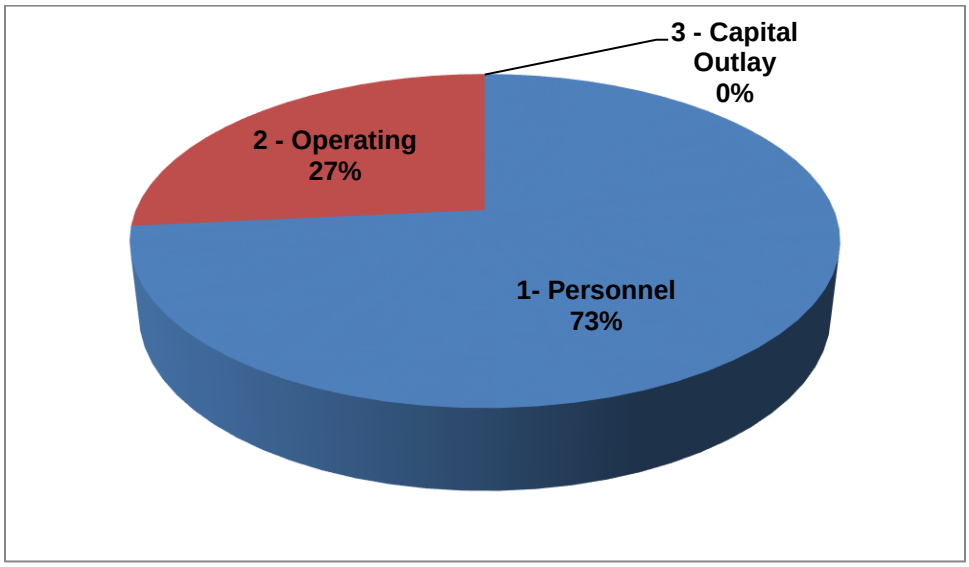
COUNTY OF NORTHAMPTON, VIRGINIA

GENERAL ADMINISTRATION – ALL FUNDS

$2,029,887





General Administration - All Funds

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
Board of Supervisors	$39,152	$33,727	$40,280	$45,898	$5,618	14%
County Administrator	$362,027	$341,234	$369,073	$363,851	($5,222)	-1%
County Attorney	$80,757	$74,966	$78,852	$89,914	$11,062	14%
Independent Auditor	$48,150	$48,900	$48,875	$50,000	$1,125	2%
Commissioner of the Revenue	$187,030	$196,877	$215,763	$219,649	$3,886	2%
General Reassessment	$131,320	$131,992	$174,056	$202,392	$28,336	16%
County Treasurer	$267,635	$285,170	$283,574	$287,469	$3,895	1%
Finance	$332,519	$317,812	$334,051	$341,784	$7,733	2%
Information Technology	$300,534	$271,529	$263,826	$255,585	($8,241)	-3%
Electoral Board	$134,990	$126,416	$189,643	$173,345	($16,298)	-9%
General Government Administration Total:	**$1,884,114**	**$1,828,622**	**$1,997,993**	**$2,029,887**	**$31,894**	**2%**

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
1- Personnel	$1,397,857	$1,395,450	$1,465,039	$1,491,439	$26,400	2%
2 - Operating	$478,987	$433,172	524604	538448	$13,844	3%
3 - Capital Outlay	$7,270	$0	$8,350	$0	($8,350)	-100%
Total General Administration	**$1,884,114**	**$1,828,622**	**$1,997,993**	**$2,029,887**	**$31,894**	**2%**

	Approved FY14	*Approved FY15*	*Approved FY16*	*Approved FY17*
Full-Time Personnel	*19*	*19*	*19*	*19*
Total General Administration	***19***	***19***	***19***	***19***

BOARD OF SUPERVISORS

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	BOARD OF SUPERVISORS		
DEPARTMENT #:	1101		
FUND:	GENERAL	**FUNCTION:**	General Administration
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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.

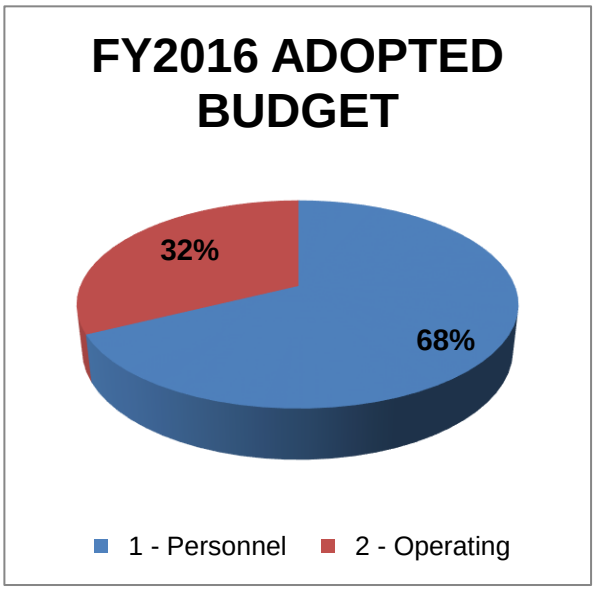
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

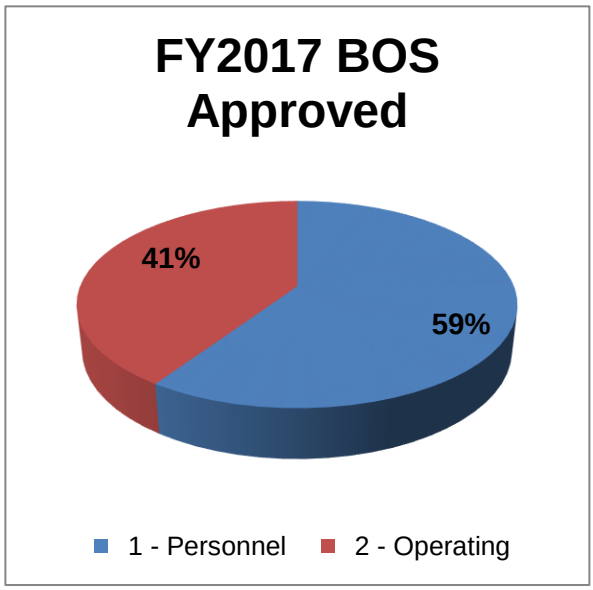
1. FY15 Budget adopted with no tax increase.
2. FY 16 Budget adopted with less than ½-cent tax increase.
3. Following the hiring of an Economic Development Director, realigned and streamlined several departments into the "Development Office". For FY 17, this effort completed the merger with the combining of several budgetary functions into the "Economic Development" Department.
4. Re-activation of the Joint Industrial Development Authority to study and develop plans 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 2017.

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **1101 - Board of Supervisors**						
1 - Personnel	$24,485	$27,372	$27,263	$27,263	$0	0%
2 - Operating	$14,667	$6,355	$13,017	$18,635	$5,618	43%
Department Total: **Board of Supervisors**	**$39,152**	**$33,727**	**$40,280**	**$45,898**	**$5,618**	**14%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**FY14 Approved**	**FY15 Approved**	**FY16 Approved**	**FY17 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 2017 (July 1, 2016 - June 30, 2017)		

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.

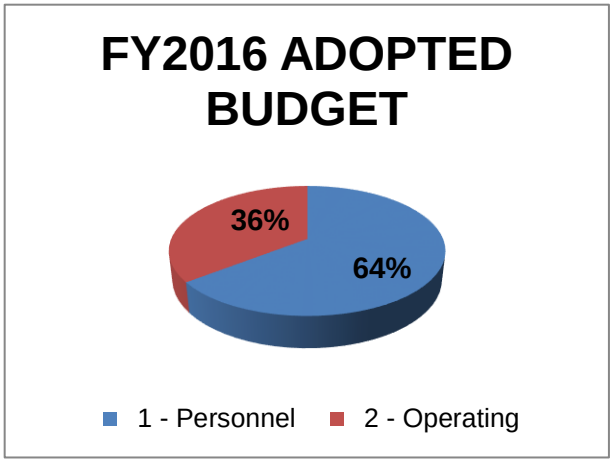
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

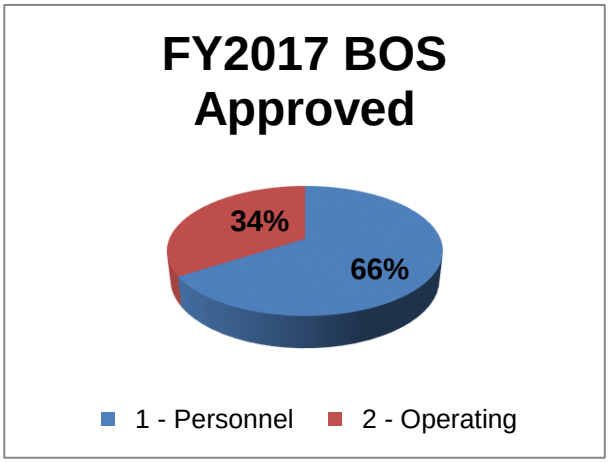
1. Coordination of review by all involved departments of the County Code of Ordinances and convened all necessary public hearings to enact any revisions or additions or deletions to the County Code.
2. Completion of the existing capital improvement plan that was adopted in Fiscal Year 2002 with the opening of the sixth and final waste collection center in Eastville.
3. Staff undertook revision of zoning ordinance and advanced this document through public hearings, resulting in the December 2015 adoption of the comprehensive zoning ordinance amendments. With a new Board of Supervisors taking office in January 2016, it advanced a repeal of the 2015 version and staff shepherded the revisions – in many cases a reversion to the 2009 Zoning Ordinance – through public hearing to final adoption by the Board in April 2016.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
1. Complete the design and build of a garage for the Emergency Medical Services department following purchase of the existing site. 2. Address the provision of medical services as a result of the relocation of the hospital to Accomack County. 3. Five year review of the Comprehensive Plan has begun.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **1201 - County Administrator**						
1 - Personnel	$252,926	$239,151	$237,983	$239,769	$1,786	1%
2 - Operating	$109,101	$102,083	$131,090	$124,082	($7,008)	-5%
Department Total: **County Administrator**	**$362,027**	**$341,234**	**$369,073**	**$363,851**	**($5,222)**	**-1%**





FULL-TIME EQUIVALENT (FTE) HISTORY

Position Title	2014 Approved	2015 Approved	2016 Approved	2017 Approved	Variance	% Change
ADMINISTRATION						
County Administrator	1	1	1	1	0	0%
Assistant to the County Administrator	1	1	1	1	0	0%
Administrative Assistant	1	0	0	0	0	0%
COUNTY ADMINISTRATION	**3**	**2**	**2**	**2**	**0**	**0%**

CONTACT INFORMATION			
Name:	Katie H. Nunez	Address 1:	16404 Courthouse Rd
Title:	County Administrator	Address 2	P.O. Box 66
E-mail:	knunez@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0440 ext. 515	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 2017 (July 1, 2016 - June 30, 2017)		

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.

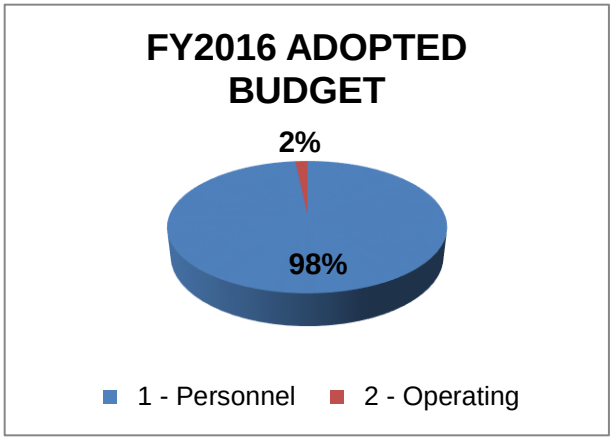
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

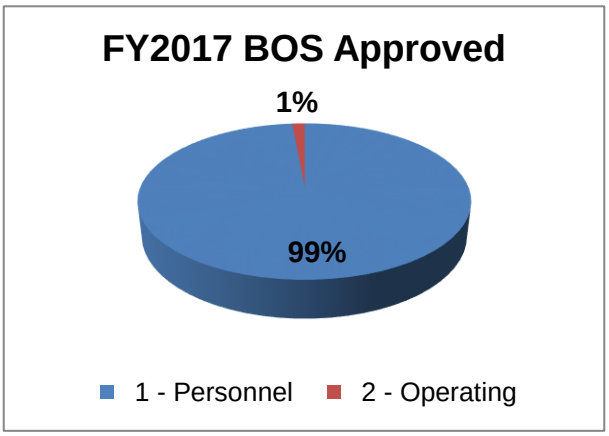
1. Worked with the County Administrator's office in the review of the County Code of Ordinances.
2. Worked with County staff in the multiple revisions of the County's zoning ordinance.

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						
	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **1204 - County Attorney**						
1 - Personnel	$79,799	$73,895	$77,547	$88,605	$11,058	14%
2 - Operating	$958	$1,012	$1,305	$1,309	$4	0%
Department Total: **County Attorney**	**$80,757**	**$74,907**	**$78,852**	**$89,914**	**$11,062**	**14%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 Approved**	**Variance**	**% Change**
COUNTY ATTORNEY						
County Attorney/ Commonwealth Attorney (SHARED POSITION)	1	1	1	1	0	0%
Asst Commonwealth Attorney/ Asst 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 2017 (July 1, 2016 - June 30, 2017)		

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
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:
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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **1208 - Independent Auditor**						
2 - Operating	$48,150	$48,900	$48,875	$50,000	$1,125	2%
Department Total: **Independent Auditor**	**$48,150**	**$48,900**	**$48,875**	**$50,000**	**$1,125**	**2%**

No employees; contracted service.

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

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 2017 (July 1, 2016 - June 30, 2017)		

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.

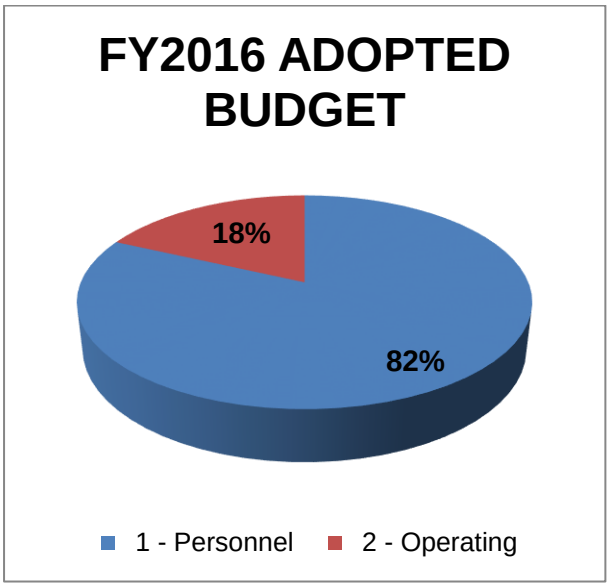
CURRENT DEPARTMENTAL GOALS

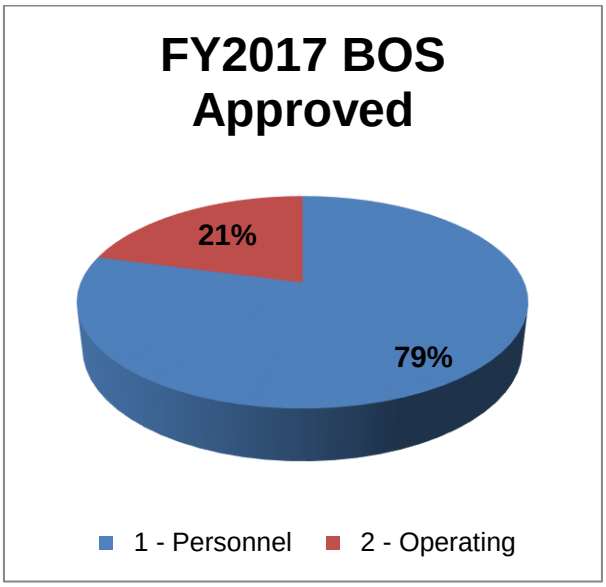
1. Complete the transition to new Computer Assisted Mass Appraisal (CAMA) software.
2. Initiate computer-based storage sites to retain permanent records.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:
1. With the initiation of new software for the department, the 2015 General Reassessment was delayed in its commencement. The Reassessment is currently on-going with an effective date of January 1, 2016 and the Board has adopted an ordinance which provides for an ending date of August 31, 2016 for completion of the hearings before the Board of Equalization. 2. The Board of Supervisors reversed its position and chose not to implement biennial tax billing.
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
1. Mastering the new software will continue as an on-going effort. 2. A new Commissioner of the Revenue assumed office on January 1, 2016.

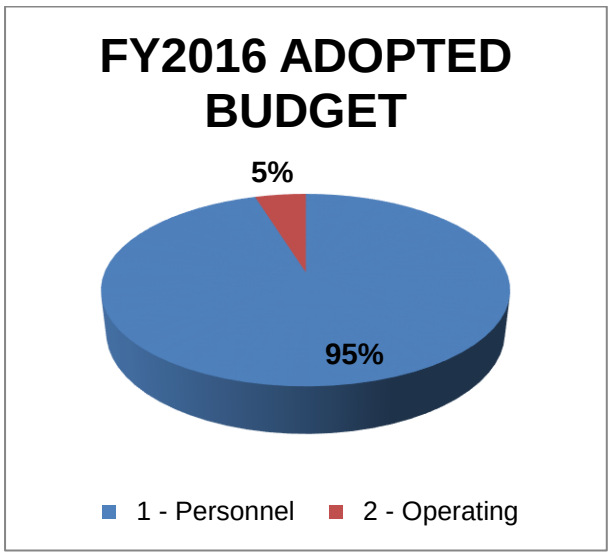
FINANCIAL ACTIVITY

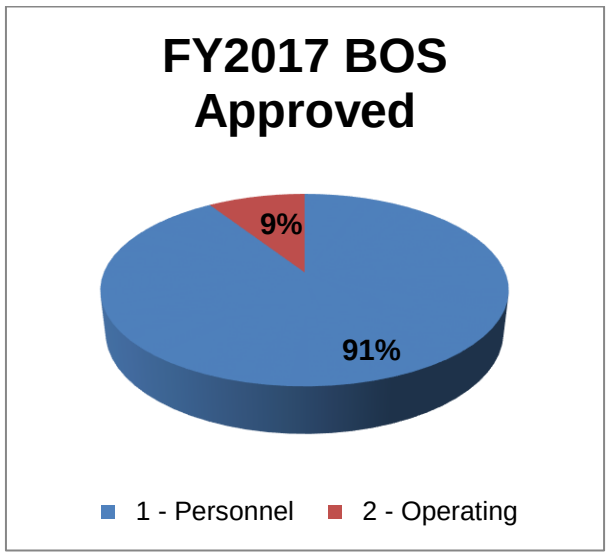
	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **1209 - Commissioner of the Revenue**						
1 - Personnel	$158,861	$172,834	$176,711	$173,868	($2,843)	-2%
2 - Operating	$28,168	$24,043	$39,052	$45,781	$6,729	17%
Department Total: **Commissioner of the Revenue**	**$187,029**	**$196,877**	**$215,763**	**$219,649**	**$3,886**	**2%**





FINANCIAL ACTIVITY						
	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **1210 - General Reassessment**						
1 - Personnel	$127,813	$128,994	$165,696	$183,765	$18,069	11%
2 - Operating	$3,507	$2,997	$8,360	$18,627	$10,267	123%
Department Total: **General Reassessment**	**$131,320**	**$131,991**	**$174,056**	**$202,392**	**$28,336**	**16%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2014 Approved	2015 Approved	2016 Approved	2017 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:	Charlene Gray	Address 1:	16404 Courthouse Rd
Title:	Commissioner of Revenue	Address 2	P.O. Box 65
E-mail:	cgray@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 2017 (July 1, 2016 - June 30, 2017)		

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.

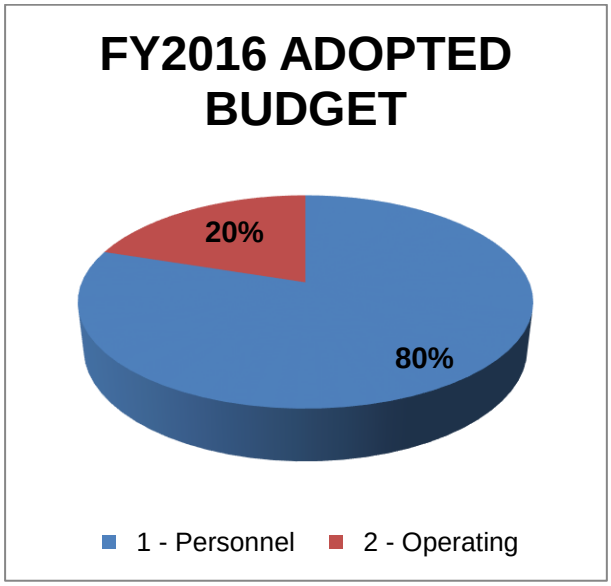
CURRENT DEPARTMENTAL GOALS

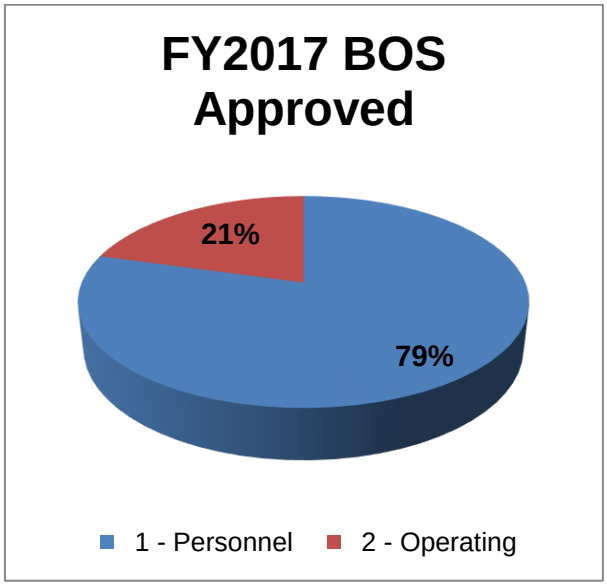
1. Enforce prompt collection procedures for taxes due by using the Court system for Warrants in Debt, wage liens, bank liens, Interrogatories and garnishments, and also by working with an attorney for the collection of delinquent real estate taxes and subsequent sale of eligible properties and providing 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 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. With recent retirement of veteran staff members, there is on-going training of new staff. 2. Need to continue to improve our on-line presence for reviewing account information, and making payments electronically.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **1213 - County Treasurer**						
1 - Personnel	$222,253	$237,344	$226,924	$228,119	$1,195	1%
2 - Operating	$45,382	$47,827	$56,650	$59,350	$2,700	5%
Department Total: **County Treasurer**	**$267,635**	**$285,171**	**$283,574**	**$287,469**	**$3,895**	**1%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 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 2017 (July 1, 2016 - June 30, 2017)		

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.

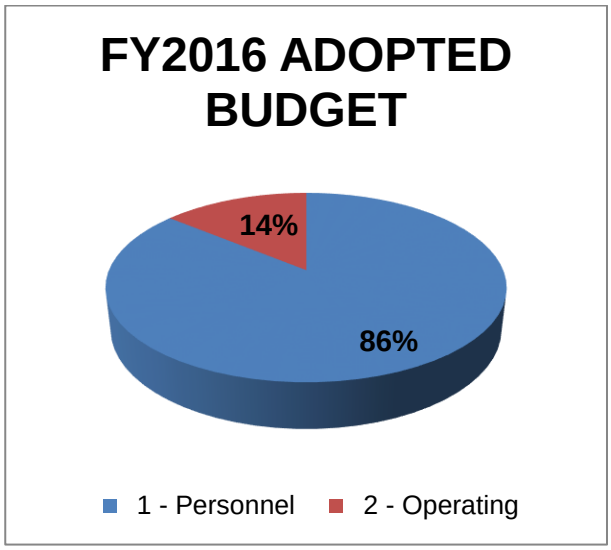
CURRENT DEPARTMENTAL GOALS

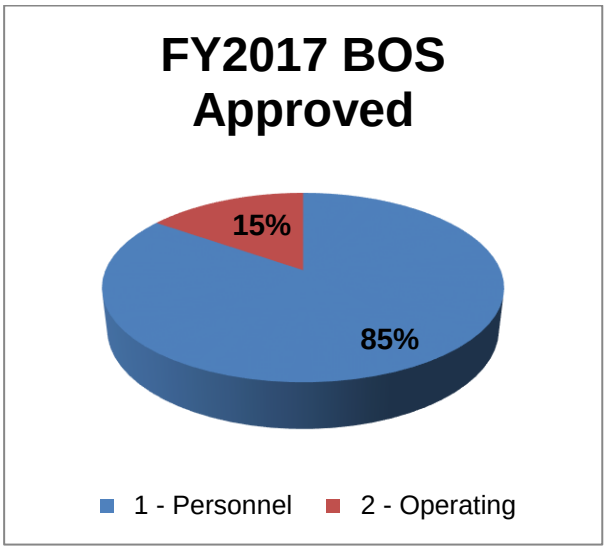
1. Prepare and distribute quarterly report to the Board of Supervisors and the County Administrator no later than 15 days after the close of the quarter.
2. Complete cross-training of all department employees to provide better service during employee absences.
3. Ensure timely and accurate payment, reconciliation 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 FY2014 CAFR. 2. 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:
1. 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. 2. With the hiring of a new Finance Director in September 2015, he will continue to learn the various systems in place and to become acclimated to Northampton County.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **1220 - Finance**						
1 - Personnel	$277,871	$257,406	$287,046	$289,368	$2,322	1%
2 - Operating	$54,648	$60,406	$47,005	$52,416	$5,411	12%
Department Total: **Finance**	**$332,519**	**$317,812**	**$334,051**	**$341,784**	**$7,733**	**2%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 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:	John Andrzejewski	Address 1:	16404 Courthouse Rd
Title:	Finance Director	Address 2	P.O. Box 66
E-mail:	jandrzejewski@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0440	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 2017 (July 1, 2016 - June 30, 2017)		

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:

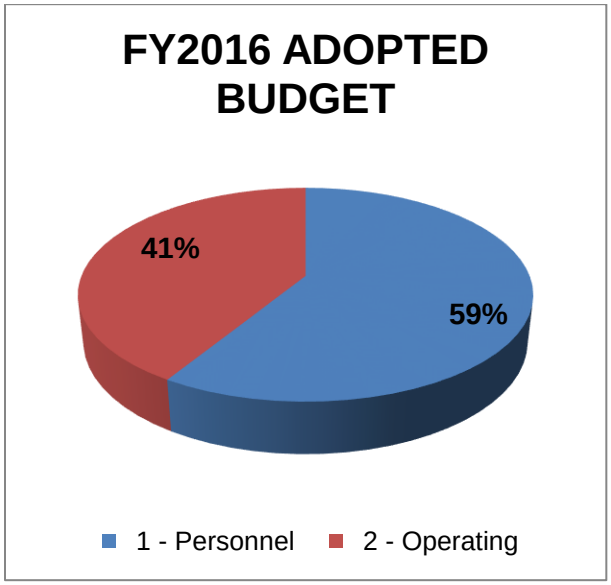
The IT Department oversees the County's software and hardware needs for the following County offices: Administration, Finance, IT, Treasurer, Commissioner of Revenue, Planning & Zoning, Economic Development, Code Compliance, Facilities Management, Public Utilities, Emergency Medical Services, Emergency 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.

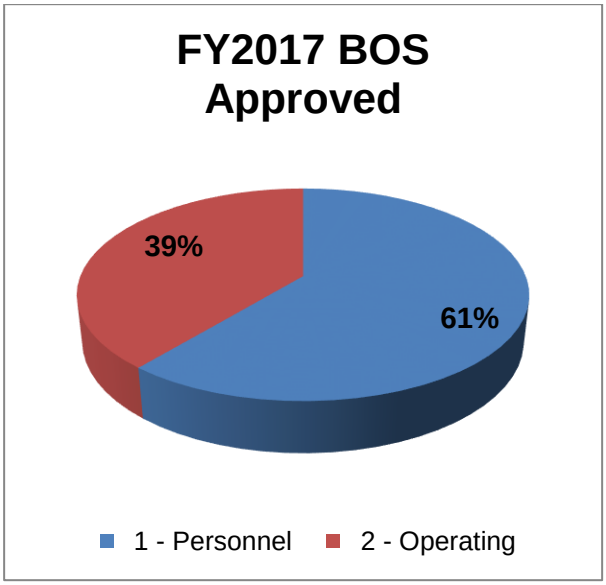
CURRENT DEPARTMENTAL GOALS

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. Continue to process the transition of the County's server to a cloud-based environment.

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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **1240 - Information Technology**						
1 - Personnel	$152,365	$156,902	$155,033	$155,945	$912	1%
2 - Operating	$140,899	$114,627	$108,793	$99,640	($9,153)	-8%
Department Total: **Information Technology**	**$293,264**	**$271,529**	**$263,826**	**$255,585**	**($8,241)**	**-3%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 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:	Director of Information Technology	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 2017 (July 1, 2016 - June 30, 2017)		

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:

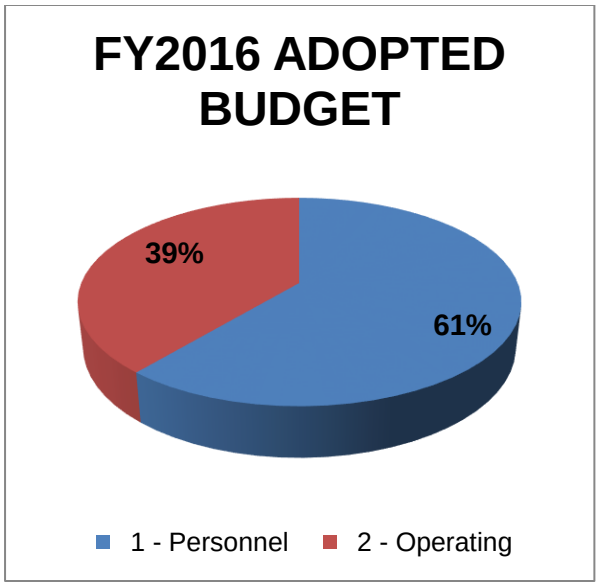
1. Continued outreach to the high schools to educate about voter registration as well as the High School Page program at the General Assembly in Richmond. Successfully recruited 19 high school students to volunteer in the polling precincts for the presidential election.

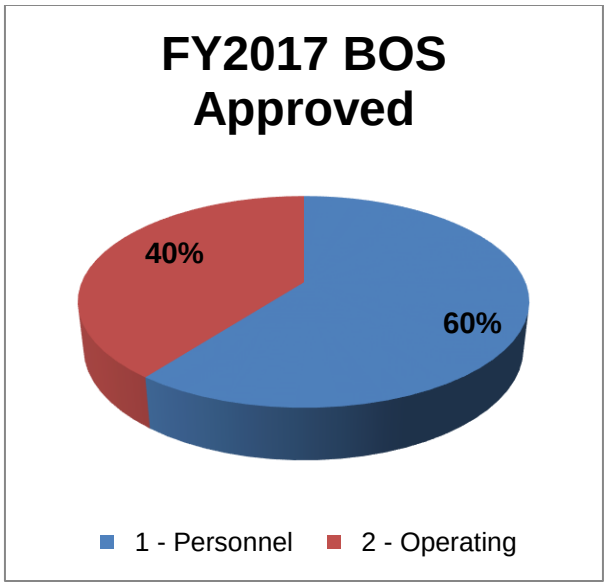
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

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

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **1301 - Electoral Board**						
1 - Personnel	$101,483	$101,553	$110,836	$104,737	($6,099)	-6%
2 - Operating	$33,506	$24,863	$70,457	$68,608	($1,849)	-3%
3 - Capital Outlay	$0	$0	$8,350	$0	($8,350)	100%
Department Total: **Electoral Board**	**$134,989**	**$126,416**	**$189,643**	**$173,345**	**($16,298)**	**-9%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2013 Approved**	**2014 Approved**	**2015 Approved**	**2016 Approved**	**Variance**	**% Change**
ELECTORAL BOARD						
Registrar	1	1	1	1	0	0%
Assistant	0	0	1	1	0	0%
ELECTORAL BOARD	**1**	**1**	**2**	**2**	**0**	**0%**

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

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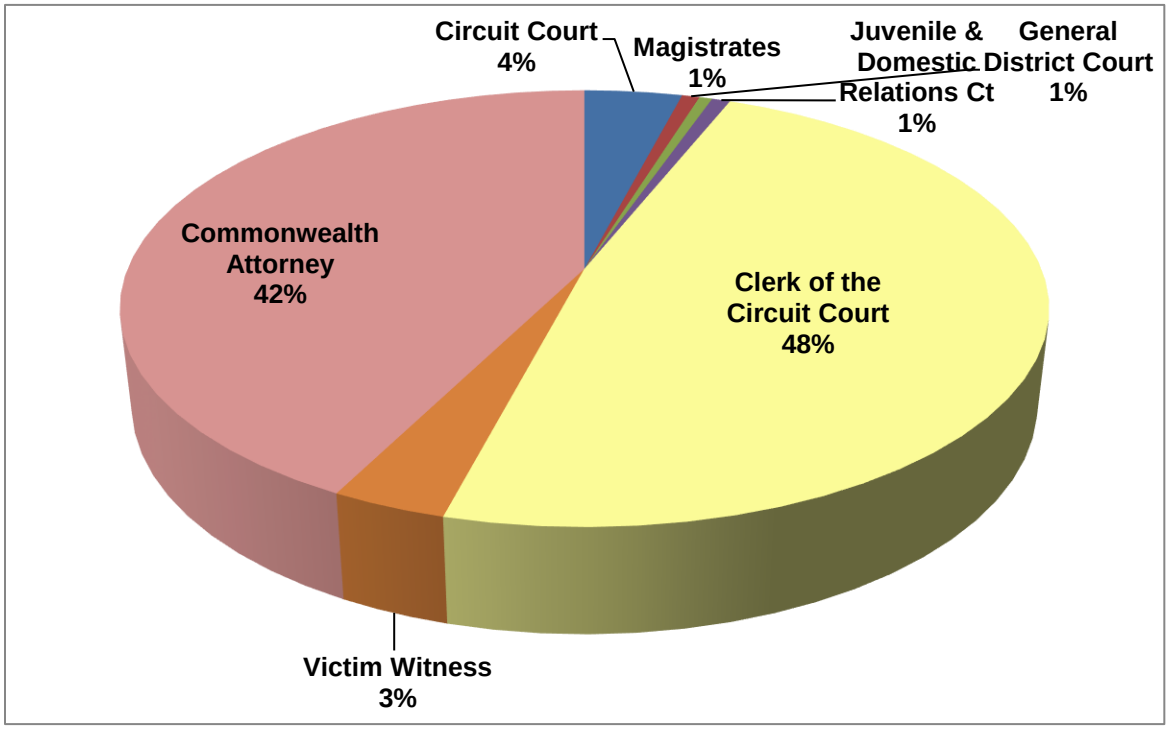
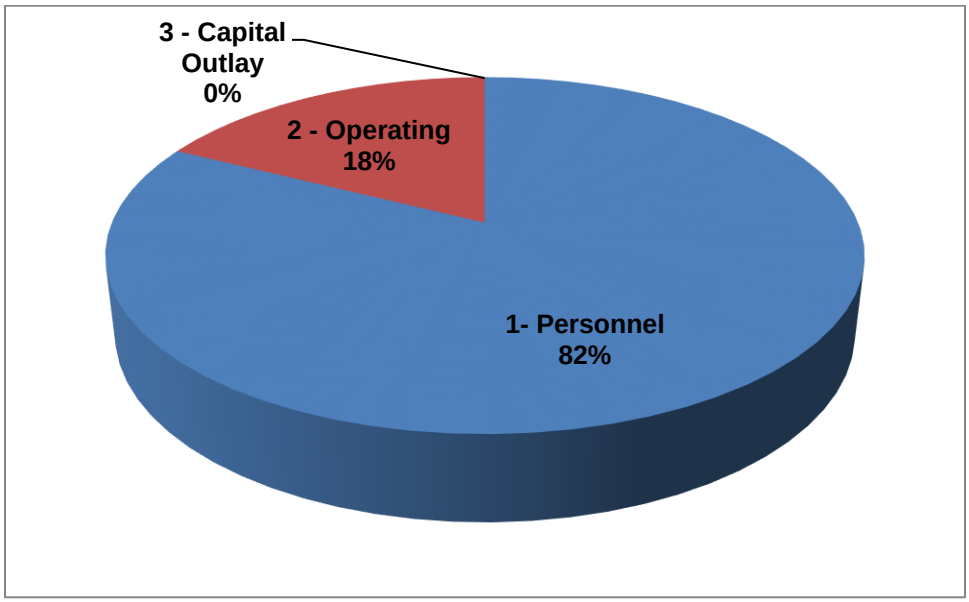
COUNTY OF NORTHAMPTON, VIRGINIA
Judicial Administration – All Funds
$695,367





Judicial Administration – All Funds

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
Circuit Court	$28,536	$25,911	$29,961	$28,206	($1,755)	-6%
General District Court	$5,186	$5,567	$5,960	$5,080	($880)	-15%
Magistrates	$2,041	$734	$3,725	$3,725	$0	0%
Juvenile & Domestic Relations Ct	$6,175	$4,824	$5,260	$5,270	$10	0%
Clerk of the Circuit Court	$275,703	$295,043	$304,922	$333,914	$28,992	10%
Victim Witness	$19,865	$20,585	$20,431	$23,719	$3,288	16%
Commonwealth Attorney	$285,628	$296,188	$306,720	$295,453	($11,267)	-4%
Judicial Administration Total:	**$623,133**	**$648,851**	**$676,979**	**$695,367**	**$18,388**	**3%**

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
1- Personnel	$543,448	$563,805	$579,890	$573,085	($6,805)	-1%
2 - Operating	$79,685	$85,046	$97,089	$122,282	$25,193	26%
3 - Capital Outlay	$0	$0	$0	$0	$0	0%
Total Judicial Administration	**$623,133**	**$648,851**	**$676,979**	**$695,367**	**$18,388**	**3%**

	Approved FY14	Approved FY15	Approved FY16	Approved FY17
Full-Time Personnel	7	7	7	7
Total Judicial Administration	**7**	**7**	**7**	**7**

CIRCUIT COURT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	CIRCUIT COURT		
DEPARTMENT #:	2101		
FUND:	GENERAL	**FUNCTION:**	JUDICIAL ADMINISTRATION
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **2101 - Circuit Court**						
2 - Operating	$28,536	$25,911	$29,961	$28,206	($1,755)	-6%
Department Total: **Circuit Court**	**$28,536**	**$25,911**	**$29,961**	**$28,206**	**($1,755)**	**-6%**

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 2017 (July 1, 2016 - June 30, 2017)		

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

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **2102 - General District Court**						
2 - Operating	$5,186	$5,567	$5,960	$5,080	($880)	-15%
Department Total: **General District Court**	**$5,186**	**$5,567**	**$5,960**	**$5,080**	**($880)**	**-15%**

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 2017 (July 1, 2016 - June 30, 2017)		

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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **2103 - Magistrates**						
2 - Operating	$2,041	$734	$3,725	$3,725	$0	0%
Department Total: **Magistrates**	**$2,041**	**$734**	**$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 2017 (July 1, 2016 - June 30, 2017)		

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

	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **2104 - Juvenile & Domestic Relations Court**						
2 - Operating	$6,175	$4,824	$5,260	$5,270	$10	0%
Department Total: **Juvenile & Domestic Relations Court**	**$6,175**	**$4,824**	**$5,260**	**$5,270**	**$10**	**0%**

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 2017 (July 1, 2016 - June 30, 2017)		

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, Church Trustees, Court Records-Criminal Division and Civil Claims, Concealed Handgun Permit, Passports, Notary Public, Jury Service.

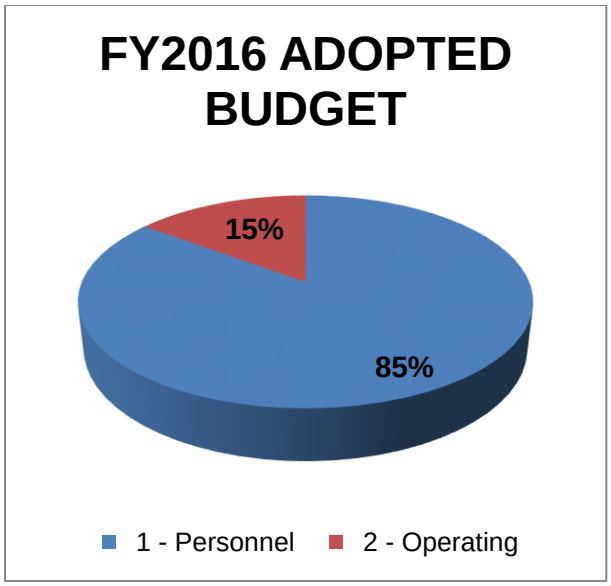
The Clerk's Office has welcomed and hosted numerous field trips for local students as well as chartered adult tours, including several impromptu tours. All visits are given the same museum-like tour reflecting the "History, Hospitality and Opportunity for All" theme that the county promotes. The book, *Exploring The Oldest Continuous Records in America*, has proven to be an instrumental tool for our public outreach in promoting the history of Northampton County.

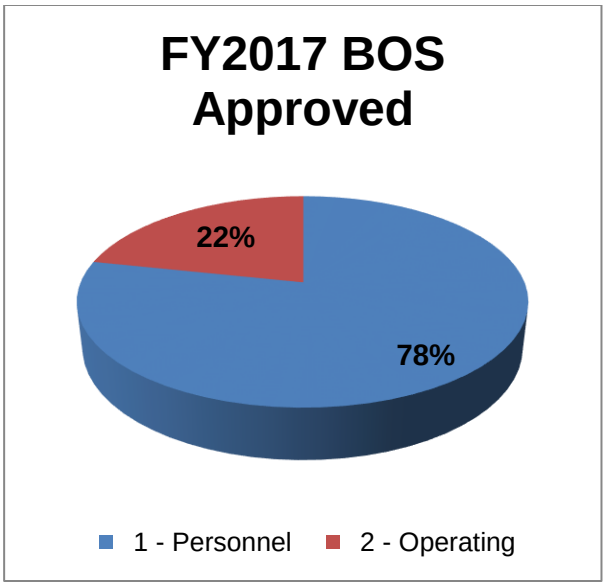
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

Future issues for FY17 will focus on adopting electronic filing procedures while continuing to enhance the Case Imaging System (CIS) and Remote Access (SRA, OCRA) programs for court personnel and the public. Digital automation of the Oldest Continuous Court Records in America is an ongoing focus that continues to gain support of historians and genealogist across the country. Preservation and conservation of Northampton County's original records, dubbed *National Treasures*, require treatments that comply with the Code of Ethics and Guidelines for Practice of the American Institute for Conservation. These record books are examined and prioritized on a conservation list and are restored based on individual treatment proposals. Through the support of local historical and antiquities groups and through county funding, the Clerk oversees constant restoration of the records. In addition, the Clerk of the Circuit Court, Traci L. Johnson, works with all the local schools, public and private, setting up field trips to the courthouse and court green annually in an effort to educate our youths about the importance and rich history in Northampton County.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **2106 - Clerk of the Circuit Court**						
1 - Personnel	$247,887	$254,615	$260,021	$261,570	$1,549	1%
2 - Operating	$27,817	$40,428	$44,901	$72,344	$27,443	61%
Department Total: **Clerk of the Circuit Court**	**$275,703**	**$295,043**	**$304,922**	**$333,914**	**$28,992**	**10%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 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 2017 (July 1, 2016 - June 30, 2017)		

DESCRIPTION OF SERVICES PROVIDED:

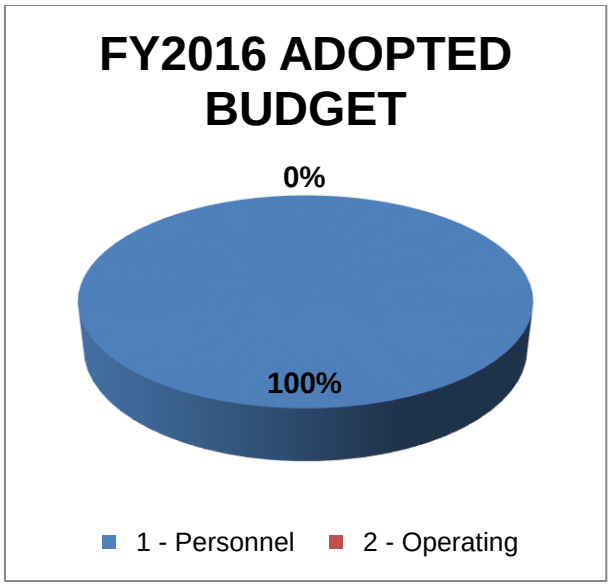
The Northampton County Victim/Witness Assistance Program provides services to victims and witnesses of crime as required by the Federal Victims of Crime Act and Virginia's Crime Victim and Witness Rights Act. The program currently employs one part-time program director. Funding is solely provided by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

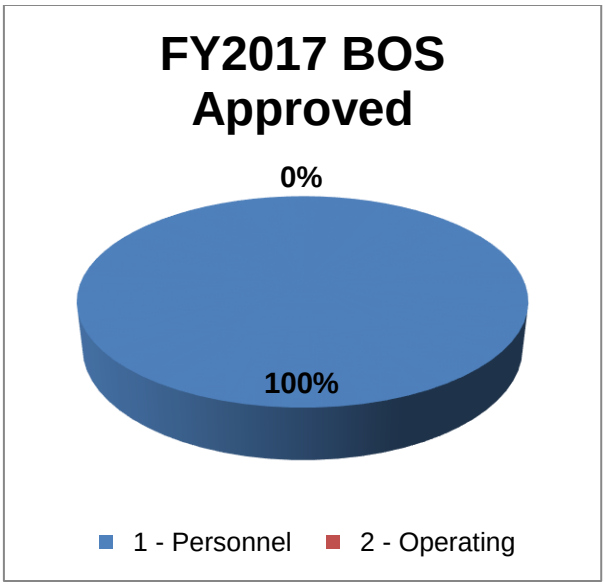
CURRENT DEPARTMENTAL GOALS

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

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **2107 - Victim Witness**						
1 - Personnel	$18,273	$20,585	$20,431	$23,719	$3,288	16%
2 - Operating	$1,592	$0	$0	$0	$0	0%
Department Total: **Victim Witness**	**$19,865**	**$20,585**	**$20,431**	**$23,719**	**$3,288**	**16%**





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 2017 (July 1, 2016 - June 30, 2017)		

DESCRIPTION OF SERVICES PROVIDED:

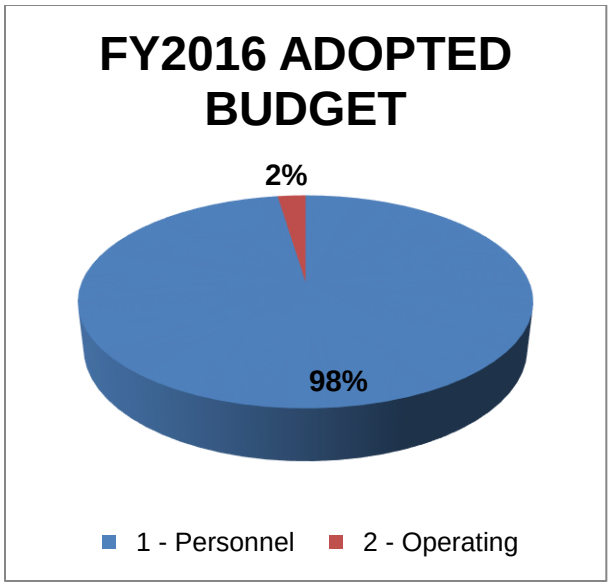
The Commonwealth Attorney is an elected Constitutional Officer whose term is four years. This office is responsible for providing the Commonwealth of Virginia with legal representation in the form of prosecution of all criminal cases in the General District Court, Circuit Court and Juvenile and Domestic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

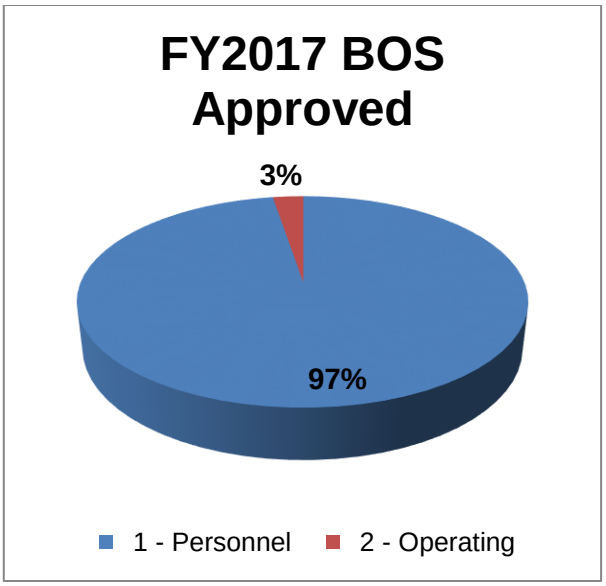
CURRENT DEPARTMENTAL GOALS

To discharge the responsibilities as Commonwealth Attorney competently and efficiently.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **2201 - Commonwealth Attorney**						
1 - Personnel	$277,288	$288,006	$299,438	$287,796	($11,642)	-4%
2 - Operating	$8,340	$7,582	$7,282	$7,657	$375	5%
Department Total: **Commonwealth Attorney**	**$285,628**	**$295,588**	**$306,720**	**$295,453**	**($11,267)**	**-4%**



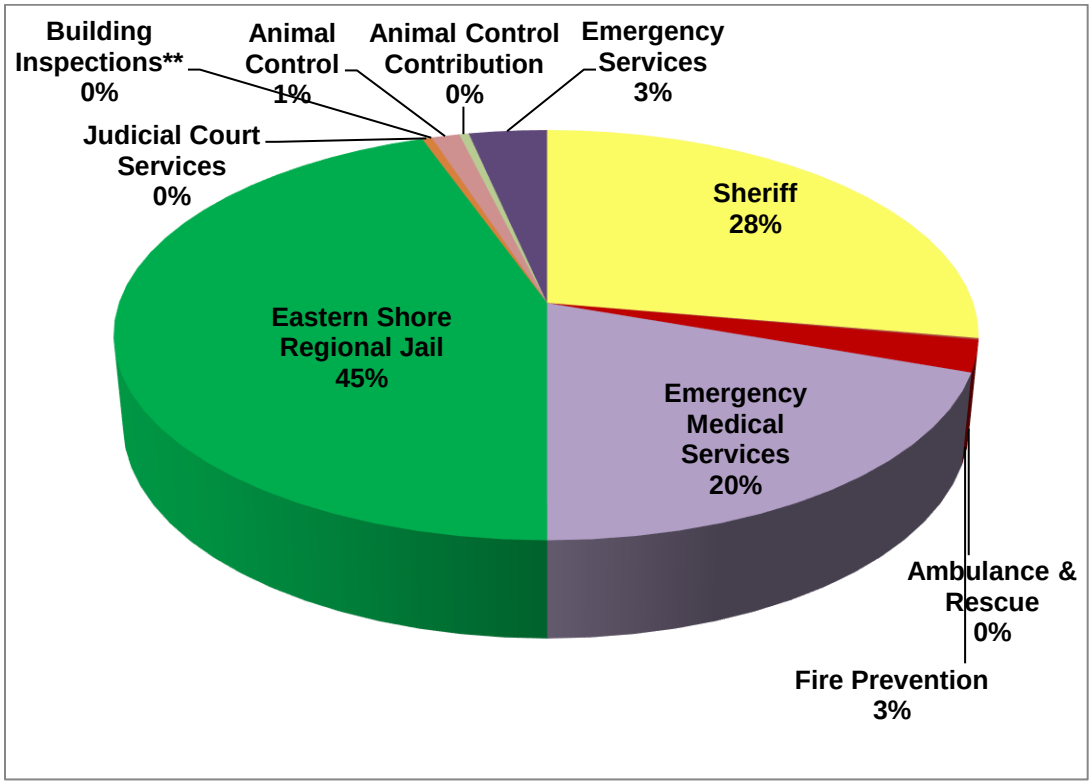


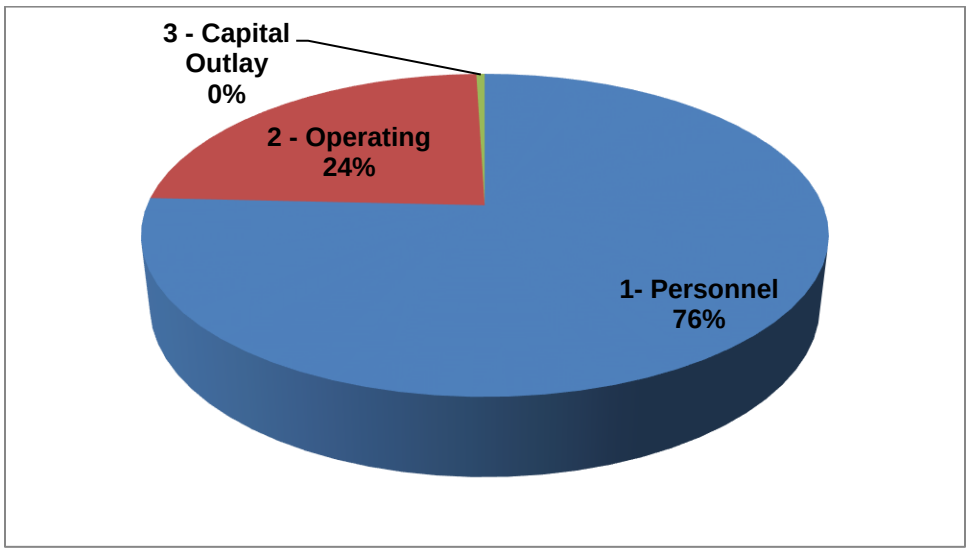
Full-time Personnel: Please see County Attorney section, page 114.

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
$8,318,684





Public Safety – All Funds

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
Sheriff	$2,254,346	$2,305,393	$2,323,613	$2,307,176	($16,437)	-1%
Ambulance & Rescue	$12,935	$10,328	$11,456	$11,410	($46)	0%
Fire Prevention	$183,899	$184,627	$204,521	$206,438	$1,917	1%
Emergency Medical Services	$1,303,585	$1,346,651	$1,357,178	$1,634,257	$277,079	20%
Eastern Shore Regional Jail	$3,599,114	$3,606,633	$3,602,085	$3,706,375	$104,290	3%
Judicial Court Services	$76,008	$38,019	$35,580	$35,580	$0	0%
Building Inspections**	$188,030	$174,135	$138,873	$0	($138,873)	-100%
Animal Control	$99,997	$89,897	$100,611	$100,958	$347	0%
Animal Control Contribution	$21,894	$21,137	$33,138	$34,469	$1,331	4%
Emergency Services	$279,224	$338,365	$339,375	$282,021	($57,354)	-17%
Public Safety Total:	**$8,019,033**	**$8,115,185**	**$8,146,430**	**$8,318,684**	**$172,254**	**2%**

***This is now reported as part of the Economic Development Budget under Community Development Tab*

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
1- Personnel	$5,845,810	$5,977,686	$6,052,235	$6,301,324	$249,089	4%
2 - Operating	$1,968,311	$2,000,357	$1,994,925	$1,978,423	($16,502)	-1%
3 - Capital Outlay	$204,912	$137,142	$99,270	$38,937	($60,333)	-61%
Total Public Safety	**$8,019,033**	**$8,115,185**	**$8,146,430**	**$8,318,684**	**$172,254**	**2%**

	Approved FY14	Approved FY15	Approved FY16	Approved FY17
Full-Time Personnel	105	109	108	113
Total Public Safety	**105**	**109**	**108**	**113**

SHERIFF

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	SHERIFF		
DEPARTMENT #:	3102		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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 33, 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.

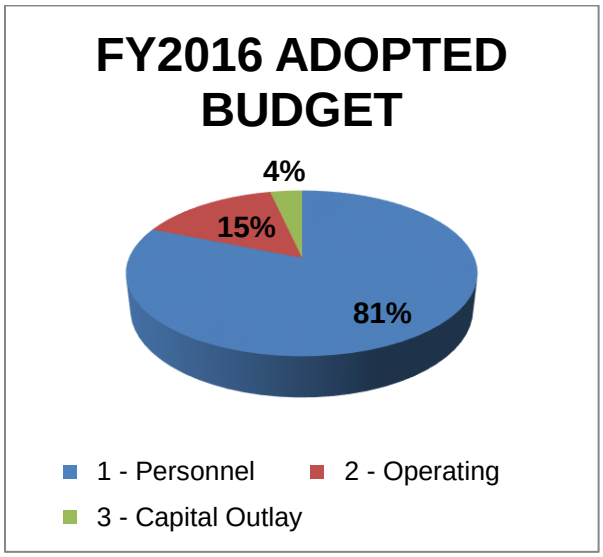
Since FY12, the Regional Jail initiated a Transportation Team which also serves as supervision for the inmate work force. The work crew has assisted with operations associated with several county departments, including Maintenance, Parks and Recreation, Solid Waste, and Administration. They have also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

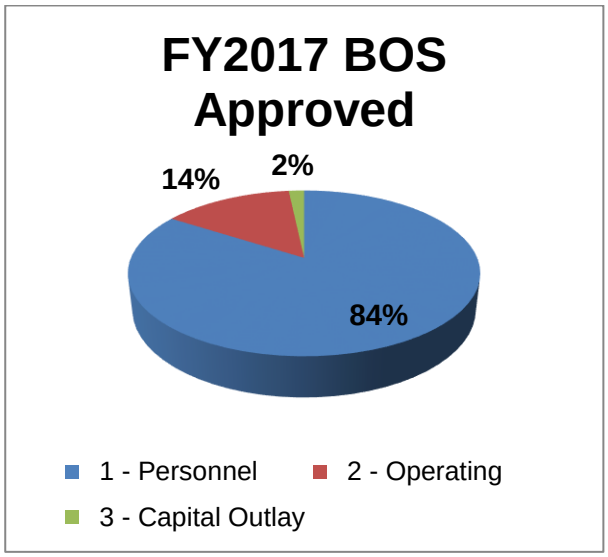
In an effort to promote positive employee morale and enhance retention, the Board of Supervisors approved a proposal from the Sheriff in FY14 for a bonus for all employees. Funding from excess traffic fines was used to support the salary adjustments and bonus. The goal was to reduce departmental budget 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						
	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **3102 - Sheriff**						
1 - Personnel	$1,737,872	$1,822,203	$1,886,517	$1,939,445	$52,928	3%
2 - Operating	$372,285	$346,049	$355,476	$328,794	($26,682)	-8%
3 - Capital Outlay	$144,189	$137,142	$81,620	$38,937	($42,683)	-52%
Department Total: **Sheriff**	**$2,254,346**	**$2,305,393**	**$2,323,613**	**$2,307,176**	**($16,437)**	**-1%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 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	11*	1	10%
Traffic Enforcement Deputy	3	3	3	3	0	0%
School Resource Deputy	1	1	1	2	1	100%
Chief Dispatcher	1	1	1	1	0	0%
Dispatcher	5	5	5	5	0	0%
SHERIFF	**31**	**31**	**31**	**33**	**2**	**6%**
Position moved from Regional Jail to Sheriff Dept. by Sheriff, not Comp Board						

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 2017 (July 1, 2016 - June 30, 2017)		

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 to 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 this 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 four 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:
1. Establishment of an accredited EMS training program at the Basic and Advanced levels.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **3203 - Ambulance & Rescue**						
2 - Operating	$12,935	$10,328	$11,456	$11,410	($46)	0%
Department Total: **Ambulance & Rescue**	**$12,935**	**$10,328**	**$11,456**	**$11,410**	**($46)**	**0%**

CONTACT INFORMATION

Name:	Hollye B. Carpenter	Address 1:	PO Box 235
Title:	Eastern Shore Field Coordinator	Address 2	
E-mail:	Hcarpenter5@msn.com	City/State:	Eastville, Virginia
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 2017 (July 1, 2016 - June 30, 2017)		

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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **3204 - Fire Prevention**						
2 - Operating	$183,899	$184,627	$204,521	$206,438	$1,917	1%
Department Total: **Fire Prevention**	**$183,899**	**$184,627**	**$204,521**	**$206,438**	**$1,917**	**1%**

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 2017 (July 1, 2016 - June 30, 2017)		

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 both volunteer and career personnel, achieve two to three staffed ambulances in the County 24/7, maintaining a response time of 20 minutes or less on 90% of all calls. We also provide a "Duty Supervisor (Intermediate or Paramedic)", traveling in a quick response vehicle, to oversee and assist staff as necessary 24/7.

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. Enhance EMS operations in the middle of the County (Machipongo area) by providing an apparatus bay and additional housing for our growing fleet, staff and administration.
2. Implement Difficulty Airway Management Program, utilizing Rapid Sequence Intubation procedures.
3. Continue to grow our Field Officer Program to provide a better orientation, evaluation and training process of new employees.
4. Seek to initiate a Mobile Health Care (Community Para-medicine) Program.
5. Provide enhanced Virginia Retirement Benefits (formerly LEOS) for full-time EMS employees working in hazardous duty positions.
6. Ensure we continue to meet an accepted response time for the delivery of EMS services. 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).
7. 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.
8. 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.

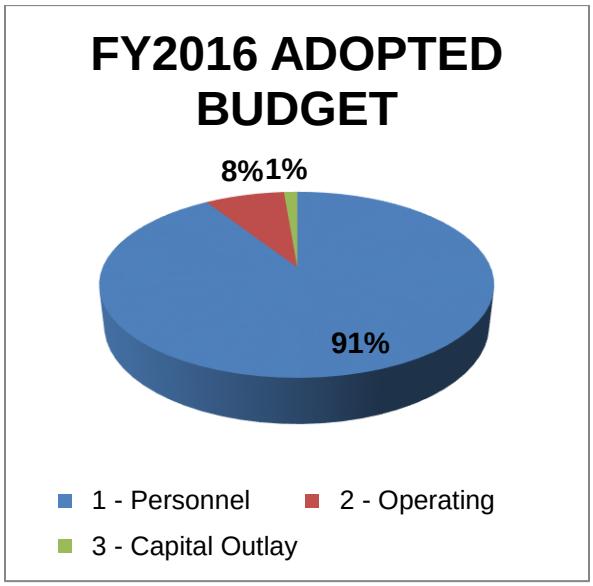
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

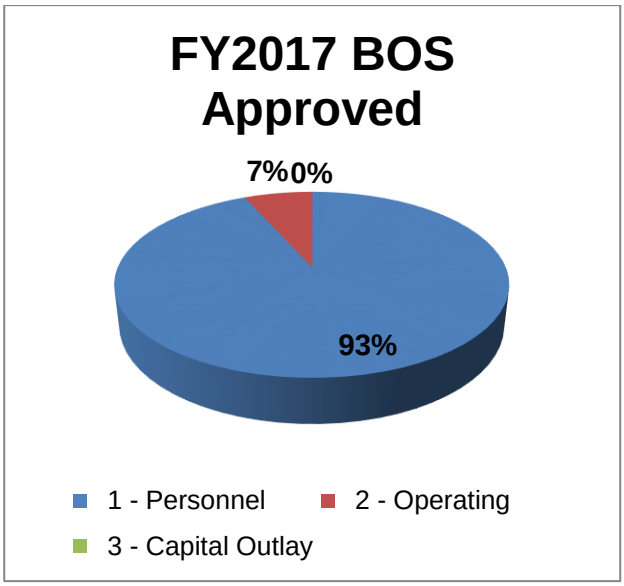
1. CHALLENGE – Continue to be challenged with the lack of an apparatus bay at the Machipongo location.
2. CHALLENGE – Need for additional career personnel to maintain response standard with a continuing decline in volunteers.
3. ACCOMPLISHMENT – Growing personnel to ensure adequate number when the hospital moves 18 miles north, considerable increasing ambulance turn around times.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Construction of an apparatus bay and more administrative space.
2. Establish an EMS training center for both volunteer and career providers.
3. Add additional ambulance to County fleet.

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **3205 - Emergency Medical Services**						
1 - Personnel	$1,129,936	$1,242,436	$1,234,133	$1,525,289	$291,156	24%
2 - Operating	$112,926	$104,214	$105,395	$108,968	$3,573	3%
3 - Capital Outlay	$60,723	$0	$17,650	$0	($17,650)	-100%
Department Total: **Emergency Medical Services**	**$1,303,585**	**$1,346,651**	**$1,357,178**	**$1,634,257**	**$277,079**	**20%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 Approved**	**Variance**	**% Change**
EMERGENCY MEDICAL SERVICES						
EMS Director	1	1	1	1	0	0%
EMS Captain	1	1	1	1	0	0%
Technician	15	17	17	21	4	24%
Administrative Specialist	0	0	0	0	0	0%
EMERGENCY MEDICAL SERVICES	**17**	**19**	**19**	**23**	**4**	**21%**

CONTACT INFORMATION			
Name:	Hollye B. Carpenter	Address 1:	P O Box 225
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E-mail:	hcarpenter@co.northampton.va.us	City/State:	Eastville, Virginia
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 2017 (July 1, 2016 - June 30, 2017)		

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 Service Unit, 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 and evidence based practices 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), CPP Program, or Detention Re-Entry Program, 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 other commitment programs 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. **Courts Best Practices Committee:** Chaired by our Chief Justice, this committee meets quarterly to discuss local best practices for foster children as well as to discuss challenges and new programs in the community. Members include the CSU Director, Northampton and Accomack Departments of Social Services, the Eastern Shore Community Services Board, the Northampton Public School Board, Commonwealth Attorneys, and local Guardian ad Litems.

2. VJCCCA- Surveillance/ Intensive Supervision Program -This program was added in the last 2 fiscal years 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. Executive Learning Team With Department of Corrections – The Court Service Unit management staff meets with the local Department of Corrections management staff twice per month. 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. Our learning teams provide a small group setting that is a safe environment for staff to develop improved competencies.

4. Community Partners of the Eastern Shore (CPES): The CSU Director is a member of the CPES committee which meets on a quarterly basis. The CPES is a community prevention planning coalition. Members of this group include Departments of Social Services, Eastern Shore Community Services Board, Eastern Shore Community College, Virginia Employment Commission, Child Support Enforcement, Local Housing Authority, and the Department of Corrections.

5. Rapid Response Team (RRT): The Rapid Response Team is a subcommittee of the Community Partners of the Eastern Shore. This multidisciplinary team, primarily comprised of members from the CPES, to include the CSU, meets monthly to staff emergency, high risk cases in the community brought before them by the appropriate agencies. Families in crisis and need are referred to this subcommittee by various community partners. Occasionally, the Court Service Unit refers our parole youth to RRT when released from commitment to ensure the most appropriate services will be provided to them upon their return to the community.

6. Prisoner Re-Entry Council: The CSU participates in our local Prisoner Re-Entry Council quarterly which is convened by Departments of Social Services and the Department of Corrections. The CSU Director also attends the Eastern Region Executive Re-Entry committee meetings quarterly in collaboration with other agencies to include local Department of Corrections.

7. Certification Audit – The Unit underwent an Audit in March 2015, and we were in 100% compliance with the Board of Juvenile Justice's Non-Residential Services.

8. After-Hours Video Intake – In June 2014, the Court Service Unit began a new procedure for after hours and on-call juvenile intakes in both Accomack and Northampton Counties. Juvenile intakes are now performed by way of VIA3 video conferencing through the Intake Unit with the 9th District Court Service Unit, which is comparable to the Magistrate's video intake system.

9. Video Detention Visits- We now utilize VIA3 video conferencing to visit

with our detained youth for required 5 day and 10-day face-to-face contacts at Norfolk Detention Center. This decreases staff time and is highly more effective in that staff no longer has to travel to Norfolk to ensure the contact standards are met.

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- the Court Service Unit Director chairs the Truancy Team for both counties. The purpose of the team is to meet with truant youth and their 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, Health Department and local school districts and meets periodically throughout the school year.

12. Fully Staffed since October 2015.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

There are no foreseeable issues to report at this time.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **3303 - Judicial Court Services**						
2 - Operating	$76,008	$38,019	$35,580	$35,580	$0	0%
Department Total: **Judicial Court Services**	**$76,008**	**$38,019**	**$35,580**	**$35,580**	**$0**	**0%**

CONTACT INFORMATION

Name:	Erica R. Lawson	Address 1:	23371 Front Street.
Title:	Director, 2A CSU	Address 2	P.O. Box 446
E-mail:	Erica.lawson@djj.virginia.gov	City/State:	Accomac, Virginia
Telephone:	757-787-5860	Zip Code:	23301

ANIMAL CONTROL

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	ANIMAL CONTROL		
DEPARTMENT #:	3502 & 3503		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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.

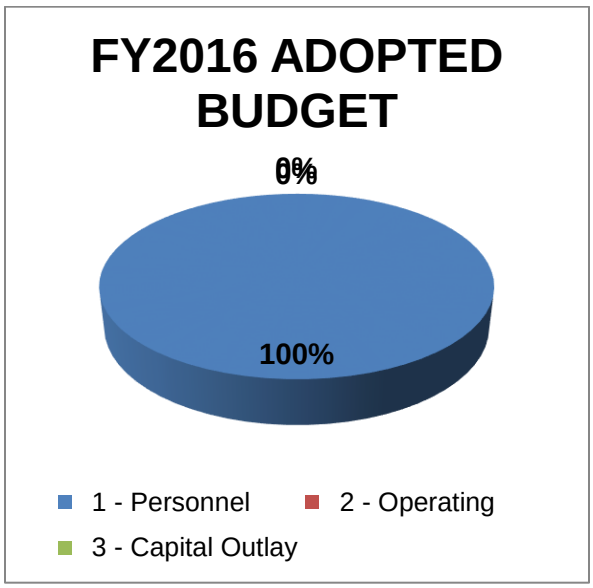
CURRENT DEPARTMENTAL GOALS

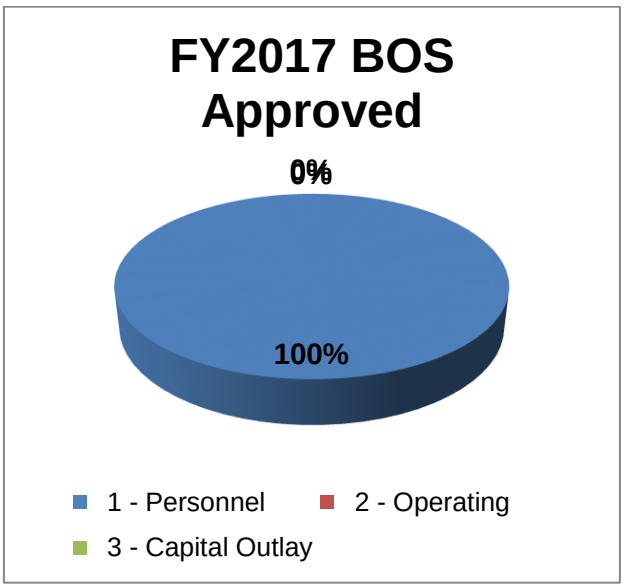
1. To educate the citizens about the dangers of rabies, current animal laws and proper animal care.
2. To continually research, develop and institute programs to improve citizen compliance with state and local laws, to improve animal control services, to increase adoption rates, to increase the return 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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **3502 - Animal Control**						
1 - Personnel	$99,997	$89,897	$100,611	$100,958	$347	0%
2 - Operating	$0	$0	$0	$0	$0	0%
3 - Capital Outlay	$0	$0	$0	$0	$0	0%
Department Total: **Animal Control**	**$99,997**	**$89,897**	**$100,611**	**$100,958**	**$347**	**0%**





FINANCIAL ACTIVITY						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **3503 - Animal Control Contribution**						
2 - Operating	$21,894	$21,137	$33,138	$34,469	$1,331	4%
Department Total: **Animal Control Contribution**	**$21,894**	**$21,137**	**$33,138**	**$34,469**	**$1,331**	**4%**

FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 Approved**	**Variance**	**% Change**
ANIMAL CONTROL						
Chief Animal Warden	0	0	0	0	0	0%
Assistant Animal Warden	0	0	0	0	0	0%
Animal Control Deputy	2	2	2	2	0	0%
ANIMAL CONTROL	**2**	**2**	**2**	**2**	**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

EMERGENCY MANAGEMENT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	EMERGENCY MANAGEMENT		
DEPARTMENT #:	3505		
FUND:	GENERAL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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.

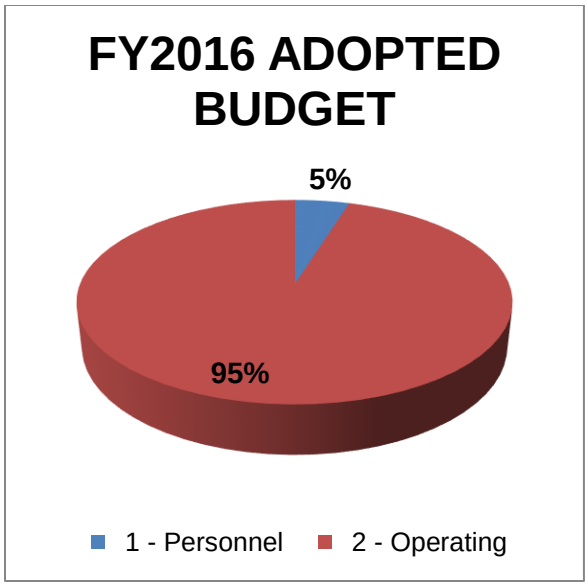
The County's emergency management system is outlined in the State Code. The County Administrator is the Director of Emergency Management and the EMS Director is designated as the Coordinator of Emergency Management. Day-to-day operations and activities are coordinated by the Coordinator of Emergency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

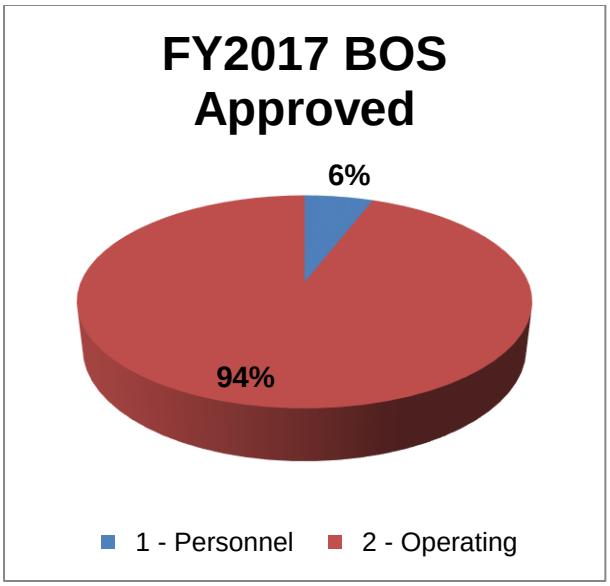
- To foster and encourage emergency planning and the development of operating plans, annexes, and procedures for the county;
- To advocate programs that mitigate against the impacts and consequence of disasters;
- To coordinate the response to large scale emergencies requiring the activation of the County's 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.)
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:
1. Upgraded generator at the Emergency Operations Center 2. Installed generator for the school board fuel pumps which provide fuel for all county vehicles. 3. Ongoing NIMS/ICS training for all emergency responders. 4. Maintaining experienced staff for Emergency Operations Center and Debris Management Teams. 5. Qualification to receive Local Emergency Management Performance Grant funding. 6. Purchased new software and hardware for Damage Assessment tracking. 7. Installed video conferencing equipment in Emergency Operations Center. 8. Migrated Everbridge to new platform. 9. Exercised Closed POD.
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
1. Hardening of elementary schools to use as shelters (hurricane shutters, generator, etc.) 2. Creation of redundancy in Emergency Management staff.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **3505 - Emergency Management**						
1 - Personnel	$16,148	$16,148	$16,199	$16,385	$186	1%
2 - Operating	$263,077	$322,217	$323,176	$265,636	($57,540)	-18%
Department Total: **Emergency Management**	**$279,224**	**$338,365**	**$339,375**	**$282,021**	**($57,354)**	**-17%**





CONTACT INFORMATION			
Name:	Hollye B. Carpenter	Address 1:	P O Box 235
Title:	Coordinator of Emergency Management	Address 2	
E-mail:	hcarpenter@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0411	Zip Code:	23347

EASTERN SHORE REGIONAL JAIL

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	REGIONAL JAIL		
DEPARTMENT #:	3302		
FUND:	EASTERN SHORE REGIONAL JAIL	**FUNCTION:**	Public Safety
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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.

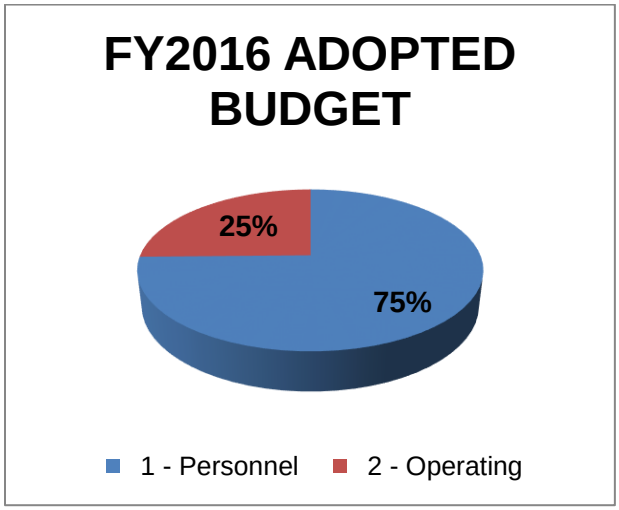
CURRENT DEPARTMENTAL GOALS

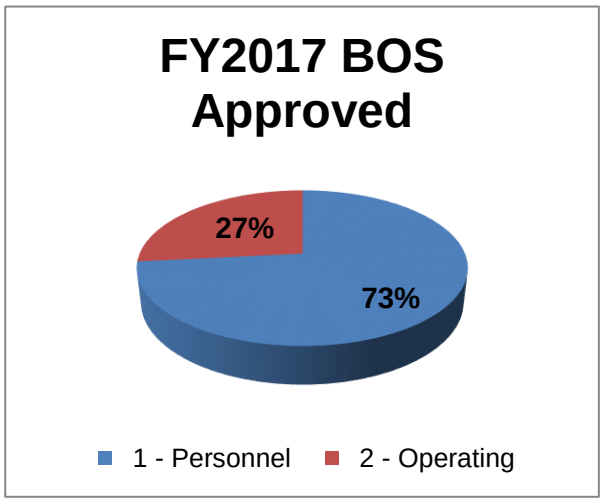
Continue to fine-tune the operational procedures and continuation of staff training.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **3302 - Eastern Shore Regional Jail**						
1 - Personnel	$2,686,078	$2,647,573	$2,690,679	$2,719,247	$28,568	1%
2 - Operating	$913,036	$959,060	$911,406	$987,128	$75,722	8%
Department Total: **Eastern Shore Regional Jail**	**$3,599,114**	**$3,606,633**	**$3,602,085**	**$3,706,375**	**$104,290**	**3%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 Approved**	**Variance**	**% Change**
Jail Superintendent	1	1	1	1	0	0%
Facilities Maintenance Manager	1	1	1	1	0	0%
Correctional Officer	40	40	40	39*	-1	(-2.5%)
Lieutenant Deputy	1	1	1	1	0	0%
Corporal Deputy	1	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.	4	4	4	4	0	0%
EASTERN SHORE REGIONAL JAIL	**54**	**54**	**54**	**53**	**-1**	**(-1.8%)**

** Position in use in the Sheriff's Department but it is a named position for Corrections, per Compensation Board*

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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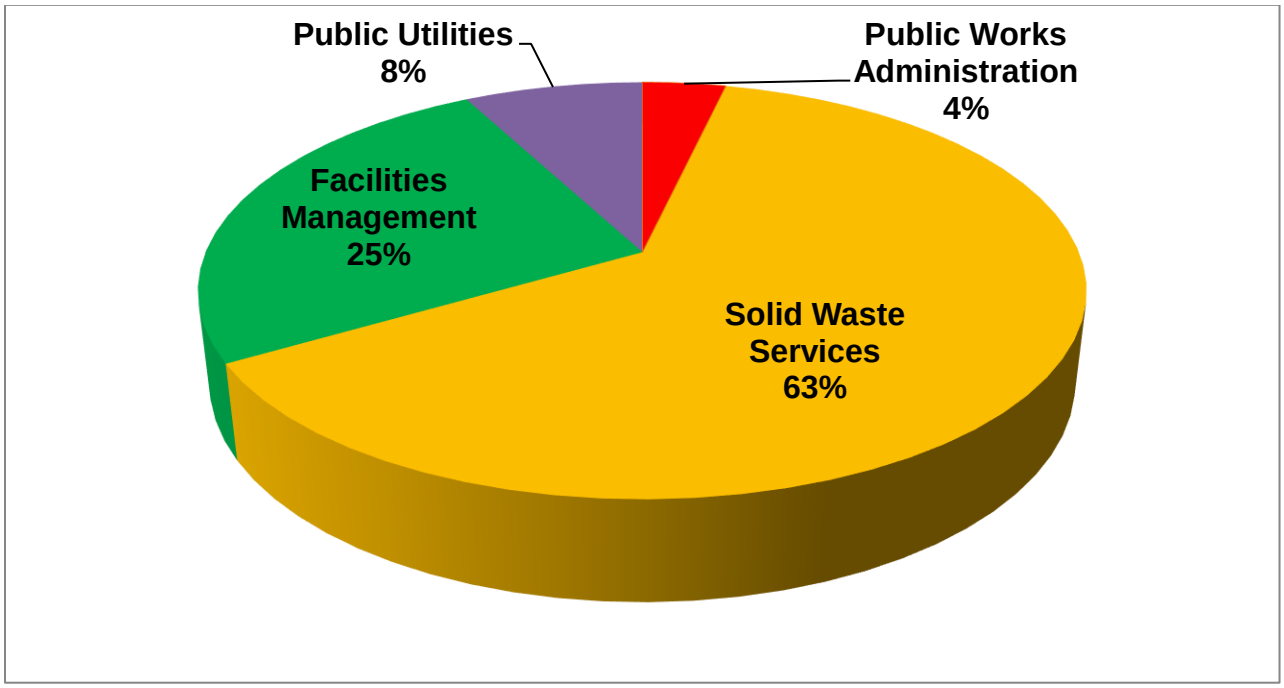
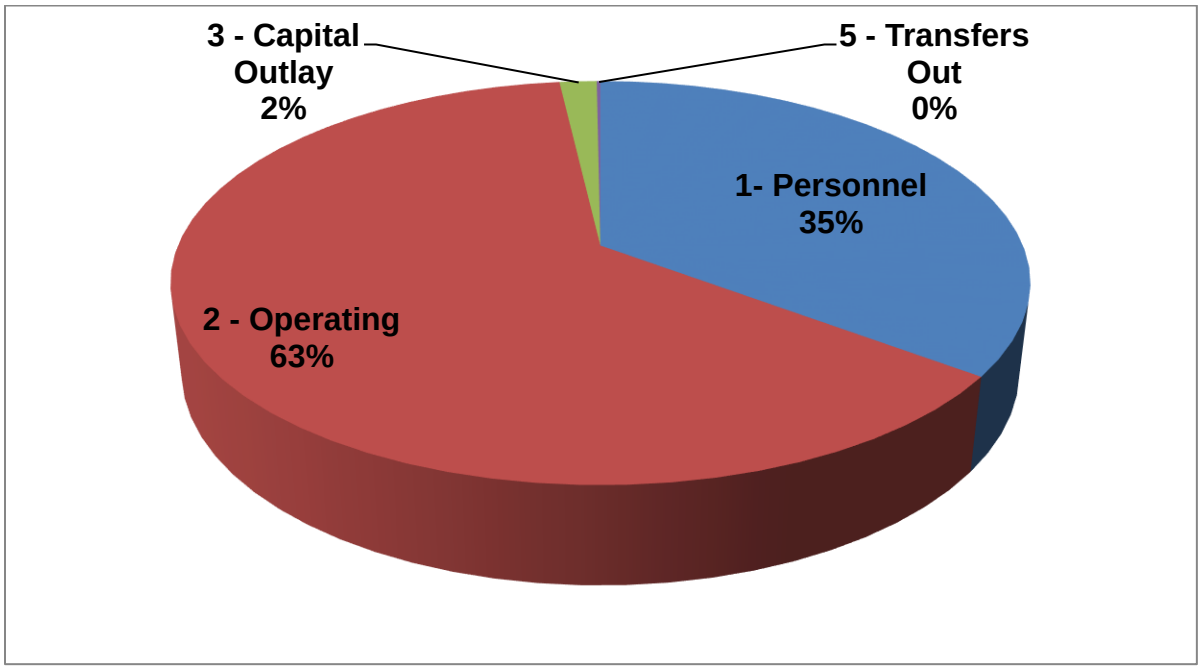
COUNTY OF NORTHAMPTON, VIRGINIA

Public Works – All Funds
$2,409,400





Public Works – All Funds

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
Public Works Administration	$83,732	$85,175	$86,241	$87,264	$1,023	1%
Solid Waste Services	$1,402,991	$1,420,433	$1,484,142	$1,517,991	$33,849	2%
Facilities Management	$655,427	$614,948	$672,915	$616,847	($56,068)	-8%
Public Utilities	$171,886	$165,200	$203,992	$187,298	($16,694)	-8%
Public Works Total:	**$2,314,035**	**$2,285,756**	**$2,447,290**	**$2,409,400**	**($37,890)**	**-2%**

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
1- Personnel	$762,623	$801,700	$847,781	$848,422	$641	0%
2 - Operating	$1,510,747	$1,454,066	$1,509,411	$1,516,868	$7,457	0%
3 - Capital Outlay	$40,665	$29,990	$85,823	$40,247	($45,576)	-53%
5 - Transfers Out	$0	$0	$4,275	$3,863	($412)	-10%
Total Public Works	**$2,314,035**	**$2,285,756**	**$2,447,290**	**$2,409,400**	($37,478)	-2%

	Approved FY14	Approved FY15	Approved FY16	Approved FY17
Full-Time Personnel	11.5	11.5	12	12
Total Public Works	**11.5**	**11.5**	**12**	**12**

PUBLIC WORKS ADMINISTRATION

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	PUBLIC WORKS		
DEPARTMENT #:	4104		
FUND:	GENERAL	**FUNCTION:**	PUBLIC WORKS
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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

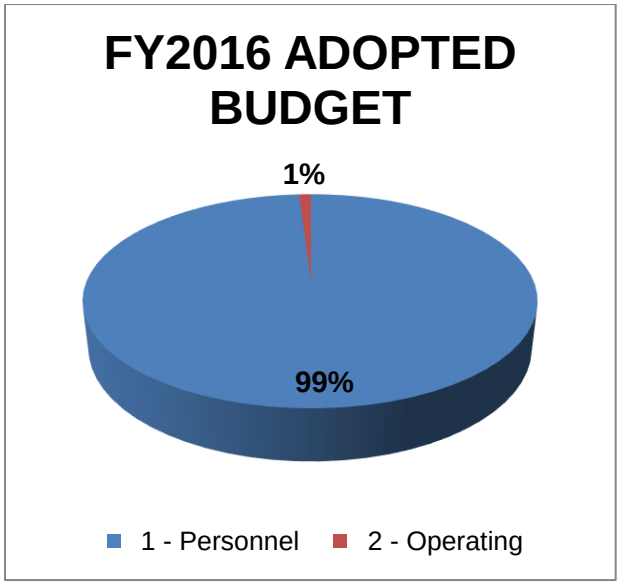
1. To provide preventative maintenance and repairs to County property and facilities in order to provide a safe, clean and productive environment for County employees and the citizens of the County.
2. Support other County departments as needed.
3. To provide safe drinking water and environmentally sound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

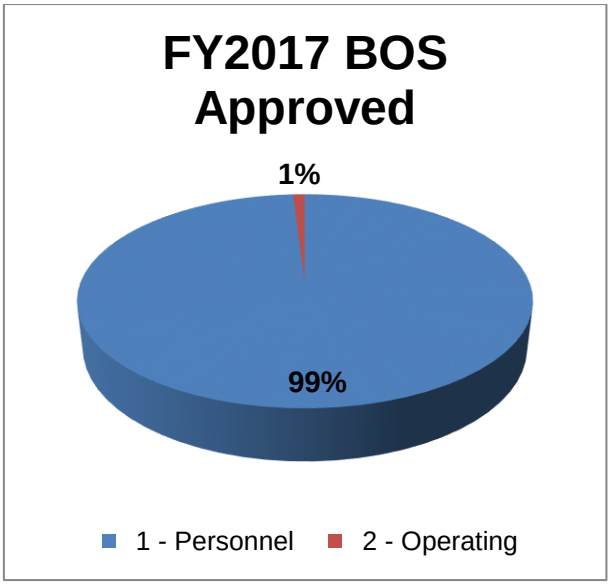
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. Assumed operational control of the Bayview water & sewer system and re-established a needed maintenance program and brought the systems back into compliance with State regulations. Installed an emergency generator to supply power to water system.
2. Worked with engineers to develop a plan to provide wastewater treatment services to the County Courthouse Road properties.
3. Worked with engineers and contractors to construct the convenience center on Courthouse Road.
4. Installed a single floating dock system for the boat ramp at Willis Wharf.
5. Assumed the responsibilities for the repair and installation of street signs from the Code Enforcement department.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
1. The rehabilitation of the former Middle School to fully utilize the massive complex. 2. Dredge the marina at Willis Wharf. 3. Work with engineers to design and build a single floating dock system for the boat ramp at Willis Wharf. 4. Replace the slate roof over the Administrative and Finance section of the Administrative Building. 5. Paint a major portion of the interior of the County Courthouse. 6. Provide the Emergency Medical Services with adequate garage space for their ambulances.

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **4101 - Public Works Administration**						
1 - Personnel	$83,732	$84,785	$85,381	$86,404	$1,023	1%
2 - Operating	$0	$390	$860	$860	$0	0%
Department Total: **Public Works Administration**	**$83,732**	**$85,175**	**$86,241**	**$87,264**	**$1,023**	**1%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2013 Approved**	**2014 Approved**	**2015 Approved**	**2016 Approved**	**Variance**	**% Change**
PUBLIC WORKS ADMINISTRATION						
Director	1	1	1	1	0	0%
PUBLIC WORKS	**1**	**1**	**1**	**1**	**0**	**0%**

CONTACT INFORMATION			
Name:	Katherine H. Nunez	Address 1:	P O Box 66
Title:	County Administrator	Address 2	P O Box 66
E-mail:	knunez@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0440 ext. 515	Zip Code:	23347

SOLID WASTE SERVICES

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	REFUSE DISPOSAL		
DEPARTMENT #:	4204		
FUND:	GENERAL	**FUNCTION:**	Public Works
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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:

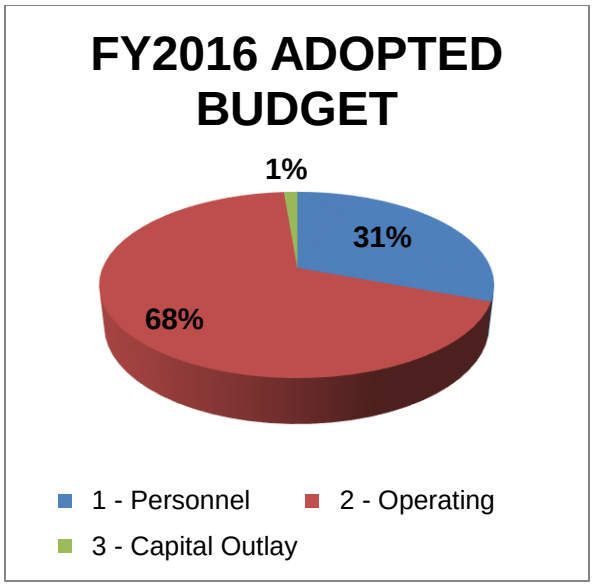
1. Completed the construction of all six manned waste collection sites as part of the Board's Capital Improvement Plan.

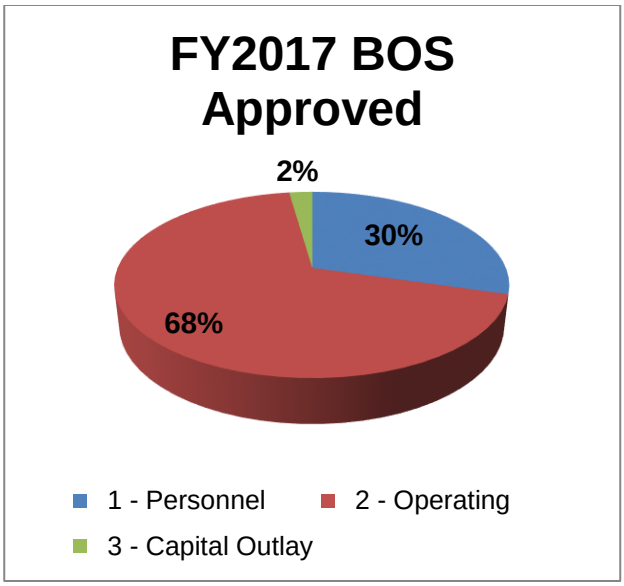
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

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

	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **4204 - Solid Waste Services**						
1 - Personnel	$395,908	$416,455	$455,356	$447,152	($8,204)	-2%
2 - Operating	$999,582	$994,731	$1,009,338	$1,036,592	$27,254	3%
3 - Capital Outlay	$7,500	$9,247	$19,448	$34,247	$14,799	76%
Department Total: **Solid Waste Services**	**$1,402,991**	**$1,420,433**	**$1,484,142**	**$1,517,991**	**$33,849**	**2%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 Approved**	**Variance**	**% Change**
REFUSE DISPOSAL						
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			
Name:	Ronald Rowe	Address 1:	P O Box 66
Title:	Solid Waste Director	Address 2	
E-mail:	jwilliams@co.northampton.va.us	City/State:	Eastville, Virginia
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 2017 (July 1, 2016 - June 30, 2017)		

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

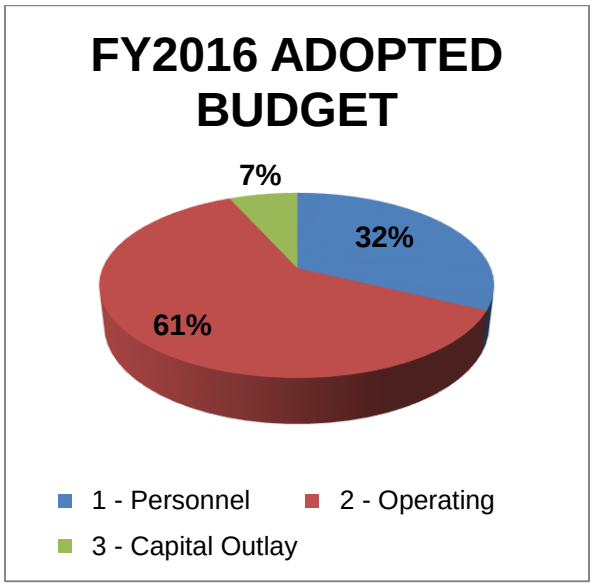
1. Provide preventative maintenance and repairs to County property and facilities in order to provide a safe, clean and productive environment for County employees and the citizens and anyone that uses the facilities.
2. Respond to any inquiries or concerns within 24 hours.
3. Continue implementation 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.

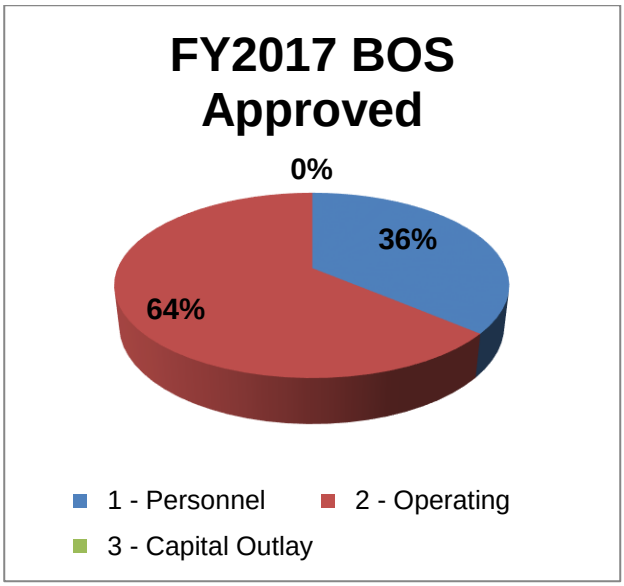
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. Located the Facilities Management personnel, shop and all equipment to the new compound on Stump town Drive.
2. Assisted in the construction of the new District 3 Waste Collection Center.
3. Assist Public Utilities with the installation of an emergency generator to supply power to the wells in the Bayview main system.
4. Installed new fitness equipment in the Courthouse Complex
5. Installed new whole building generator at the Sheriff’s Office / EOC
6. Assumed the responsibilities for repairing and installing street signs from the Code Compliance Office.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
1. 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. 2. Replace slate roof over the Administrative & Finance sections of the Administrative Building. 3. Repaint most of the interior of the County Courthouse. 4. Supply the Emergency Medical Services Department with adequate facilities for their ambulances.

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **4302 - Facilities Management**						
1 - Personnel	$195,877	$210,678	$216,568	$223,180	$6,612	3%
2 - Operating	$435,063	$383,528	$411,347	$393,667	($17,680)	-4%
3 - Capital Outlay	$24,487	$20,742	$45,000	$0	($45,000)	-100%
Department Total: **Facilities Management**	**$655,427**	**$614,948**	**$672,915**	**$616,847**	**($56,068)**	**-8%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2013 Approved**	**2014 Approved**	**2015 Approved**	**2016 Approved**	**Variance**	**% Change**
GENERAL PROPERTY/GROUNDS						
Maintenance Worker	2	2	2.5	3	0	0%
Custodian	2	2	2	2	0	0%
FACILITIES MANAGEMENT	**4**	**4**	**4.5**	**5**	**0**	**0%**

CONTACT INFORMATION			
Name:	Katherine H. Nunez	Address 1:	P O Box 66
Title:	County Administrator	Address 2	
E-mail:	knunez@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0440 ext. 515	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 2017 (July 1, 2016 - June 30, 2017)		

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. For the Fiscal Year 2017 budget, the rate for the Bayview Users is $53 per month for water and wastewater each.

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. An emergency generator has been installed at the well lot in the Bayview water system to provide emergency power in case of outages.
4. We have applied for a SWCB water withdrawal permit for Bayview since water withdrawal has been consistently over 300,000 gallons per month for several months. The permit is still in the process of being reviewed.
5. 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.

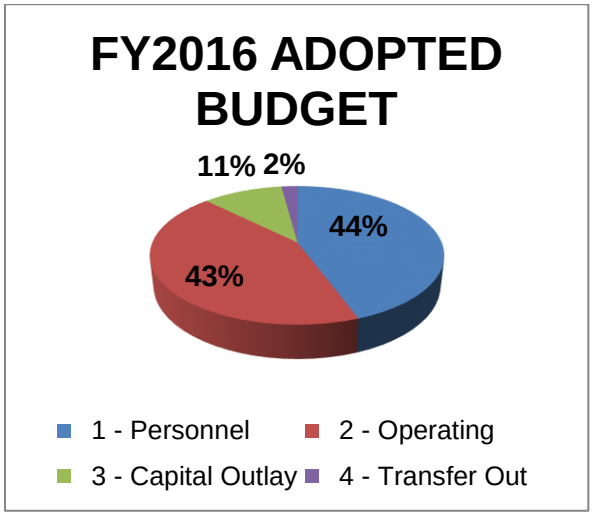
6. Worked with Broadband Authority to install an antenna system on the Regional Jail elevated water storage tank.

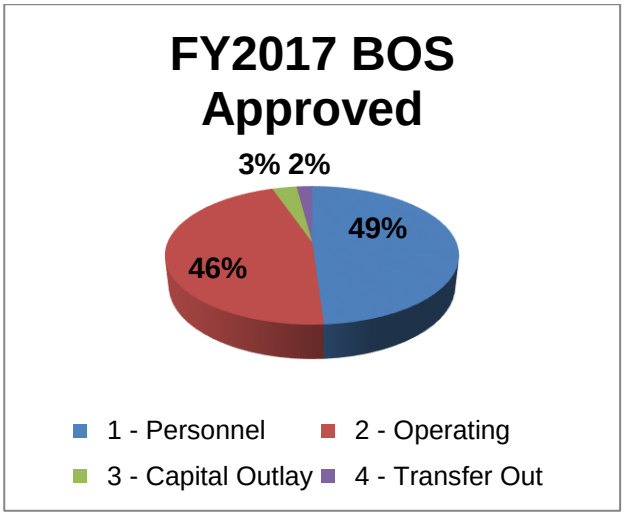
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. With the upcoming rehabilitation of the Northampton County Community Facilities Building, the VPDES permit must be re-visited to assure continued compliance.
2. Continue to work with the SWCB and our engineers to obtain the water withdrawal permit for the Bayview water system.
3. Train operator in wastewater treatment operation and obtain a Class IV license (A Class IV license is required by DEQ to operate the WWTP at the former Middle School) ; the current license holder will be retiring in 2016.
4. The painting of the Courthouse Complex elevated water storage tank. The tank was erected in 2006 and ten years is the normal paint life cycle of a storage vessel such as this.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **4500 - Public Utilities**						
1 - Personnel	$87,106	$89,782	$90,476	$91,686	$1,210	1%
2 - Operating	$76,102	$75,418	$87,866	$85,749	($2,117)	-2%
3 - Capital Outlay	$8,678	$0	$21,375	$6,000	($15,375)	-72%
4 - Transfer Out	$0	$0	$4,275	$3,863	($412)	-10%
Department Total: **Public Utilities**	**$171,886**	**$165,200**	**$203,992**	**$187,298**	**($16,694)**	**-8%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 Approved**	**Variance**	**% Change**
PUBLIC UTILITIES						
Water/Wastewater Operator	2	2	2	2	0	0%
PUBLIC UTILITIES	**2**	**2**	**2**	**2**	**0**	**0%**

CONTACT INFORMATION			
Name:	Katherine H. Nunez	Address 1:	P O Box 66
Title:	County Administrator	Address 2	
E-mail:	knunez@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0440 ext. 515	Zip Code:	23347

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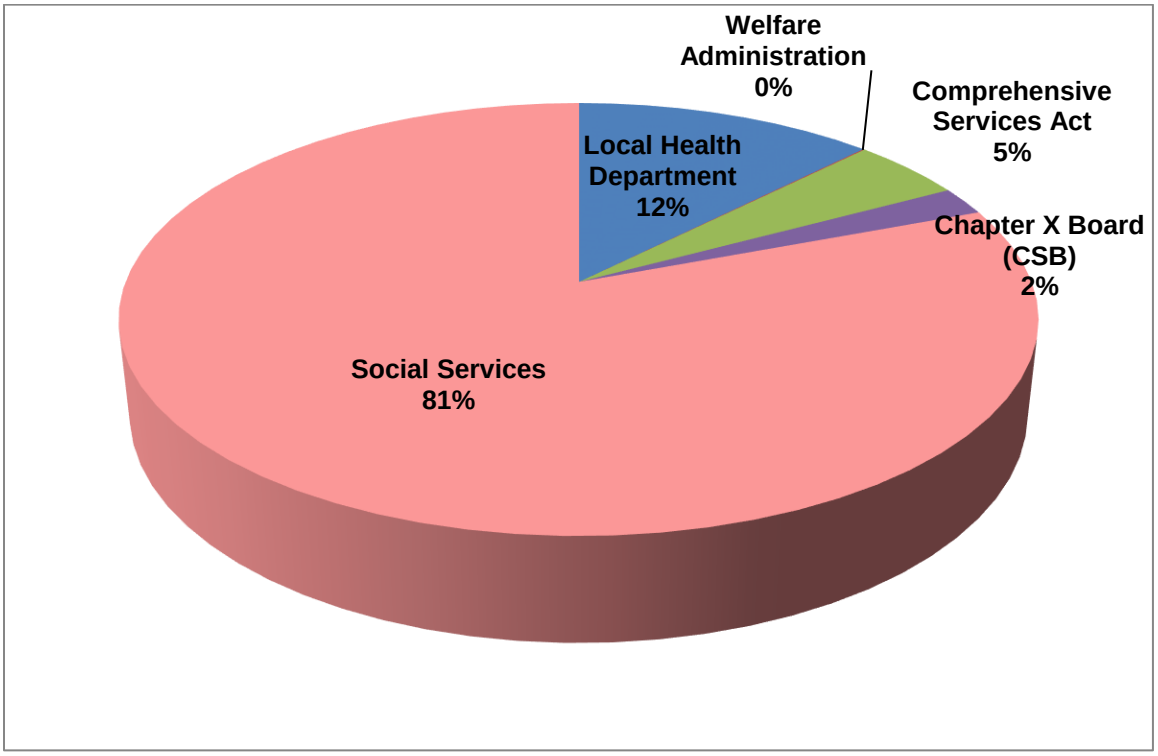
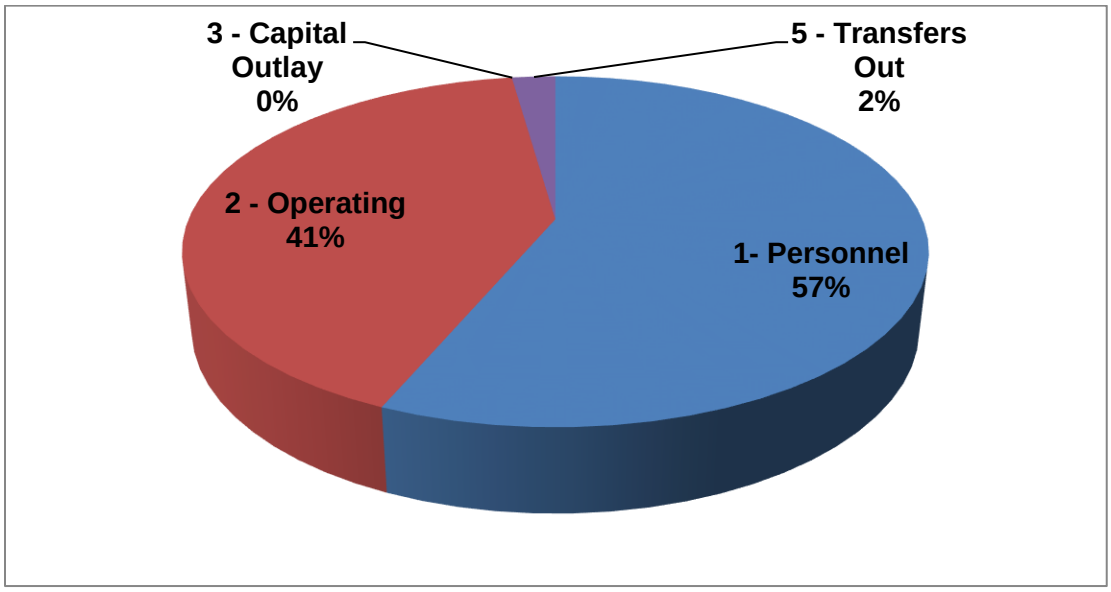
COUNTY OF NORTHAMPTON, VIRGINIA

Health & Welfare – All Funds
$3,098,025





Health & Welfare – All Funds

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
Local Health Department	$359,175	$359,175	$385,049	$385,049	$0	0%
Welfare Administration	$1,800	$1,800	$1,800	$1,800	$0	0%
Comprehensive Services Act	$137,436	$174,000	$145,000	$145,000	$0	0%
Chapter X Board (CSB)	$57,855	$61,538	$65,941	$65,491	($450)	-1%
Social Services	$2,406,933	$2,296,326	$2,509,312	$2,500,685	($8,627)	0%
Health & Welfare Total:	**$2,963,199**	**$2,892,839**	**$3,107,102**	**$3,098,025**	**($9,077)**	**0%**

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
1- Personnel	$1,625,940	$1,671,942	$1,793,960	$1,747,855	($46,105)	-3%
2 - Operating	$1,209,191	$1,220,897	$1,239,584	$1,280,506	$40,922	3%
3 - Capital Outlay	$0	$0	$0	$0	$0	0%
5 - Transfers Out	$128,068	$0	$73,558	$69,664	($3,894)	-5%
Total Health & Welfare	**$2,963,199**	**$2,892,839**	**$3,107,102**	**$3,098,025**	**($5,183)**	0%

	Approved FY14	Approved FY15	Approved FY16	Approved FY17
Full-Time Personnel*	34	33	33	33
Total Health & Welfare	**34**	**33**	**33**	**33**

** Social Services are employed thru Northampton County; all other agencies are regional entities*

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 2017 (July 1, 2016 - June 30, 2017)		

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 making 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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **5101 - Local Health Department**						
2 - Operating	$359,175	$359,175	$385,049	$385,049	$0	0%
Department Total: **Local Health Department**	**$359,175**	**$359,175**	**$385,049**	**$385,049**	**$0**	**0%**

Department: **5205 - Community Services Board**						
2 - Operating	$57,855	$61,538	$65,941	$65,941	$0	0%
Department Total: **Community Services Board**	**$57,855**	**$61,538**	**$65,941**	**$65,941**	**$0**	**0%**

Department: **5301 - Welfare Administration**						
2 - Operating	$1,800	$1,800	$1,800	$1,800	$0	0%
Department Total: **Welfare Administration**	**$1,800**	**$1,800**	**$1,800**	**$1,800**	**$0**	**0%**

Department: **5309 - Comprehensive Services Act**						
2 - Operating	$137,436	$174,000	$145,000	$145,000	$0	0%
Department Total: **Comprehensive Services Act**	**$137,436**	**$174,000**	**$145,000**	**$145,000**	**$0**	**0%**

CONTACT INFORMATION – NORTHAMPTON COUNTY HEALTH DEPARTMENT			
Name:	Scott Chandler	Address 1:	P O Box 177
Title:	Business Manager, Northampton County Health Department	Address 2	
E-mail:	Scott.Chandlerfrilvdh.virnir	City/State:	Accomac, Virginia
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:	
E-Mail:	llinton@escsb.org	City/State:	Nassawadox, VA
Telephone:	757-442-3636 x. 113	Zip Code:	23306

CONTACT INFORMATION - WELFARE ADMINISTRATION & COMPREHENSIVE SERVICES ACT			
Name:	Mozella Francis	Address 1:	P O Box 568
Title:	Director	Address 2	
E-mail:	Mozella.francis@dss.virginia.gov	City/State:	Eastville, Virginia
Telephone:	757-678-5153	Zip Code:	23347

SOCIAL SERVICES

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	SOCIAL SERVICES		
DEPARTMENT #:	210		
FUND:	SOCIAL SERVICES	**FUNCTION:**	HEALTH & WELFARE
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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

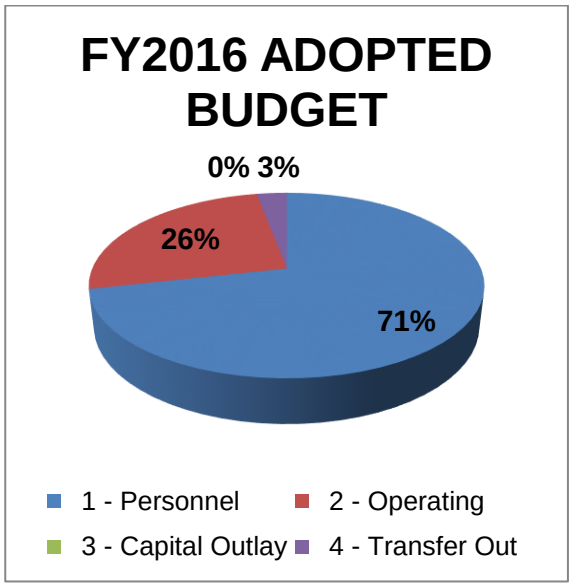
The department is committed to the goal of excellence in delivery of services to individuals, families, and the community by preventing dependency, encouraging self-sufficiency, preserving and restoring families and promoting and protecting the well-being of children, the elderly and disabled.

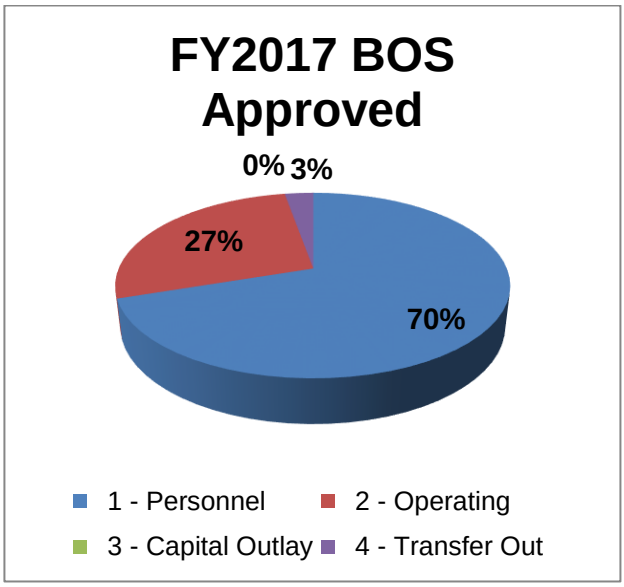
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **Fund 210 - Social Services**						
1 - Personnel	$1,625,940	$1,671,942	$1,793,960	$1,747,855	($46,105)	-3%
2 - Operating	$652,925	$624,384	$641,794	$683,166	$41,372	6%
3 - Capital Outlay	$0	$0	$0	$0	$0	0%
4 - Transfer Out	$128,068	$0	$73,558	$69,664	($3,894)	-5%
Department Total: **Social Services**	**$2,406,933**	**$2,296,326**	**$2,509,312**	**$2,500,685**	**($8,627)**	**0%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 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	2	2	2	0	0%
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	1	1	1	0	0%
Benefit Program Supervisor	1	1	1	1	0	0%

Benefit Specialist II	0	1	1	1	0	0%
Fiscal Assistant	0	1	1	1	0	0%
Fraud Investigator II	1	1	1	1	0	0%
Human Services Asst. II	3	3	3	3	0	0%
Information Systems Speciality 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 Work III	0	2	2	2	0	0%
Social Worker III	4	3	3	3	0	0%
Social Worker IV	2	1	1	1	0	0%
Social Worker Supervisor	1	1	1	1	0	0%
SOCIAL SERVICES	**33**	**33**	**33**	**33**	**0**	**0%**

CONTACT INFORMATION			
Name:	Mozella Francis	Address 1:	P O Box 568
Title:	Director	Address 2	
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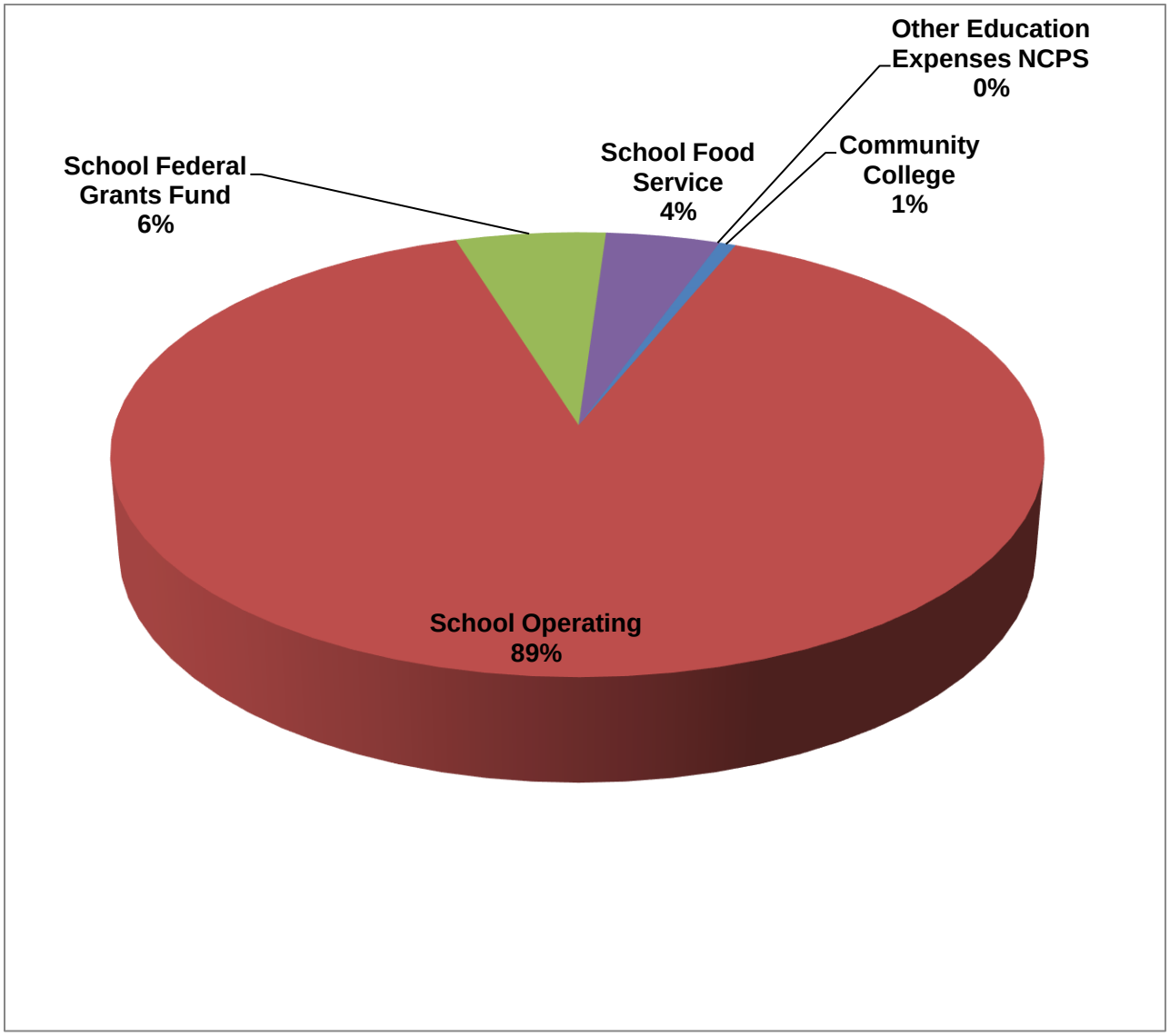
Telephone:	757-678-5153	Zip Code:	23347

COUNTY OF NORTHAMPTON, VIRGINIA

Education – All Funds
$20,202,875



Education – All Funds

	2014 Actual	2015 Actual	2016 Adopted	2017 BOS Adopted	Variance	% Change
Community College	$20,723	$131,723	$131,723	$131,723	$0	0%
School Operating	$17,659,629	$17,699,513	$17,612,852	$17,974,212	$361,360	2.05%
School Federal Grants Fund	$3,358,821	$1,914,390	$1,213,655	$1,190,191	-$23,464	-2%
School Food Service	$794,406	$786,273	$909,916	$906,749	-$3,1674	-0.3%
TOTAL Education	**$21,833,579**	**$20,531,899**	**$19,868,146**	**$20,202,875**	**$334,728**	**1.68%**

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 2017 (July 1, 2016 - June 30, 2017)		

MISSION STATEMENT:

Eastern Shore Community College empowers learners to enhance 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. Successful Adult Basic Education/GED programs.
4. 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. Some regular organizations borrowing equipment include: Rotary Club, Associated Insurance, Eastern Shore Art League, Eastern Shore Anglers and Weight Watchers.
5. Provided information to the students concerning financial aid and support services available to assist in making education and skills training a reality.
6. Providing professional development needed to assist the faculty and staff in enhancing their knowledge and skill sets to support student success.
7. Community users rely heavily on the ESCC Library rental collection of popular books (bestsellers) along with a recently added DVD movie section and computer stations.

Challenges:

1. Reduction in State support.
2. Loss of seasoned staff due to retirements.
3. Increasing need for financial support for students.
4. Maintenance of aging facility.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Provide educational, training and support services to students during times of low enrollment which decreases tuition revenue and unfunded mandates..
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. Eastern Shore Community College is slated for construction of a new academic building to begin about July 2016 with an estimated completion date of November 2017. 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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **6501 - Community College**						
2 - Operating	$20,723	$20,723	$20,723	$20,723	$0	0%
3 - Capital Outlay	$0	$111,000	$111,000	$111,000	$0	0%
Department Total: **Community College**	**$20,723**	**$131,723**	**$131,723**	**$131,723**	**$0**	**0%**

CONTACT INFORMATION			
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SCHOOL OPERATIONS

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	SCHOOL		
DEPARTMENT #:	6000		
FUND:	SCHOOL	**FUNCTION:**	Education
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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.

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.

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

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.

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.

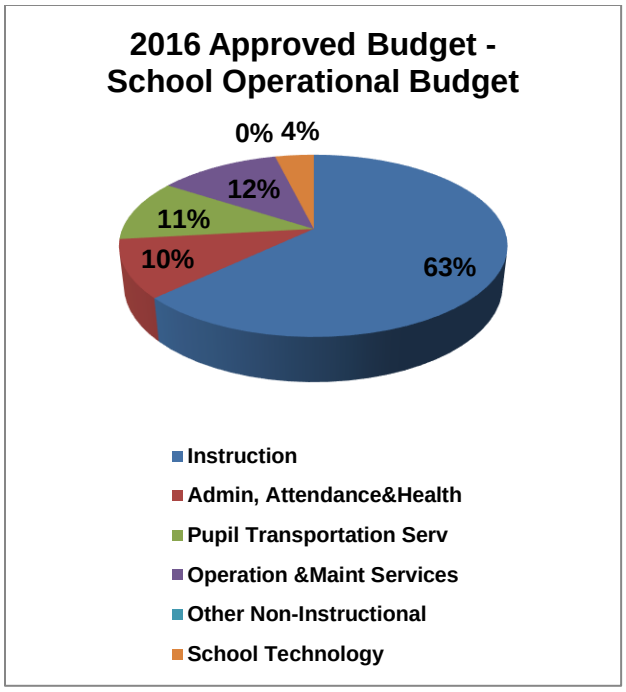
Technology: Northampton is preparing students to be competitive in the world of technology. All students have access to technology throughout the day. All schools are linked with a signal to receive television programming from WHRO. All schools are fully networked and satellites in two schools provide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

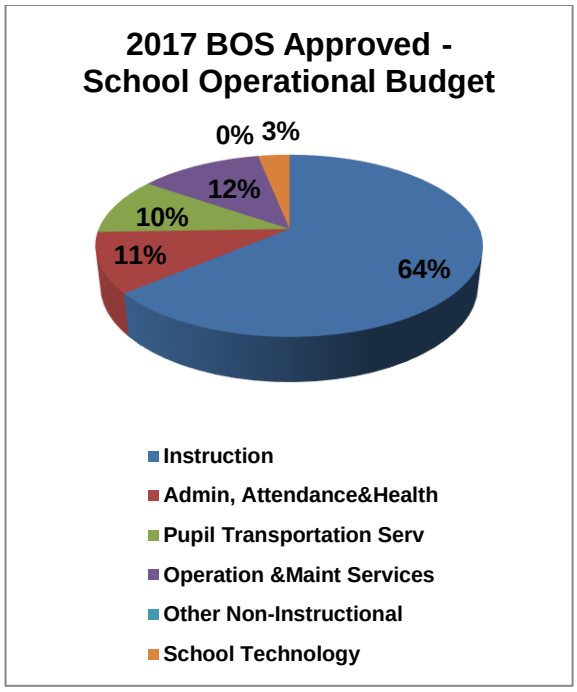
Community Partnerships: There are several community partnerships with Northampton County Public Schools. Included are Bay Creek Golf Course, Boys and Girls Clubs of America, Eastern Shore of Virginia Birding Festival participation, Eastern Shore Chamber of Commerce, YMCA, and the Northampton County Education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

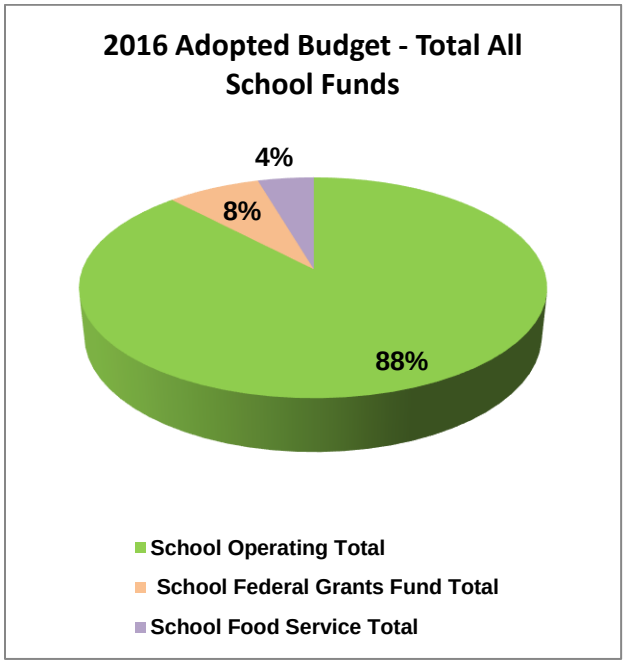
CURRENT DEPARTMENTAL GOALS
1. Examination of Capital Plant adoption of Capital Improvement Plan for the Schools by the School Board and the Board of Supervisors. 2. Improve student achievement through a variety of methods and strategies. 3. To increase community and parental involvement. 4. To increase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

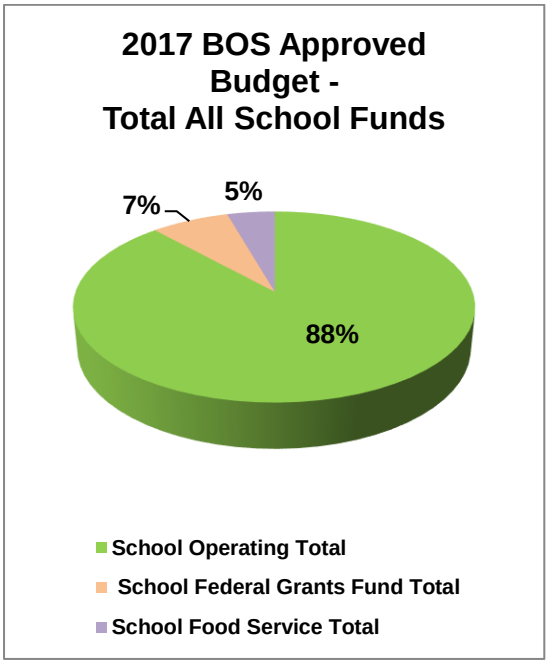
FINANCIAL ACTIVITY

	2014 Actual	2015 Actual	2016 Adopted Budget	2017 Adopted Budget	Variance	Percent Change
Fund: 910 - School Operating						
School Instruction	$10,507,165	$10,985,327	$11,085,808	$11,468,152	$382,344	3.44%
School Admin, Attendance & Health	$1,935,377	$1,924,510	$1,806,953	$1,915,291	$108,338	6.0%
School Pupil Transportation Serv	$2,117,185	$1,656,716	$1,928,468	$1,828,033	-$100,435	-5.21%
School Operation & Maint Services	$1,926,194	$2,062693	$2,115,357	$2,198,148	$82,791	3.91%
School Technology	$576,860	$498,223	$676,266	$564,588	-$111,678	-16.51%
Transfers Out	$596,848	$572,043	$0	$0	$0	
TOTAL School Operating	**$17,659,629**	**$17,699,513**	**$17,612,852**	**$17,974,212**	**$361,360**	**2.05%**
School Federal Grants Fund	**$3,358,821**	**$1,914,390**	**$1,213,655**	**$1,190,191**	**-$23,464**	**-2%**
School Food Service Fund	**$794,406**	**$786,273**	**$909,916**	**$906,749**	**-$3,167**	**-0.3%**



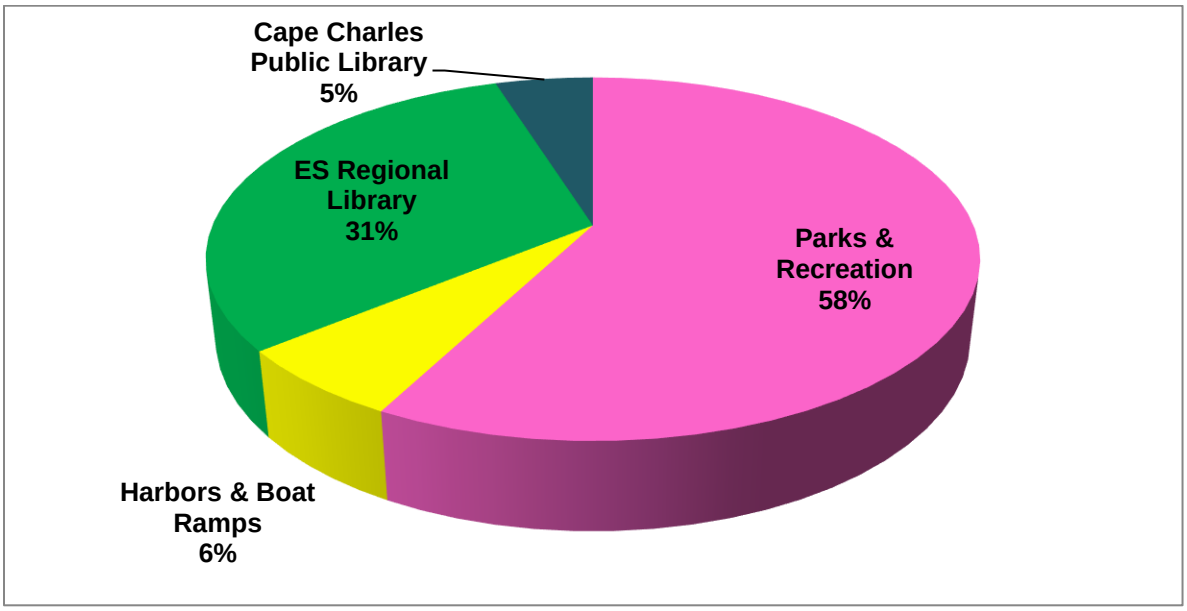


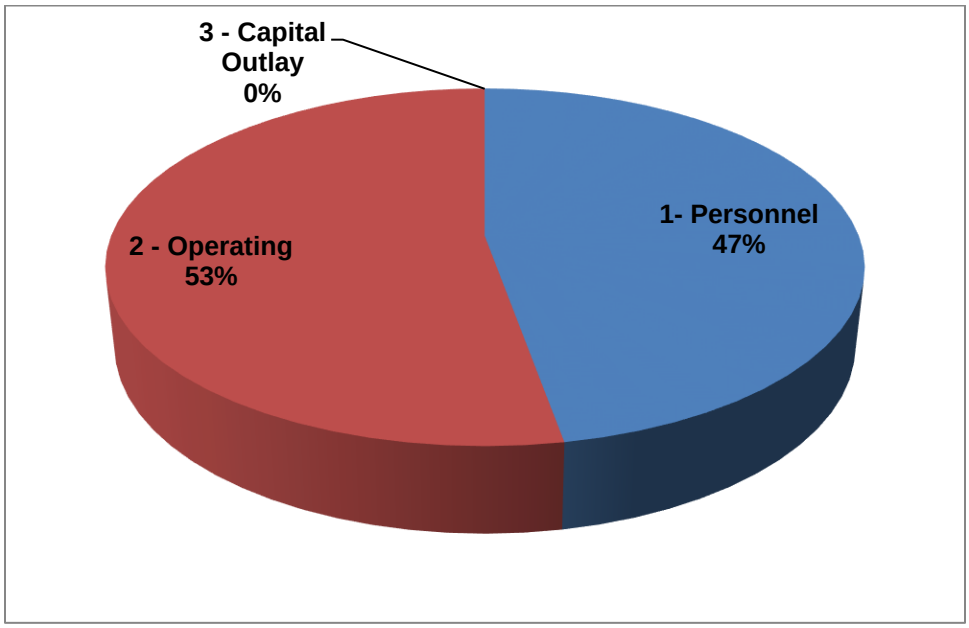




CONTACT INFORMATION			
Name:	Brook Thomas	Address 1:	P O Box 360
Title:	School Finance Director	Address 2	
E-mail:	bthomas@ncpsk12.com	City/State:	Machipongo, VA
Telephone:	757-678-5151 ext. 2004	Zip Code:	23405

COUNTY OF NORTHAMPTON, VIRGINIA
Parks, Recreation and Cultural – All Funds
$410,692





Parks, Recreation and Cultural – All Funds

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
Parks & Recreation	$152,513	$160,687	$185,549	$236,953	$51,404	28%
Harbors & Boat Ramps	$63,322	$32,516	$104,492	$26,180	($78,312)	-75%
ES Regional Library	$117,567	$124,892	$124,892	$127,559	$2,667	2%
Cape Charles Public Library	$20,000	$20,000	$20,000	$20,000	$0	0%
Parks, Recreation & Culture Total:	**$353,401**	**$338,095**	**$434,933**	**$410,692**	**($24,241)**	**-6%**

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
1- Personnel	$118,867	$131,114	$145,102	$193,764	$48,662	34%
2 - Operating	$196,685	$193,289	$214,831	$216,928	$2,097	1%
3 - Capital Outlay	$37,849	$13,692	$75,000	$0	($75,000)	-100%
Total Parks, Recreation & Culture	**$353,401**	**$338,095**	**$434,933**	**$410,692**	**($24,241)**	**-6%**

	Approved FY14	Approved FY15	Approved FY16	Approved FY17
Full-Time Personnel	1	1	1	2
Total Parks, Recreation and Cultural	**1**	**1**	**1**	**2**

PARKS AND RECREATION

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	PARKS & RECREATION		
DEPARTMENT #:	7101		
FUND:	GENERAL	**FUNCTION:**	Parks, Recreation & Cultural
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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.

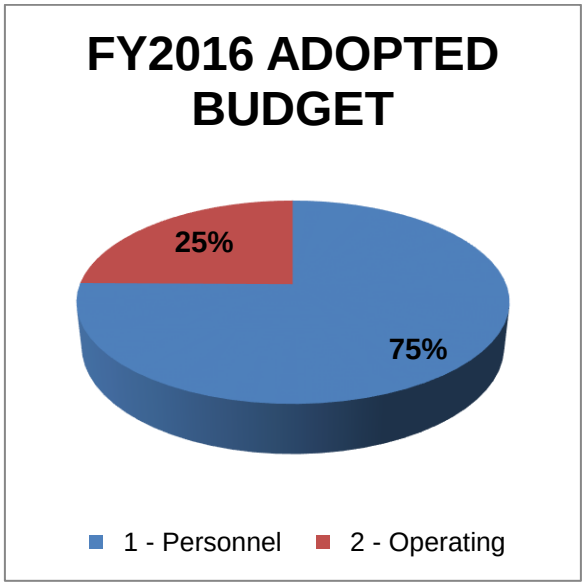
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

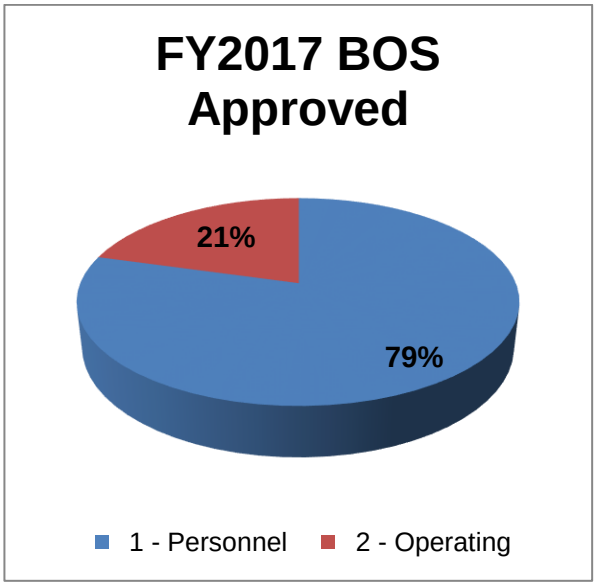
1. Completion of renovation of Indiantown Park, including improvements to the recreation building, outdoor lighting, parking, picnic and children's play area.
2. Expansion of recreation programs, including the addition of a new program of "touch" football for the youth groups.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

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

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **7101 - Parks & Recreation**						
1 - Personnel	$112,585	$124,922	$139,510	$188,084	$48,574	35%
2 - Operating	$39,927	$35,764	$46,039	$48,869	$2,830	6%
Department Total: **Parks & Recreation**	**$152,513**	**$160,687**	**$185,549**	**$236,953**	**$51,404**	**28%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	2014 Approved	2015 Approved	2016 Approved	2017 Approved	Variance	% Change
PARKS & RECREATION						
Director	1	1	1	1	0	0%
Assistant	0	0	0	1	1	100%
PARKS & RECREATION	**1**	**1**	**1**	**2**	**1**	**50%**

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 2017 (July 1, 2016 - June 30, 2017)		

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. Replace three piers at Morleys Wharf
5. Install an ADA compliant bathroom at the boat ramp in Oyster Harbor.

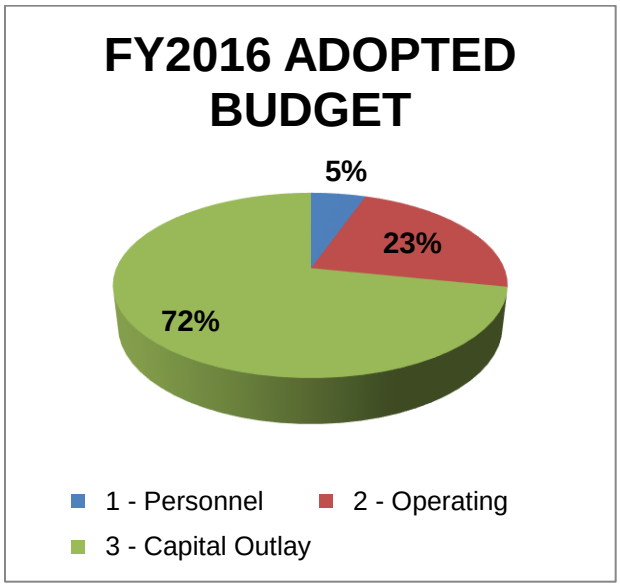
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

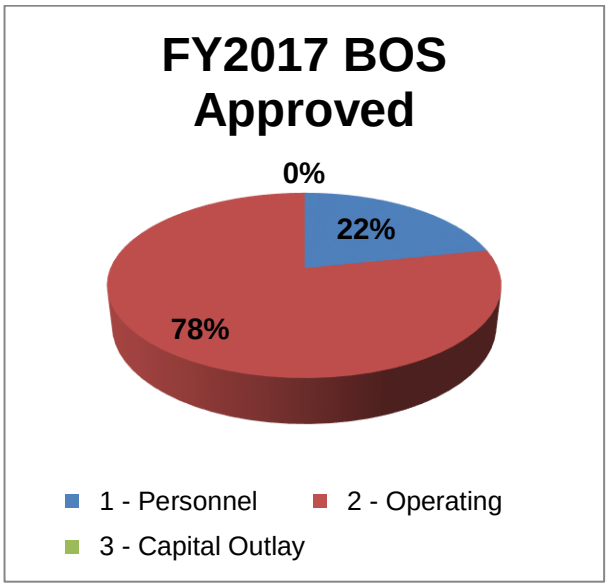
1. Replaced all of the electrical wiring and the commercial docks at Oyster Harbor and elevated the dock surface to allow for higher than normal tides.
2. Replaced the deteriorated pilings on the commercial side of Oyster Harbor.
3. Installed a floating dock at the boat ramp at Willis Wharf and replace of two piers.
4. Replace all lighting fixtures on the fishing pier at Morley's Wharf.

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 to replace the one removed because of deterioration.
2. Replace all three piers at Morley's Wharf.

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **7107 - Harbors & Boat Ramps**						
1 - Personnel	$6,281	$6,191	$5,592	$5,680	$88	2%
2 - Operating	$19,190	$12,633	$23,900	$20,500	($3,400)	-14%
3 - Capital Outlay	$37,850	$13,692	$75,000	$0	($75,000)	-100%
Department Total: **Harbors & Boat Ramps**	**$63,322**	**$32,516**	**$104,492**	**$26,180**	**($78,312)**	**-75%**





CONTACT INFORMATION			
Name:	Katherine H. Nunez	Address 1:	P.O. Box 66
Title:	County Administrator	Address 2	
E-mail:	knunez@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0440 ext. 515	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 2017 (July 1, 2016 - June 30, 2017)		

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 12 part-time employees who work from 3 to 32 hours per week. The four locations have more than 135,000 volumes in print and access to over 70,000 titles in E-books and Audio Visual formats. ESPL also provides access to informational databases which can be accessed in the library or remotely through the library website. Thirty-five percent of Eastern Shore residents hold an active library card in the system.

The Eastern Shore Public Library offers 42 public access computers and wireless internet connections in all four locations. Over 122,000 people visited the library in FY15.

The Eastern Shore Public Library offers programs for adults and children throughout the year on a variety of topics. During FY15 we offered 254 programs, handled 40,000 reference transactions, and processed 507 Interlibrary loans.

CURRENT DEPARTMENTAL GOALS

1. Hire a new library director.
2. Plan and fundraise for a capital project.
3. Increase community engagement.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. Computer use continues to rise, bringing demands for more staff hours and more seating space for Wi-Fi use. We have increased the number of part-time hours for two people and would like to off full-time status to some employees. Our system has been shorthanded since the Nassawadox branch opened in February 2006. We 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 12 hours per week at that location. We currently pay for 20 hours at Island and their board has requested an additional 14 hours per week.
2. We continue to offer programs to the public, broadening 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. An increase in programs at Northampton Free Library is planned for FY17. In the past, the Friends have helped offset the cost of programs.
3. 3. 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. The cost of e-books is significantly higher than print copies.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Capital Project: 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. The Board of Trustees continues to work on a Capital Project plan. The Accomack County Board of Supervisors has pledged $2,000,000 toward a Capital Project.
2. Staffing: Staff shortages will continue to limit our services and programming ability. There is insufficient staff to offer an increase in hours or to cross-train for all functions, particularly for administrative functions.
3. Outreach: We would like to increase the courier service to 3 days a week and look at ways to better service residents who live more than 30 minutes from any of the libraries.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **7302 - Eastern Shore Regional Library**						
2 - Operating	$117,567	$124,892	$124,892	$127,559	$2,667	2%
Department Total: **Eastern Shore Regional Library**	**$117,567**	**$124,892**	**$124,892**	**$127,559**	**$2,667**	**2%**

CONTACT INFORMATION			
Name:	Cara Burton	Address 1:	P.O. Box 360
Title:	Executive Director	Address 2	
E-mail:	cburton@espl.lib.va.us	City/State:	Accomac, VA
Telephone:	757-787-3400	Zip Code:	23301

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 2017 (July 1, 2016 - June 30, 2017)		

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

	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **7303 - Cape Charles Public Library**						
2 - Operating	$20,000	$20,000	$20,000	$20,000	$0	0%
Department Total: **Cape Charles Public Library**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$0**	**0%**

CONTACT INFORMATION			
Name:	Brent Manuel	Address 1:	2 Plum Street
Title:	Cape Charles Town Manager	Address 2	
E-mail:	Brent.manuel@capecharles.org	City/State:	Cape Charles, VA
Telephone:	757-331-3259	Zip Code:	23310

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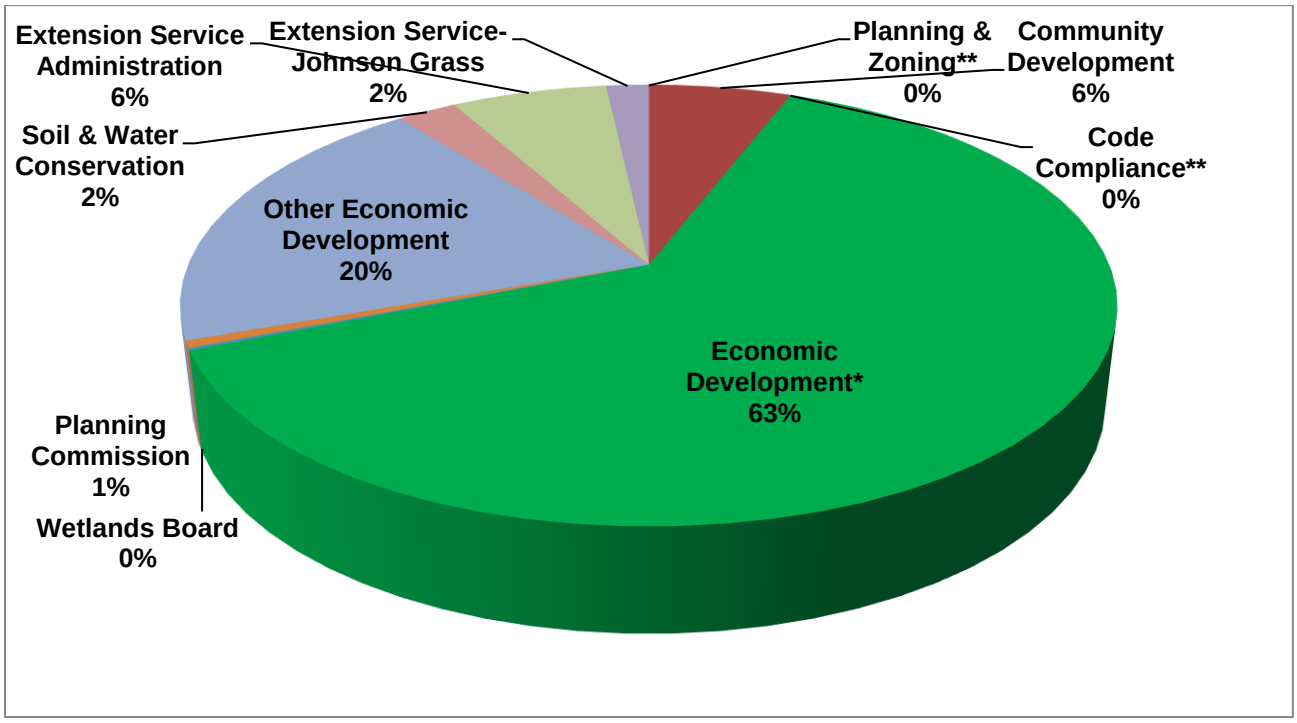
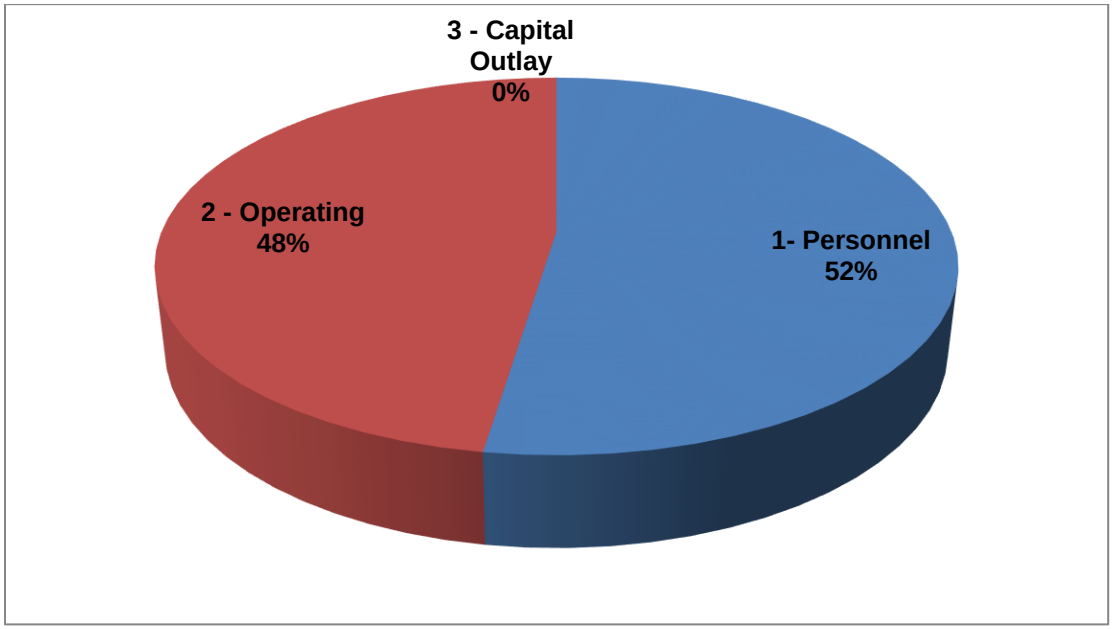
COUNTY OF NORTHAMPTON, VIRGINIA
Community Development – All Funds
$1,171,710





Community Development – All Funds

	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
Planning & Zoning**	$353,565	$320,025	$332,197	$0	($332,197)	-100%
Community Development	$289,304	$67,340	$68,946	$68,946	$0	0%
Code Compliance**	$153,675	$336,773	$72,575	$0	($72,575)	-100%
Economic Development*	$147,809	$143,790	$151,030	$738,141	$587,111	389%
Wetlands Board	$925	$700	$2,102	$2,102	$0	0%
Planning Commission	$4,491	$5,081	$6,180	$6,180	$0	0%
Other Economic Development	$218,285	$210,805	$210,806	$231,606	$20,800	10%
Soil & Water Conservation	$28,783	$28,783	$28,783	$28,783	$0	0%
Extension Service Administration	$66,123	$57,685	$67,983	$75,302	$7,319	11%
Extension Service-Johnson Grass	$5,960	$4,361	$5,473	$20,650	$15,177	277%
Community Development Total:	**$1,268,921**	**$1,175,344**	**$946,075**	**$1,171,710**	**$225,635**	**24%**

1- Personnel	$536,288	$484,292	$461,846	$614,334	$152,488	33%
2 - Operating	$732,633	$691,052	$484,229	$557,376	$73,147	15%
3 - Capital Outlay	$0	$0	$0	$0	$0	#DIV/0!
Total Community Development	$1,268,921	$1,175,344	$946,075	$1,171,710	$225,635	24%

	Approved FY14	Approved FY15	Approved FY16	Approved FY17
Full-Time Personnel	10.5	9.5	8.5	8
Total Community Development	**10.5**	**8**	**8.5**	**8**

COMMUNITY DEVELOPMENT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	COMMUNITY DEVELOPMENT		
DEPARTMENT #:	8102		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

#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. Continue to secure funding through DHCD for the Virginia Homeless Solutions Program and other programs as available to provide services to address the needs of the local homeless and displaced community.
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 FY2016.
2. Partner with the National Council on Agriculture Life and Living (NCALL) (to offer expanded free housing counseling and homeless solutions services to local 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. 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 ramped up the program in order to complete two projects in

FY2014 as well as two projects in FY 2015. For the 2016 IP/R contract year, the ESVHA is working to obtain funds to complete 4 replacement houses.

2. The ESVHA manages three rental properties in the Bayview subdivision. 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 has partnered with Community Partners of the Eastern Shore in FY 2015 to provide services to the homeless population.
4. The ESVHA assisted families whose homes were damaged during Hurricane Sandy to restore and replace them.
5. The ESVHA has secured commitments of over 3 million dollars in loans and grants that will be used to develop 24 units of affordable, work-force housing to be located within 3 miles of Perdue Foods. The target market is working families who are employed in agriculture, aquaculture, are poultry farming and processing.
6. The ESVHA has secured over 2 million dollars in tax credits and loans that will be used to complete a comprehensive rehabilitation of Pine Street Apartments in Onancock.

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. Continue the partnership with the Community Partners of the Eastern Shore to eradicate homelessness.

#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, and assisting with management and administration of local VDOT Enhancement projects.
6. Management assistance relating to natural resources including public access projects, water supply inundation, household hazardous waste collection, climate adaptation and coastal resiliency, septic pump-out, working waterfronts, marine spatial planning, and responding to requests from local Towns for comprehensive planning.
7. Collaborate with Waste Watchers (WW) of the Eastern Shore on the GreenWorks Committee on specific direct litter collection tasks, write and update a strategic plan, and provide technical assistance.
8. Management Assistance to the local Continuum of Care planning group. This group is part of the Balance of State Continuum of Care addressing the needs of homeless and near-homeless families.

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.
6. Carry out elements of GreenWorks' regional strategic plan to improve the region's roadways, waterways, and public space appearance.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. The A-N PDC completed the Eastern Shore of Virginia Transportation Infrastructure Inundation Vulnerability Assessment. The Eastern Shore has 1,516 mils of public roads and 33 miles are vulnerable to one foot of water rise. At two feet of water rise, 131 miles can be inundated. The vulnerable roads were identified by table and map. The study was in partnership with the Virginia Department of Transportation and Virginia Coastal Zone Management Program.
2. The Accomack-Northampton Regional Housing Authority (A-NRHA), staffed by the A-NPDC, partnered with the Virginia Community Development Corporation (VCDC) to rehabilitate William Hughes Apartments near the Town of Eastville. The project has been completed and full lease-up occurred in FY 2015.
3. A-NPDC planning staff completed or updated the ESVA Hazard Mitigation Plan, ESVA Transportation Infrastructure Inundation Vulnerability Assessment Report, Water Supply Plans for both Counties, LiDAR Elevation Data Implementation and Use Plan, ESVA Working Waterfront Inventory, ESVA Transient & Working Waterfront Infrastructure Needs Assessment Report, Seaside Recreational and Commercial Use Assessment

Report, Enhancing Coastal Resilience on Virginia's Eastern Shore Community Leader Workshop Report, Submerged Aquatic Vegetation Restoration Goal Development and Management Report, the ESVA Community Economic Development Strategy, Indoor Plumbing Needs Assessment Report, ESVA Bicycle/Pedestrian Plan, and ESVA Transportation Plan, Exmore Town Plan, and Cape Charles Town Plan. Staff coordinated regional planning groups including the Ground Water Committee, Climate Adaptation Working Group, GIS Users Group, 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.
5. With A-N PDC staff support, the Green Works Committee, and its parent organization, Waste Watchers, has represented regional interests by engaging and educating citizens in sustainable practices such as reducing litter and increasing recycling.
6. The A-N PDC staff worked with Accomack County to obtain funds that are being used to elevate houses that are located within the flood zone and are susceptible to damage from storms and flood water. The Project will elevate 8 houses that are located within the County.

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.
6. Provide a government-based framework to coordinate efforts in Northampton and Accomack, and between government and non-government personnel to reduce litter, improve recycling, and educate the public.

#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 endeavoring to eventually eliminate domestic violence from our community.

DESCRIPTION OF SERVICES PROVIDED:

1. ESCADV operates a 24-hour emergency hotline for victims of domestic and/or sexual violence and the community to learn more about domestic and/or sexual violence and the services available to assist victims. ESCADV contracts with the Virginia Sexual and Domestic Violence Action Alliance (a statewide accrediting agency that serves programs like theirs).

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 and/or sexual 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 domestic and/or sexual violence.
6. ESCADV assesses immediate physical and emotional safety needs with persons who have experienced domestic and/or sexual violence, including children and others 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 operates two senior centers that provide nutritious meals, health screenings, transportation to medical appointments, social services, health education, and recreational activities designed to promote physical, emotional, and mental stimulation. ESAAA operates 12 full-day Head Start preschool classrooms. Children receive comprehensive health, mental health, nutritional and developmental screenings, assessments and follow-up services in order to promote school readiness skills. We provide over 36,000 home delivered meals to homebound seniors. We replace heating systems and Weatherize houses and do emergency home repairs when the health or safety of seniors is at risk. We partner with the community college to administer the Workforce Investment Act funding which provides training and employment opportunities for the unemployed or dislocated worker. We partner with ESCC to operate a college access program and to conduct College Night in Virginia.

#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 workshops, projects and outreach to encourage use of Best Management practices such as use of rain barrels, native plants, living shorelines, etc. on the Eastern Shore, educating and supporting small sustainable farming on

the Eatern 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:

In FY 2013/14, as in previous years, we have educational outreach, health communities, living shorelines, specialty crops, and agricultural biomass to energy research and development. We are very appreciative of ongoing financial support from the Accomack and Northampton Counties, which has paid dividends in the past and continues to do so today. During FY 2013/14, the RC&D received $17,451 in funding from Accomack and Northampton Counties. Those dollars were leveraged into $191,876 in grant funding to support the various projects reports on in this document. We have been able to network with a diverse group of funding sources, other non-profit groups, local policy-makers, and grassroots community groups.

In FY 2014/15, we focused on expanding our collaborative partnerships to include a wider cross section of community organizations in our projects and proposals. Expanding the Roundtable membership from 6 to 15 organizations was the beginning of a new spirit of cooperation as we continued to focus on local water quality issues, educational outreach, healthy communities, specialty crops, and small farmer training. We have forged brand new alliances even across regional and state borders to serve our own community more effectively. The Eastern Shore district of the Virginia Department of Health (VDH), along with their offshoot, the Eastern Shore Healthy Communities Coalition, has stimulated us to think in new ways about the connections between our conservation work and the health of our community. The vision of the experts at Virginia State University's Small Farmer Outreach Program in Petersburg have lit a fire of inspiration among our local small farmers leaving them hungry for more of the same fresh ideas of how small farms can be both profitable and sustainable. Hi-level state and federal officials have taken notice and travelled to the Eastern Shore as RC&D guests to experience first-hand the energy and passion of our collaborative efforts as well as the beauty of our Eastern Shore.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

As we have continued to face the challenges related to operating without the benefit of federal funding for the last few years, we have had strong support from all of our Council Members. The generous amount of time and energy which our Council Members have devoted to the RC&D during this difficult transition is greatly appreciated. We are sincerely grateful for this significant infusion of unpaid volunteer support from our Members. In essence their volunteer work for the Council amounts to an invaluable gift to the Eastern Shore community.

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **8102 - Community Development**						
Eastern Shore of Virginia Housing Alliance	$4,747	$4,747	$4,747	$4,747	$0	0%
A-N Planning District Commission	$32,518	$32,518	$32,518	$32,518	$0	0%
Miscellaneous Contribution	$0	$8,394	$10,000	$10,000	$0	0%
ES Area Agency on Aging	$9,400	$14,400	$14,400	$14,400	$0	0%
ES of VA Res Cons & Devpt Comm.	$7,268	$7,281	$7,281	$7,281	$0	0%
ES of VA Barrier Island Center	$235,371	$0	$0	$0	$0	0%
Department Total: **Community Development**	**$289,304**	**$67,340**	**$68,946**	**$68,946**	**$0**	**0%**

CONTACT INFORMATION for: ESV Housing Alliance and A-NPDC			
Name:	Elaine K. N. Meil	Address 1:	23372 Front St.
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Telephone:	757-787-2936 x. 116	Zip Code:	23301

CONTACT INFORMATION for: Eastern Shore Coalition Against Domestic Violence (ESCADV)			
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Telephone:	757-787-1329	Zip Code:	23417

CONTACT INFORMATION for: Eastern Shore Area on Aging/Community Action Agency			
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Title:	Executive Director	Address 2	P.O. Box 415
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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

COMMUNITY & ECONOMIC DEVELOPMENT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	COMMUNITY & ECONOMIC DEVELOPMENT		
DEPARTMENT #:	8105		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

MISSION STATEMENT:

The Community and Economic Development Department is responsible for management, administration, and coordination of all land use related County functions. The Department and its many Divisions will foster and advocate for responsible economic growth and development through improved coordination of the land use functions within the Department and with other departments. The Department will project a positive, business friendly attitude to developers as well as existing and prospective businesses and residents.

ECONOMIC DEVELOPMENT DIVISION

DESCRIPTION OF SERVICES PROVIDED: Provide review of infrastructure and land use needed for growth, strategy for short term and long term economic development, and work directly with firms and individuals to aide their expansion or start-up of business.

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

1. Revise Zoning Ordinance to promote business development.
2. Promote the industrially zoned properties for industrial use.
3. Continue the integration of all land use divisions into one primary department and ensure high caliber customer service with results oriented accountability by all staff.
4. Utilize and develop business incentives to stimulate business.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

1. Zoning Code adopted in December 2015 pursuant to the BOS Direction.
2. Zoning Code, adopted in December 2015, was overturned and a new ordinance, based upon the prior 2009 Zoning Code, was adopted in April 2016 pursuant to the newly elected BOS Direction.
3. The separate departments of Building, Planning & Zoning, Code Compliance and Economic Development were merged under one departmental umbrella called Community & Economic Development in April 2013; much work still to be completed to remove barriers from a customer perspective to provide seamless service.
4. Business incentives used to induce expansion of Bayshore Concrete with 100 new jobs. Proposed Technology Zone.

MAJOR ISSUES TO ADDRESS IN THE NEXT TWO 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.

PLANNING & ZONING DIVISION

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.

Responsible for assignment of E-911 addresses.

DIVISION 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 stand alone ordinances.
3. Finalize the Comprehensive Plan.
4. Enhance and improve office processes to better integrate with adjacent Building Official Department, Code Compliance Department and Economic 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 CommunityViz software through our Long-Range Planner and to integrate mapping software with the new Commissioner of Revenue software tracking property valuations.

MAJOR ISSUES TO ADDRESS IN THE NEXT TWO FISCAL YEARS:

Development and implementation of County ordinance and processes as the state continues to revise the new stormwater management program.

BUILDING DIVISION

DESCRIPTION OF SERVICES PROVIDED:

1. Timely issuance of building permits.
2. Timely performance of building inspections covering multiple technical disciplines.
3. Maintaining 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.

DIVISION GOALS:

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.

MAJOR ISSUES TO ADDRESS IN THE NEXT TWO 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.
4. Maintaining excellent customer service and delivery time with the reduction of a building inspector position from full-time to part-time.

CODE COMPLIANCE DIVISION

DESCRIPTION OF SERVICES PROVIDED:

During the budget deliberations for FY 2017, the position of Code Compliance Officer was retained as a part-time position, instead of resuming a full-time position. Services as described below:

1. Enforcing the following Ordinances:
   A) Over grown grass
   B) Abandoned and/or unlicensed vehicles
   C) Solid Waste
   D) Dangerous structures

2. Assignment of roads for trash removal through the Assign a Highway program to satisfy court ordered community service.

DIVISION GOALS:

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

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

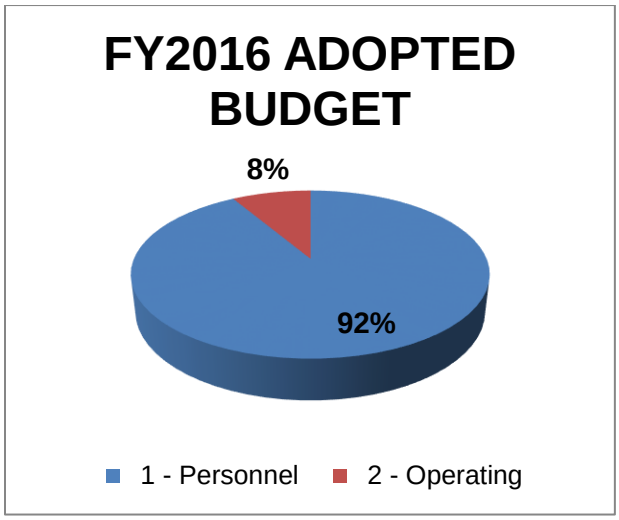
The part-time position was not filled during Fiscal Year 2016, limiting the number of active cases pursued by the department.

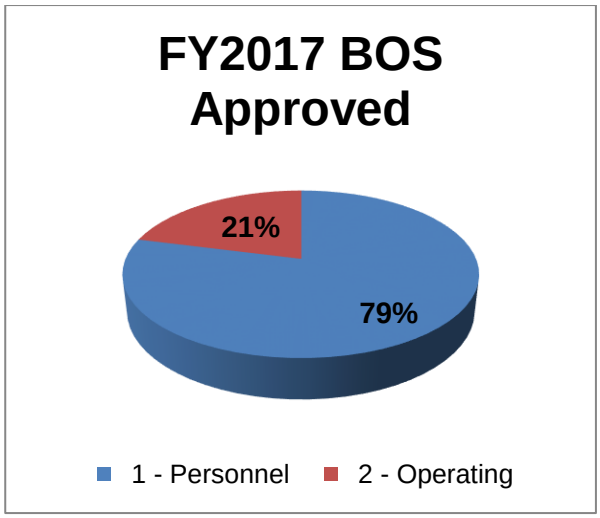
Cases Resolved:

____ overgrown grass violations
___ solid waste violations
___ abandoned vehicle violations
___dangerous structure violations
___addresses assigned or verified

MAJOR ISSUES TO ADDRESS IN THE NEXT TWO FISCAL YEARS:
The filling of the part-time position is a priority and the resumption of responding to citizen complaints as they relate to overgrown grass, dangerous structures, abandoned vehicles and solid waste complaints is a must for the coming fiscal year.

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **8105 - Economic Development***						
1 - Personnel	$128,044	$129,866	$138,200	$583,144	$444,944	322%
2 - Operating	$19,765	$13,924	$12,830	$154,997	$142,167	1108%
Department Total: **Economic Development**	**$147,809**	**$143,790**	**$151,030**	**$738,141**	**$587,111**	**389%**





Below are the budgets for Planning & Zoning, Building and Code Compliance to show the historic budget information but for Fiscal Year 2017, the Community & Economic Development Budget is the full budget for all of these functions (Planning & Zoning, Building, Code Compliance and Economic Development).

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **8101 - Planning & Zoning***						
1 - Personnel	$303,919	$264,330	$275,080	$0	($275,080)	-100%
2 - Operating	$49,646	$55,695	$57,117	$0	($57,117)	-100%
Department Total: **Planning & Zoning**	**$353,565**	**$320,025**	**$332,197**	**$0**	**($332,197)**	**-100%**

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **3401 - Building Inspections***						
1 - Personnel	$175,780	$159,429	$124,096	$0	($124,096)	-100%
2 - Operating	$12,250	$14,706	$14,777	$0	($14,777)	-100%
Department Total: **Building Inspections**	**$188,030**	**$174,135**	**$138,873**	**$0**	**($138,873)**	**-100%**

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **8104 - Code Compliance***						
1 - Personnel	$90,196	$79,858	$30,688	$0	($30,688)	-100%
2 - Operating	$63,479	$256,915	$41,887	$0	($41,887)	-100%
Department Total: **Code Compliance**	**$153,675**	**$336,773**	**$72,575**	**$0**	**($72,575)**	**-100%**

FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 Approved**	**Variance**	**% Change**
COMMUNITY & ECONOMIC DEVELOPMENT						
Director of Economic Development	0	1	1	1	0	0%
Development Inspector	1	1	1	1	0	0%
Long Range Planner	1	1	1	1	0	0%
Asst. Zoning Administrator	1	0	0	0	0	0%
Building Official	1	1	1	1	0	0%
Building Inspector	1	1	0	0	0	0%
Code Compliance Officer	1	1	0	0	0	0%
Permit Technician/ Process Coordinator)	1	1	1	1	0	0%
Permit Technician/ Department Administrator	1	1	1	1	0	0%
Zoning Administrator	1	1	1	1	0	0%
COMMUNITY & ECONOMIC DEVELOPMENT	**9**	**9**	**7**	**7**	**0**	**0%**

CONTACT INFORMATION			
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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 2017 (July 1, 2016 - June 30, 2017)		

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

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **8106 - Wetlands Board**						
2 - Operating	$925	$700	$2,102	$2,102	$0	0%
Department Total: **Wetlands Board**	**$925**	**$700**	**$2,102**	**$2,102**	**$0**	**0%**

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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 2017 (July 1, 2016 - June 30, 2017)		

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

	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **8107 - Planning Commission**						
2 - Operating	$4,491	$5,081	$6,180	$6,180	$0	0%
Department Total: **Planning Commission**	**$4,491**	**$5,081**	**$6,180**	**$6,180**	**$0**	**0%**

CONTACT INFORMATION

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OTHER ECONOMIC DEVELOPMENT

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	COMMUNITY DEVELOPMENT		
DEPARTMENT #:	8108		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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.

#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. 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 5 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.
(7) A new YELLOW Route operating in the southern portion of Northampton County, commenced service October 1, 2015.

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.

#3. 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:
A. Produces an annual print visitor guide distributed throughout the state and at key out-of-state distribution points. The Eastern Shore guide is the only vacation planning publication for the region. The guide is distributed to potential visitors through the Virginia Tourism Corporation's statewide Welcome Centers, the Tourism Commission's Welcome Center, as well as at local visitor centers and military installations throughout Virginia. 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. Requests for guides grew about 200% from 2014 to 2015

B. A comprehensive website that visitors use to plan a trip to the region, with attractions, hotels/motels/B&Bs, restaurants, itineraries and events. In 2015, the home page was redesigned, an oyster microsite was added and listings, stories and itineraries were added and refined. A marketing funnel was added, with key performance indicators to better measure user engagement. Visits to the website grew 20% from 2014 to 2015.

C. Four social media platforms – three of which were added in 2014: Facebook, YouTube, Pinterest, Instagram. Facebook "likes" grew from approximately 1000 in May 2014 to 13,000 by November 2015.

D. A quarterly consumer email called Secrets of the Virginia Eastern Shore, launched in 2014, and distributed to opt-in consumers. Opt-ins have grown to 3,000 in November 2015 from 1500 in November 2014.

E. The Tourism Commission operates the Eastern Shore of Virginia Welcome Center, which attracts about 10,000 visitors a month, on average, and is open seven days a week and 363 days a year, and directs them into Eastern Shore towns and venues. Most Eastern Shore tourism businesses have small or non-existent marketing budgets. The Welcome Center, which was Certified by the Virginia Tourism Corporation in October 2013, provides the local tourism industry with a cost-effective means of promoting their business to a large audience of potential customers. The Welcome Center's Certification gives the ESVATC free Visitor Guide distribution in 67 Welcome Centers around Virginia.

F. The Tourism Commission generates 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. Partnerships with the Virginia Tourism Corporation's media relations professionals help publicize the Eastern Shore.

G. The Tourism Commission collaborates with local and regional businesses, tourism organizations and towns to increase awareness of the Virginia Eastern Shore. During 2015, the tourism commission partnered with the Artisan Center of Virginia and the Northern Neck

Tourism Commission as non-funding partners on grants and proposals to promote tourism.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:
Tax Revenue Increase: For two years in a row, the Eastern Shore of Virginia is the state's fastest growing tourism economy with visitor spending increasing in 2015 at 2.5% over 2013.
Website Visit Increase: An increase of 20% website unique visits for 2015 over 2014.
Social Media Growth: Facebook likes grew to 13,000 in 2015.
Visitor Guide Requests: Requests for visitor guides increased 200% in 2015 over 2014.
Consumer Email Opt-Ins: The consumer email database increased to 3,000 in 2015 over 1,000 in 2014.

MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:
A. Two marketing programs, the Eastern Shore Artisan Trail and the Virginia Oyster Trail are new opportunities to showcase local products and attract new visitor segments to the region. It is a major challenge to develop the content – written, image and video – to engage consumers, and then distribute the content effectively across a growing number of print and digital platforms.

B. According to the United States Travel Association, over 80% of travel decisions are made online, and increasingly, 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 touch points consumers use.

C. Print brochures continue to be important marketing elements for visitors even as the digital world continues to dominate marketing. Digital marketing plus print marketing give the market the highest credibility. Focused print materials for culinary, shopping, outdoors and history, the market's top products and assets, would be valuable marketing tools to make available both for potential visitors and for visitors once they are onsite.

D. Better and more relevant images are key to marketing in this day and age when the consumer's attention span is more fragmented and less apt to read text. Pictures are more vibrant story telling vehicles, and images must tell the region's story well. Presently the tourism commission has little image content that captures history, culinary and events well. There are few good images of the area's villages and towns, arts and shopping.

E. The state tourism organization, the Virginia Tourism Corporation, is building the state into a major wedding destination. The tourism commission would like to package products and create marketing materials for this multi-billion dollar industry.

F. The Tourism Commission plans to change the way it produces the annual print travel guide in order to capture revenue from advertising sales. Presently, this guide is produced by a third party and is revenue neutral to the commission. Increased revenues could be used to fund more resources for the primary content marketing strategy.

#4. 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.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **8108 - Other Economic Development**						
A-N Transportation District Comm	$18,665	$18,665	$18,666	$18,666	$0	0%
OPSAIL - Other Contributions	$15,000	$0	$0	$0	$0	0%
Star Transit	$68,640	$68,640	$68,640	$89,440	$20,800	30%
VA ES Tourism Commission	$114,980	$121,500	$121,500	$121,500	$0	0%
HR Small Business Devpt. Center	$1,000	$2,000	$2,000	$2,000	$0	0%
Department Total: **Other Economic Development**	**$218,285**	**$210,805**	**$210,806**	**$231,606**	**$20,800**	**10%**

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CONTACT INFORMATION for: Star Transit			
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CONTACT INFORMATION for: Eastern Shore Tourism Commission			
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CONTACT INFORMATION for: Hampton Roads Small Business Development Center			
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SOIL & WATER CONSERVATION

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	SOIL & WATER CONSERVATION		
DEPARTMENT #:	8203		
FUND:	GENERAL	**FUNCTION:**	Community Development
BUDGET YEAR:	FISCAL YEAR 2017 (July 1, 2016 - June 30, 2017)		

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

#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, an Annual Summary Report of the state of ground water use in the region, and summary reports of Ground Water Model simulations 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 will maintain the Northampton County Regional Water Supply Plan to ensure adequate water quality and supply for residents.
3. 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.
4. The Committee will contract the USGS to conduct a study to investigate potential salt water intrusion impacts on the regional ground water supply.

5. 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.
6. The Committee plans to continue to increase its online educational presence by creating educational materials in the form of educational reports and videos for the Committee's website.
7. The Committee plans to serve on state regulatory working groups.
8. The Committee plans to produce informational documents showing relevant current ground water information including an annual summary summarizing the state of ground water use on the Eastern Shore and summaries of outcomes of Ground Water Model Simulations.
9. The Committee plans to continue to raise awareness of individuals and groups whom proactively work to protect and preserve ground water through the annual Eastern Shore Ground Water Awards program.

#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. Environathon 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.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **8203 - Soil & Water Conservation**						
A-N PDC Groundwater Comm.	$17,885	$17,885	$17,885	$17,885	$0	0%
ES Soil & Water Conserv District	$10,898	$10,898	$10,898	$10,898	$0	0%
Department Total: **Other Economic Development**	**$28,783**	**$28,783**	**$28,783**	**$28,783**	**$0**	**0%**

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CONTACT INFORMATION for: Eastern Shore Soil & Water Conservation District (ESSWCD)			
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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 2017 (July 1, 2016 - June 30, 2017)		

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: three 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 for two 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. 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. The agent trains volunteers to deliver Extension programs to low-income and hard-to-reach audiences. The agent serves on community boards and committees with partner agencies to improve the health of residences and helps farmers markets establish EBT systems. 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.

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

Many new programs have been created by Extension agents. Programming numbers have risen and new programs have been offered to the people of the community. The office offered more special events including specialist days, the concept won a state award. The pesticide container recycling program also was honored. 4-H adult training for Volunteer Leaders and Master Gardeners and Master Naturalists. Insect updates during the growing season to producers. 4-H Camp numbers have increased by 10% and 4-H has programming in every public and private school in the county. A 4-H Horse club has been established. We have added a FCS, SNAP-ed Agent that works in Northampton, Accomack and Virginia Beach; she is housed at the Northampton Office.

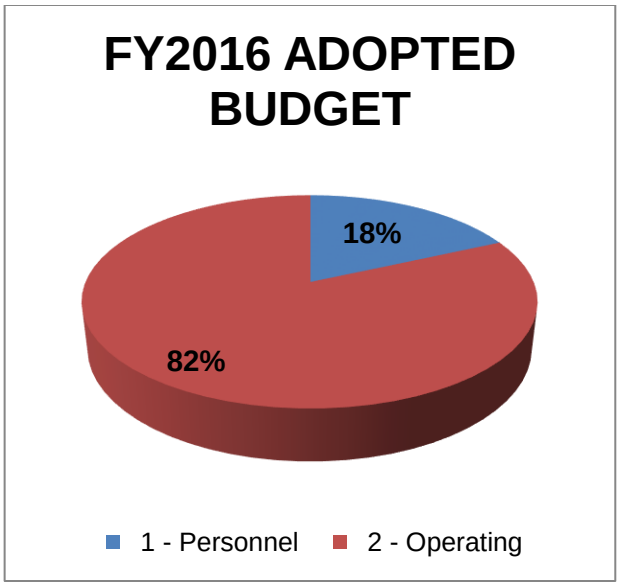
Extension is challenged by lack of staff to support the many programs we see opportunity and need for. We fundraise for many of our programming needs. We often compete with many of the agencies we partner with for donations and grants.

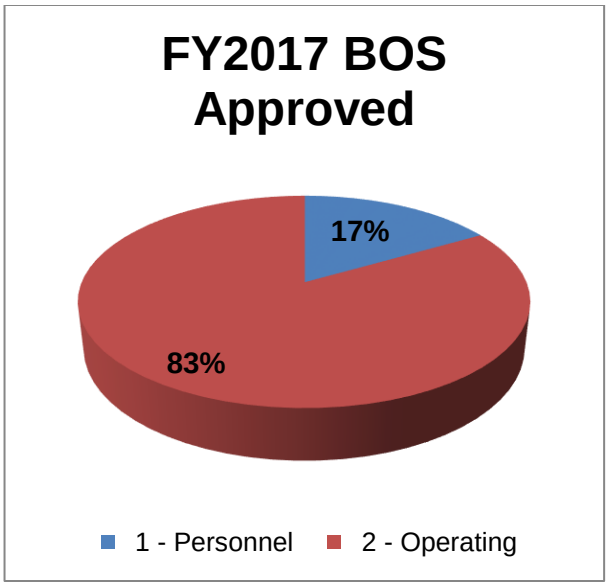
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:

1. Strengthen the Extension Leadership Council.
2. Partner with other agencies to promote higher education for Northampton County youth.
3. Provide assistance to clientele on homeowner issues.
4. Provide current updates on/in diverse agricultural practices, risk management issues and food safety issues.
5. Seek additional funds to assist with the implementation of programming.
6. Hire a part-time Extension Program Assistant.

FINANCIAL ACTIVITY

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
Department: **8301 - Extension Service Administration**						
1 - Personnel	$11,433	$8,724	$12,405	$12,540	$135	1%
2 - Operating	$54,690	$48,961	$55,578	$62,762	$7,184	13%
Department Total: **Extension Service Administration**	**$66,123**	**$57,685**	**$67,983**	**$75,302**	**$7,319**	**11%**





FULL-TIME EQUIVALENT (FTE) HISTORY						
Position Title	**2014 Approved**	**2015 Approved**	**2016 Approved**	**2017 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 2017 (July 1, 2016 - June 30, 2017)		

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 perennial grass that spreads by creeping rhizomes and is grown for fodder. However, it is a pest on cultivated land. Northampton County Code of Ordinances §94.02 declares Johnsongrass as a public nuisance. The Extension Service operates a program to work toward the containment of Johnsongrass in Northampton County. The program has been implemented by hiring a part-time control supervisor whose duties required locating, identifying and assisting landowners in determining the best control procedures needed. The control supervisor also uses control practices (spraying Glyphosate) on roads right-of-way, drainage ditch banks, and other 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

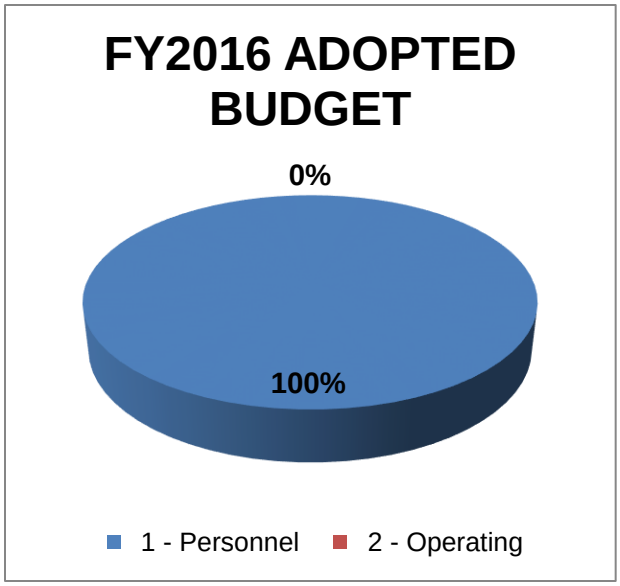
- To eradicate Johnsongrass from Northampton County.
- To assess the gypsy moth population in the County.
- To identify and address Johnsongrass growth in the County.

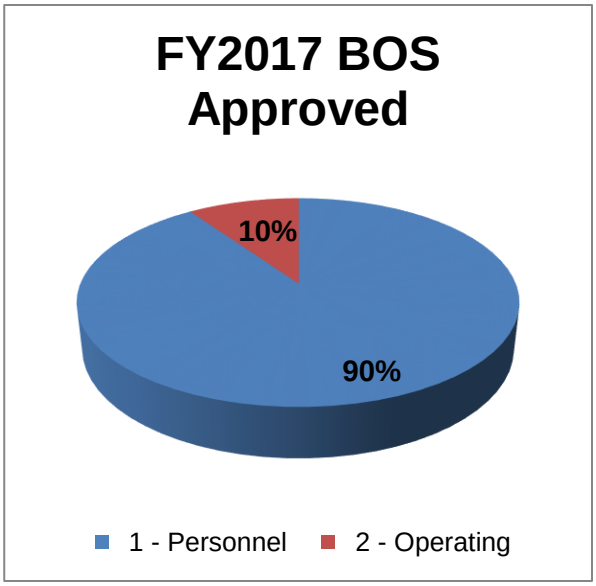
ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:

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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **8305 - Extension Service - Johnson Grass**						
1 - Personnel	$2,696	$1,514	$5,473	$18,650	$13,177	241%
2 - Operating	$3,265	$2,848	$0	$2,000	$2,000	#DIV/0!
Department Total: **Extension Service - Johnson Grass**	**$5,960**	**$4,362**	**$5,473**	**$20,650**	**$15,177**	**277%**

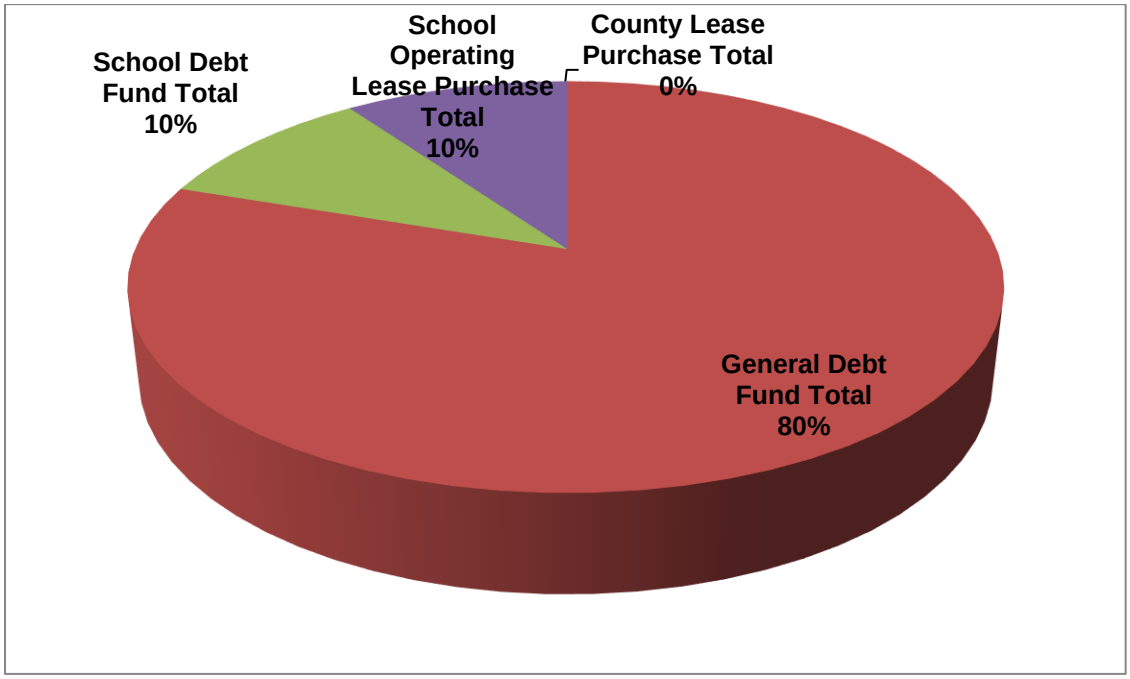


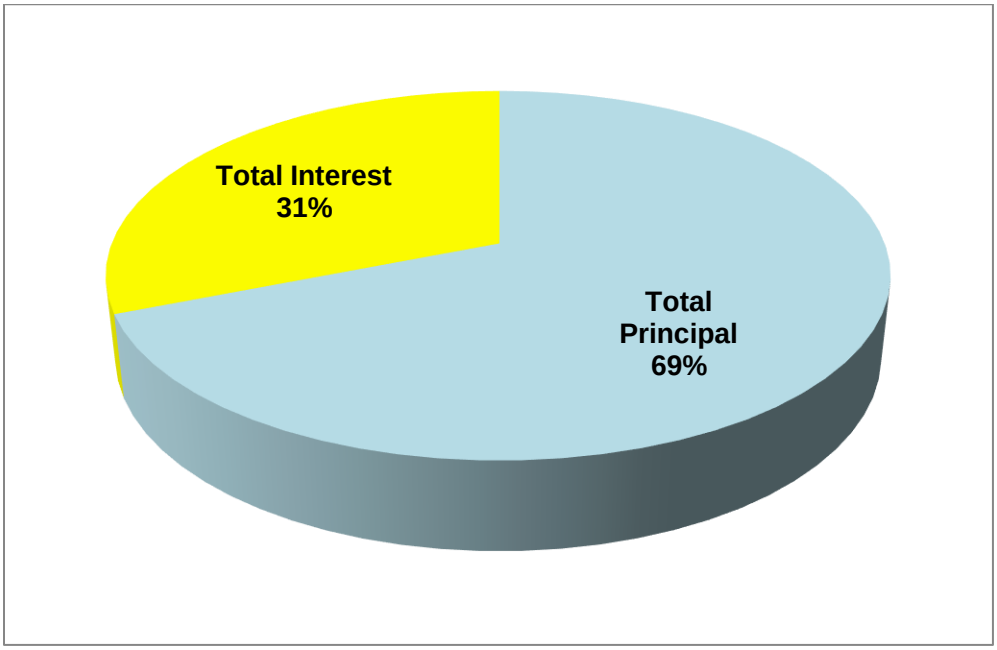


CONTACT INFORMATION			
Name:	Christina Ruszcyk-Murray	Address 1:	7947 Young St., Suite A
Title:	4-H Extension Agent/ Unit Coordinator	Address 2	
E-mail:	crmurray@vt.edu	City/State:	Machipongo, VA
Telephone:	757-678-7946 ext. 17	Zip Code:	23405

COUNTY OF NORTHAMPTON, VIRGINIA

Debt Service – All Funds
$3,439,141





Debt Service – All Funds

	FY2014 Actual Amount	FY2015 Actual Amount	FY2016 Adopted Budget	FY2017 BOS Approved	Variance	%age
General Lease Purchase	$196,076	$173,495	$102,357	$0	($102,357)	**-100%**
General Debt Service	$2,757,053	$2,758,069	$2,760,624	$2,757,507	($3,117)	**0%**
School Debt Service	$160,412	$121,372	$345,196	$342,914	($2,282)	**-1%**
School Lease Purchase	$536,907	$429,001	$444,713	$338,720	($105,993)	**-24%**
Total Debt Service	**$3,650,449**	**$3,481,937**	**$3,652,890**	**$3,439,141**	**($213,749)**	**-6%**

DEBT SERVICE OVERVIEW

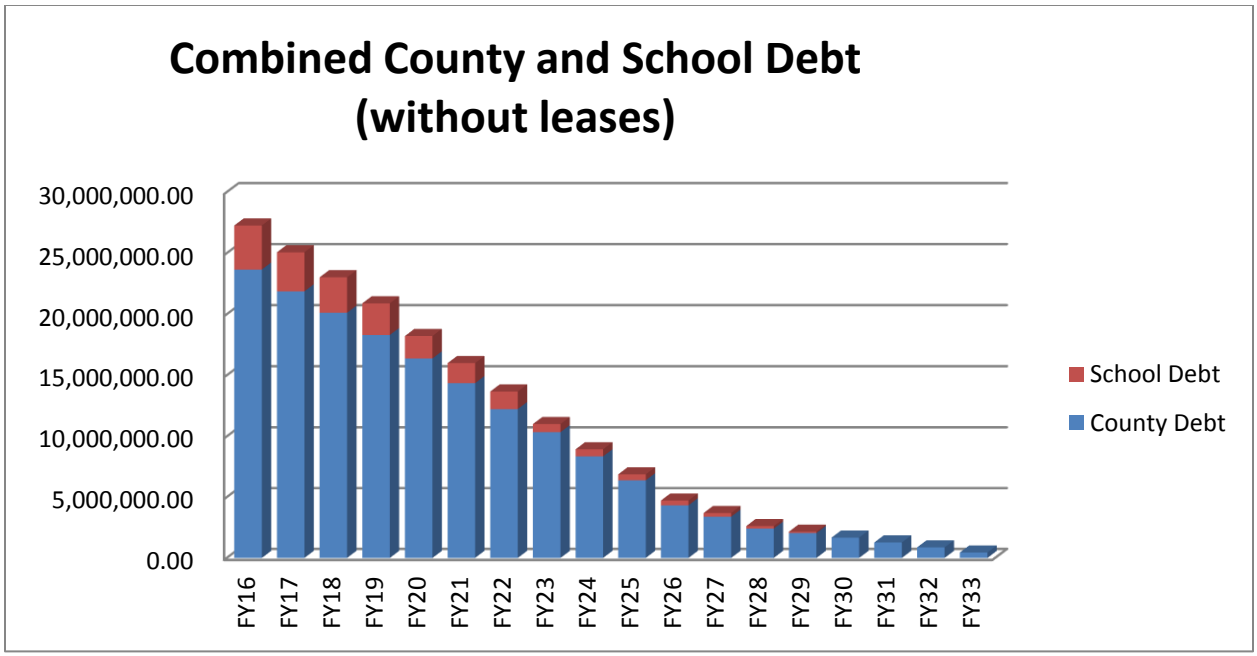
The Constitution of Virginia, Article VII, Section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO Debt that a County may issue. The Northampton County Board of Supervisors adopted a local policy during FY05 which states that the ratio of debt service expenditures as a percentage of governmental fund expenditures should not exceed 12%. For FY17, this ratio will be approximately 8.11%. The policy also set a limit for total outstanding debt at no more than 4% of the assessed value of real estate. For FY17, this ratio will be approximately 1.24%.

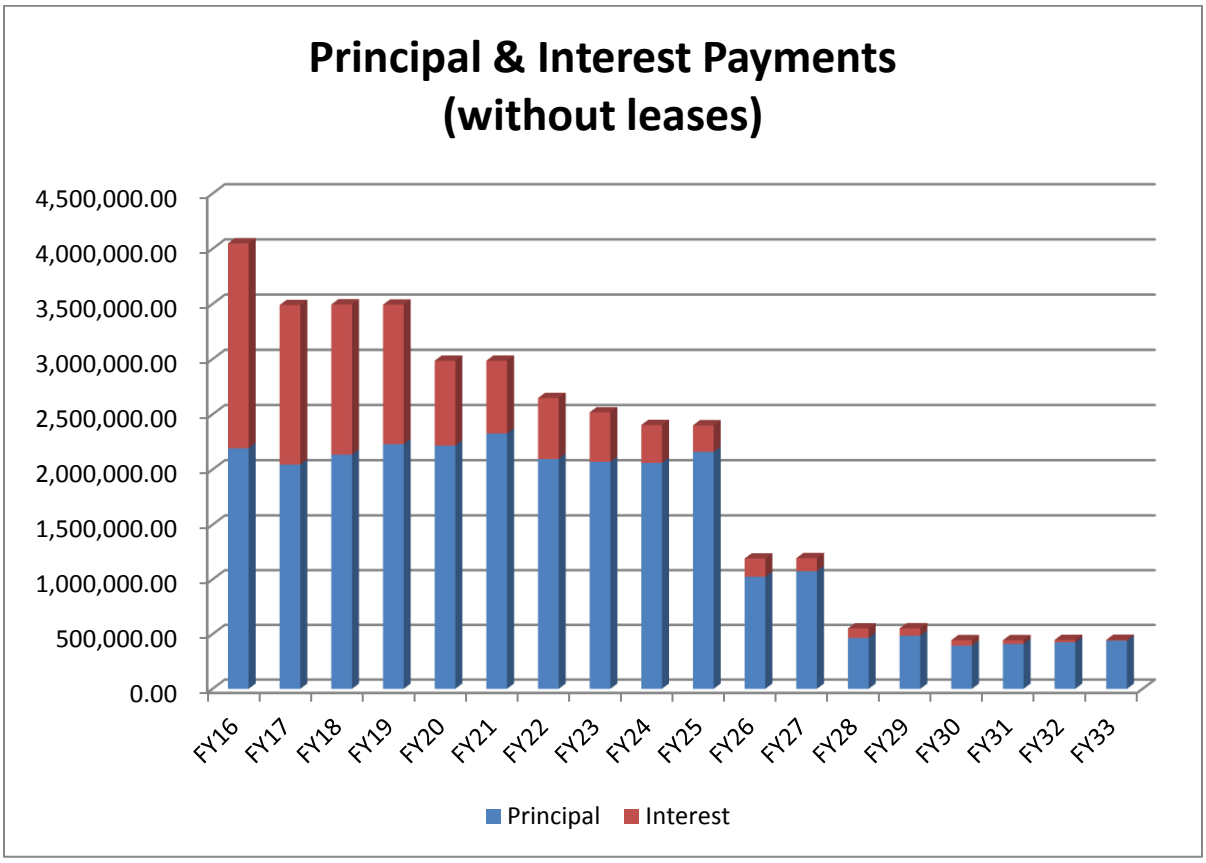
All debt secured by the General obligation of the County must be approved by the Board of Supervisors and a public referendum, with the exception of Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans which do not need approval by referendum.

The County's Lease-Purchase Obligations are funded as Debt Service in the General Fund (Fund 100, Department 9800) and the School's Lease-Purchase Obligations are funded within the School's Operating Fund (Fund 910) within the Technology Department (#6450) and/or the Pupil Transportation Department (#6200). In FY2017, a new lease-purchase was executed by the School Department, thereby increasing the principal lease/purchase obligations.

The County's outstanding debt at June 30, 2017 is as follows:

GENERAL COUNTY DEBT	**O/S DEBT BALANCE AS OF 6/30/2016**	**FY2017 PRINCIPAL**	**FY2017 INTEREST**	**O/S DEBT BALANCE AS OF 6/30/2017**
Lease-Purchase Obligations (General Fund)	-	-	-	-
2012 Bond VRA Refinancing (General Debt Fund)	21,875,000.00	1,745,000.00	1,012,507.00	20,130,000.00
Subtotal	**21,875,000.00**	**1,745,000.00**	**1,012,507.00**	**20,130,000.00**
SCHOOL DEBT				
Lease-Purchase Obligations (School Operating Fund)	496,260.57	326,332.68	12,387.83	525,853.89
2003 & 2006 QZABs (School Debt Fund)	2,010,874.00	222,894.00	-	1,787,980.00
Literary Loan (School Debt Fund)	72,784.50	12,130.75	2,183.54	60,653.75
2012 VPSA Gen. Obligation School Bond (School Debt Fund)	1,115,000.00	65,000.00	39,341.25	1,050,000.00
Subtotal	**3,694,919.07**	**626,357.43**	**53,912.62**	**3,424,487.64**
Grand Total	**25,569,919.07**	**2,371,357.43**	**1,066,419.62**	**23,554,487.64**


Combined County and School Debt
(without leases)
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
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26
FY27
FY28
FY29
FY30
FY31
FY32
FY33
School Debt
County Debt


Principal & Interest Payments
(without leases)
4,500,000.00
4,000,000.00
3,500,000.00
3,000,000.00
2,500,000.00
2,000,000.00
1,500,000.00
1,000,000.00
500,000.00
0.00
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26
FY27
FY28
FY29
FY30
FY31
FY32
FY33
Principal
Interest

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. For FY2017, there is no lease-purchase of equipment items included in the budget.

FINANCIAL ACTIVITY	2014 BOS Approved	2015 Adopted Budget	2016 Adopted Budget	2017 Approved Budget	Variance	% Change
Department: 9800 Debt Service						
4 - Debt	149,266	195,345	102,357	0	0	
Department Total: Debt Service	149,266	195,345	102,357	0	0	

GENERAL DEBT SERVICE

DESCRIPTION

The County issued several bank qualified financings from 2001 thru 2007 to fund the County's capital plan. The source of revenue to repay these obligations is a portion of the County's real estate tax revenue. In addition, the County received state funds as their portion of the Eastern Shore Regional Jail (a payment in FY2009 of $9,416,512 and a payment in FY12 of $3,444,581) which was placed as revenue in the General Debt Service Fund. 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. FY2017 is the final year that Debt Reserve (proceeds from the sale of the STIP and increased state aid for jail construction) will be available to offset debt costs.

FINANCIAL ACTIVITY	2014 BOS Actual	2015 BOS Actual	2016 Adopted Budget	2017 Adopted Budget	Variance	% Change
Department: 9800 Debt Service						
4 – Debt	2,757,053	2,758,069	2,760,624	2,757,507	-3,117	-0.11%
Department Total: Debt Service	2,757,053	2,758,069	2,760,624	2,757,507	-3,117	-0.11%

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. In October 2013, the county refinanced the 2009 State Literary Loan Interim Borrowing through the Virginia General Obligation School Bond (VPSA) Series 2012.

FINANCIAL ACTIVITY

	2014 BOS Actual	2015 BOS Actual	2016 Adopted Budget	2017 Adopted Budget	Variance	% Change
Department: 9800 Debt Service						
4 – Debt	160,412	121,372	345,196	342,914	-2,282	-0.67%
Department Total: Debt Service	160,412	121,372	345,196	342,914	-2,282	-0.67%

SCHOOL LEASE PURCHASE DEBT SERVICE

DESCRIPTION

Debt service related to the lease-purchase of school buses and/or technology 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

	2014 BOS Actual	2015 BOS Actual	2016 Adopted Budget	2017 Adopted Budget	Variance	% Change
School Operating Fund						
4 - Debt	536,907	429,001	316,089	338,720	22,631	7.16%
Dept Total: School Operating Fund	536,907	429,001	316,089	338,720	22,631	7.16%

NORTHAMPTON COUNTY DEBT SERVICE SCHEDULE

For an explanation of the County's Debt Policy, please see page 71. The following tables reflect the County's current outstanding debt for General purposes and the school system, including leases. Please note for the School Debt Service Schedule, starting on page 277, the following note applies to the QZAB Issued Debt:

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

County General Debt Service Schedule				
Obligation	**FY16**	**FY17**	**FY18**	**FY19**
FY2012 Bond VRA - Issued August 2, 2012				
Interest Rates: 2.28-3.82%				
Payment Oct. 1 and April 1				
O/S Balance-Beginning	23,555,000.00	21,875,000.00	20,130,000.00	18,300,000.00
Principal Payments	1,680,000.00	1,745,000.00	1,830,000.00	1,920,000.00
Interest Payments	1,080,624.00	1,012,507.00	932,323.00	838,930.00
O/S Balance-Ending	21,875,000.00	20,130,000.00	18,300,000.00	16,380,000.00
FY13 Lease Purchase/CFG - Issued June 28, 2013				
Interest Rates: 3.10%				
Payment Dates: Dec. 1 and June 1				
O/S Balance-Beginning	52,400.47			
Principal Payments	52,400.47			
Interest Payments	740.01			
O/S Balance-Ending	0.00			
FY14 Lease Purchase/BOA - Issued October 10, 2013				
Interest Rates: 1.17%				
Payment Dates: Dec.1 and June 1				
O/S Balance-Beginning	40,790.21			
Principal Payments	40,790.21			
Interest Payments	353.15			
O/S Balance-Ending	0.00			
TOTAL COUNTY DEBT SERVICE				
O/S Balance-Beginning	23,648,190.68	21,875,000.00	20,130,000.00	18,300,000.00
Principal Payments	1,773,190.68	1,745,000.00	1,830,000.00	1,920,000.00
Interest Payments	1,081,717.16	1,012,507.00	932,323.00	838,930.00
O/S Balance-Ending	21,875,000.00	20,130,000.00	18,300,000.00	16,380,000.00

County General Debt Service Schedule				
Obligation	**FY20**	**FY21**	**FY22**	**FY23**
FY2012 Bond VRA - Issued August 2, 2012				
Interest Rates: 2.28-3.82%				
Payment Oct. 1 and April 1				
O/S Balance-Beginning	16,380,000.00	14,360,000.00	12,235,000.00	10,345,000.00
Principal Payments	2,020,000.00	2,125,000.00	1,890,000.00	1,985,000.00
Interest Payments	737,967.00	631,752.00	528,867.00	429,570.00
O/S Balance-Ending	14,360,000.00	12,235,000.00	10,345,000.00	8,360,000.00
FY13 Lease Purchase/CFG - Issued June 28, 2013				
Interest Rates: 3.10%				
Payment Dates: Dec. 1 and 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: Dec.1 and June 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
TOTAL COUNTY DEBT SERVICE				
O/S Balance-Beginning	16,380,000.00	14,360,000.00	12,235,000.00	10,345,000.00
Principal Payments	2,020,000.00	2,125,000.00	1,890,000.00	1,985,000.00
Interest Payments	737,967.00	631,752.00	528,867.00	429,570.00
O/S Balance-Ending	14,360,000.00	12,235,000.00	10,345,000.00	8,360,000.00

County General Debt Service Schedule				
Obligation	**FY24**	**FY25**	**FY26**	**FY27**
FY2012 Bond VRA - Issued August 2, 2012				
Interest Rates: 2.28-3.82%				
Payment Oct. 1 and April 1				
O/S Balance-Beginning	8,360,000.00	6,390,000.00	4,325,000.00	3,395,000.00
Principal Payments	1,970,000.00	2,065,000.00	930,000.00	980,000.00
Interest Payments	328,224.00	227,927.00	155,657.00	111,276.00
O/S Balance-Ending	6,390,000.00	4,325,000.00	3,395,000.00	2,415,000.00
FY13 Lease Purchase/CFG - Issued June 28, 2013				
Interest Rates: 3.10%				
Payment Dates: Dec. 1 and 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: Dec. 1 and 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
Principal Payments	1,970,000.00	2,065,000.00	930,000.00	980,000.00
Interest Payments	328,224.00	227,927.00	155,657.00	111,276.00
O/S Balance-Ending	6,390,000.00	4,325,000.00	3,395,000.00	2,415,000.00

County General Debt Service Schedule				
Obligation	**FY28**	**FY29**	**FY30**	**FY31**
FY2012 Bond VRA - Issued August 2, 2012				
Interest Rates: 2.28-3.82%				
Payment Oct. 1 and April 1				
O/S Balance-Beginning	2,415,000.00	2,050,000.00	1,670,000.00	1,275,000.00
Principal Payments	365,000.00	380,000.00	395,000.00	410,000.00
Interest Payments	81,699.00	66,084.00	49,850.00	35,016.00
O/S Balance-Ending	2,050,000.00	1,670,000.00	1,275,000.00	865,000.00
FY13 Lease Purchase/CFG - Issued June 28. 2013				
Interest Rates: 3.10%				
Payment Dates: Dec.1 and 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: Dec. 1 and June 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
TOTAL COUNTY DEBT SERVICE				
O/S Balance-Beginning	2,415,000.00	2,050,000.00	1,670,000.00	1,275,000.00
Principal Payments	365,000.00	380,000.00	395,000.00	410,000.00
Interest Payments	81,699.00	66,084.00	49,850.00	35,016.00
O/S Balance-Ending	2,050,000.00	1,670,000.00	1,275,000.00	865,000.00

County General Debt Service Schedule		
Obligation	**FY32**	**FY33**
FY2012 Bond VRA - Issued August 2, 2012		
Interest Rates: 2.28-3.82%		
Payment Oct. 1 and April 1		
O/S Balance-Beginning	865,000.00	440,000.00
Principal Payments	425,000.00	440,000.00
Interest Payments	21,652.00	7,425.00
O/S Balance-Ending	440,000.00	0.00
FY13 Lease Purchase/CFG - Issued June 28, 2013		
Interest Rates: 3.10%		
Payment Dates: Dec. 1 and 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: Dec.1 and June 1		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		
TOTAL COUNTY DEBT SERVICE		
O/S Balance-Beginning	865,000.00	440,000.00
Principal Payments	425,000.00	440,000.00
Interest Payments	21,652.00	7,425.00
O/S Balance-Ending	440,000.00	0.00

Northampton Schools Debt Service Schedule				
Obligation	**FY16**	**FY17**	**FY18**	**FY19**
2001 QZAB ***				
Issued: Dec. 21, 2001				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning	111,708.54			
Principal Payments	111,708.54			
Interest Payments	0.00			
O/S Balance-Ending	0.00			
2003 QZAB ****				
Issued: Dec. 29, 2003				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning	896,692.00	783,467.00	670,242.00	557,017.00
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	783,467.00	670,242.00	557,017.00	443,792.00
2006 QZAB *****				
Issued: Dec. 22, 2006				
Interest Rates: 5.60%				
Payment Dates: Dec. 28				
O/S Balance-Beginning	1,337,076.00	1,227,407.00	1,117,738.00	1,008,069.00
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	1,227,407.00	1,117,738.00	1,008,069.00	898,400.00
State Literary Loan				
Issued: June 25, 2002				
Interest Rates: 3%				
Payment Dates: Jul 1				
O/S Balance-Beginning	84,915.25	72,784.50	60,653.75	48,523.00
Principal Payments	12,130.75	12,130.75	12,130.75	12,130.75
Interest Payments	2,547.46	2,183.54	1,819.61	1,455.69
O/S Balance-Ending	72,784.50	60,653.75	48,523.00	36,392.25
2012 VPSA Gen. Obligation School Bond				
Issued: Nov 20, 2012 (term 20 yr)				
Interest Rates: 3.00%				
Payment Dates: Jul 15, Jan. 15				
O/S Balance-Beginning	1,180,000.00	1,115,000.00	1,050,000.00	980,000.00
Principal Payments	65,000.00	65,000.00	70,000.00	75,000.00
Interest Payments	42,623.75	39,341.25	35,932.50	32,646.25
O/S Balance-Ending	1,115,000.00	1,050,000.00	980,000.00	905,000.00
TOTAL SCHOOL DEBT SERVICE				
O/S Balance-Beginning	3,610,391.79	3,198,658.50	2,898,633.75	2,593,609.00
Principal Payments	411,733.29	300,024.75	305,024.75	310,024.75
Interest Payments	45,171.21	41,524.79	37,752.11	34,101.94
O/S Balance-Ending	3,198,658.50	2,898,633.75	2,593,609.00	2,283,584.25

Northampton Schools Debt Service Schedule				
Obligation	**FY20**	**FY21**	**FY22**	**FY23**
2001 QZAB ***				
Issued: Dec. 21, 2001				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2003 QZAB ****				
Issued: Dec. 29, 2003				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2006 QZAB *****				
Issued: Dec. 22, 2006				
Interest Rates: 5.60%				
Payment Dates: Dec. 28				
O/S Balance-Beginning	898,400.00	788,731.00	679,062.00	569,393.00
Principal Payments	109,669.00	109,669.00	109,669.00	221,442.90
Interest Payments	0.00	0.00	0.00	0.00
O/S Balance-Ending	788,731.00	679,062.00	569,393.00	347,950.10
State Literary Loan				
Issued: June 25, 2002				
Interest Rates: 3%				
Payment Dates: Jul 1				
O/S Balance-Beginning	36,392.25	24,261.50	12,130.75	
Principal Payments	12,130.75	12,130.75	12,130.75	
Interest Payments	1,091.77	727.85	363.92	
O/S Balance-Ending	24,261.50	12,130.75	0.00	
2012 VPSA Gen. Obligation School Bond				
Issued: Nov 20, 2012 (term 20 yr)				
Interest Rates: 3.00%				
Payment Dates: Jul 15, Jan. 15				
O/S Balance-Beginning	905,000.00	830,000.00	750,000.00	665,000.00
Principal Payments	75,000.00	80,000.00	85,000.00	85,000.00
Interest Payments	29,608.75	26,070.00	21,903.75	18,036.25
O/S Balance-Ending	830,000.00	750,000.00	665,000.00	580,000.00
TOTAL SCHOOL DEBT SERVICE				
O/S Balance-Beginning	1,839,792.25	1,642,992.50	1,441,192.75	1,234,393.00
Principal Payments	196,799.75	201,799.75	206,799.75	306,442.90
Interest Payments	30,700.52	26,797.85	22,267.67	18,036.25
O/S Balance-Ending	1,642,992.50	1,441,192.75	1,234,393.00	927,950.10

Northampton Schools Debt Service Schedule				
Obligation	**FY24**	**FY25**	**FY26**	**FY27**
2001 QZAB ***				
Issued: Dec. 21, 2001				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2003 QZAB ****				
Issued: Dec. 29, 2003				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2006 QZAB *****				
Issued: Dec. 22, 2006				
Interest Rates: 5.60%				
Payment Dates: Dec. 28				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
State Literary Loan				
Issued: June 25, 2002				
Interest Rates: 3%				
Payment Dates: Jul 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
2012 VPSA Gen. Obligation School Bond				
Issued: Nov 20, 2012 (term 20 yr)				
Interest Rates: 3.00%				
Payment Dates: Jul 15, Jan. 15				
O/S Balance-Beginning	580,000.00	490,000.00	395,000.00	300,000.00
Principal Payments	90,000.00	95,000.00	95,000.00	95,000.00
Interest Payments	14,942.50	12,596.25	10,530.00	8,345.00
O/S Balance-Ending	490,000.00	395,000.00	300,000.00	205,000.00
TOTAL SCHOOL DEBT SERVICE				
O/S Balance-Beginning	580,000.00	490,000.00	395,000.00	300,000.00
Principal Payments	90,000.00	95,000.00	95,000.00	95,000.00
Interest Payments	14,942.50	12,596.25	10,530.00	8,345.00
O/S Balance-Ending	490,000.00	395,000.00	300,000.00	205,000.00

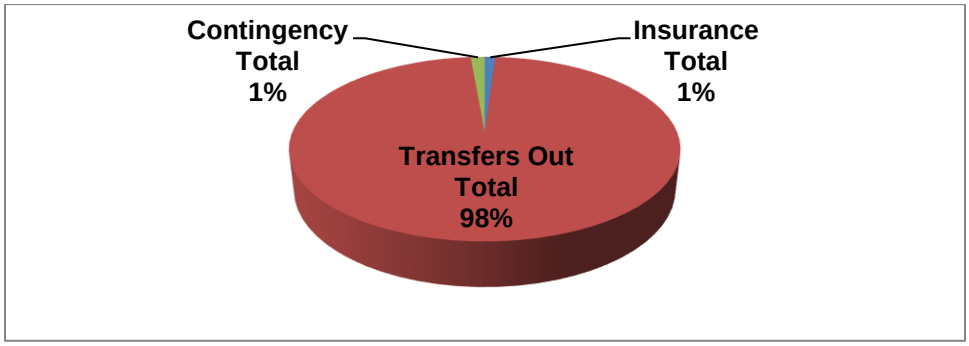
Northampton Schools Debt Service Schedule		
Obligation	**FY28**	**FY29**
2001 QZAB * **		
Issued: Dec. 21, 2001		
Interest Rates: 4.09%		
Payment Dates: Dec. 21		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		
2003 QZAB ** **		
Issued: Dec. 29, 2003		
Interest Rates: 4.09%		
Payment Dates: Dec. 21		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		
2006 QZAB *** **		
Issued: Dec. 22, 2006		
Interest Rates: 5.60%		
Payment Dates: Dec. 28		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		
State Literary Loan		
Issued: June 25, 2002		
Interest Rates: 3%		
Payment Dates: Jul 1		
O/S Balance-Beginning		
Principal Payments		
Interest Payments		
O/S Balance-Ending		
2012 VPSA Gen. Obligation School Bond		
Issued: Nov 20, 2012 (term 20 yr)		
Interest Rates: 3.00%		
Payment Dates: Jul 15, Jan. 15		
O/S Balance-Beginning	205,000.00	105,000.00
Principal Payments	100,000.00	105,000.00
Interest Payments	5,227.50	1,601.25
O/S Balance-Ending	105,000.00	0.00
TOTAL SCHOOL DEBT SERVICE		
O/S Balance-Beginning	205,000.00	105,000.00
Principal Payments	100,000.00	105,000.00
Interest Payments	5,227.50	1,601.25
O/S Balance-Ending	105,000.00	0.00

Northampton County Schools- Lease-Purchase Buses Only						
Obligation	**FY16**	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**
CFG- Bus Equip FY12 (3 bus)						
Issued: 9/2/11						
Interest Rates: 3.2135%						
Payment Dates: March & June						
O/S Balance-Beginning	51,293.28					
Principal Payments	51,293.28					
Interest Payments	876.96					
O/S Balance-Ending	0.00					
CFG- Bus Equip FY13 (3 bus)						
Issued: 9/26/12						
Interest Rates: 3.2354						
Payment Dates: June & Dec						
O/S Balance-Beginning	105,708.09	53,369.38				
Principal Payments	52,338.71	53,369.38				
Interest Payments	1,816.34	785.67				
O/S Balance-Ending	53,369.38	0.00				
BOA- Bus Equip FY14 (3 bus)						
Issued: 10/10/13						
Interest Rates: 1.45%						
Payment Dates: June & Dec						
O/S Balance-Beginning	289,304.91	194,259.79	97,831.53			
Principal Payments	95,045.12	96,428.26	97,831.53			
Interest Payments	3,851.62	2,468.48	1,065.22			
O/S Balance-Ending	194,259.79	97,831.53	0.00			
Suntrust - Bus Equip FY15 (3 bus)						
Issued: 9/24/2014						
Interest Rate: 1.68%						
Payment Dates: Dec & June						
O/S Balance - Beginning	236,031.00	178,495.68	119,989.71	60,496.71		
Principal Payments	57,535.32	58,505.97	59,493.00	60,496.71		
Interest Payments	3,724.68	2,754.03	1,767.00	763.28		
O/S Balance - Ending	178,495.68	119,989.71	60,496.71	0.00		
BB&T- Bus Equip FY17 (3 bus)						
Issued: 9/30/2016						
Interest Rate: 1.94%						
Payment Dates: Dec & June						
O/S Balance – Beginning		299,369.36	241,023.46	182,501.21	122,838.13	62,011.96
Principal Payments		58,345.90	58,522.25	59,663.08	60,826.17	62,011.96
Interest Payments		4,569.74	4,393.39	3,252.56	2,089.47	903.69
O/S Balance - Ending		241,023.46	182,501.21	122,838.13	62,011.96	0.00
Northampton County Schools- Lease-Purchase Technology Only						
CFG – Tech Equip FY13						
Issued: 9/26/12						
Interest Rates: 3.2354						
Payment Dates: June & Dec						
O/S Balance-Beginning	54,455.68	27,493.32				
Principal Payments	26,962.36	27,493.32				
Interest Payments	935.70	404.74				
O/S Balance-Ending	27,493.32	0.00				

Obligation	FY16	FY17	FY18	FY19	FY20	FY21
BOA- Tech Equip FY14						
Issued: 10/10/13						
Interest Rates: 1.45%						
Payment Dates: June & Dec						
O/S Balance-Beginning	63,505.96	42,642.40	21,475.22			
Principal Payments	20,863.56	21,167.18	21,475.22			
Interest Payments	845.48	541.86	233.83			
O/S Balance-Ending	42,642.40	21,475.22	0.00			
BB&T- Tech Equip FY17						
Issued: 9/30/2016						
Interest Rate: 1.94%						
Payment Dates: Dec & June						
O/S Balance – Beginning		56,556.64	45,533.97	34,477.99	23,206.48	11,715.25
Principal Payments		11,022.67	11,055.98	11,271.51	11,491.23	11,715.25
Interest Payments		863.31	830.00	614.47	394.75	170.74
O/S Balance - Ending		45,533.97	34,477.99	23,206.48	11,715.25	0.00
TOTAL SCHOOL LEASE-PURCHASE DEBT SERVICE						
O/S Balance-Beginning	800,298,92	852,186.57	525,853.89	277,475.91	146,044.61	73,727.21
Principal Payments	304,038,35	326,332.68	248,377.98	131,431.30	72,317.40	73,727.21
Interest Payments	12,050,78	12,387.83	8,289.44	4,630.41	2,484.22	1,074.43
O/S Balance-Ending	496,260.57	525,853.89	277,475.91	146,044.61	73,727.21	0.00
Total Annual School Lease Service (Principal and Interest)	*316,089.13*	*338,720.51*	*256,667.42*	*136,061.71*	*74,801.62*	*74,801.64*

COUNTY OF NORTHAMPTON, VIRGINIA

Other Expenditures – All Funds
$13,892,464



	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
Insurance						
Property	$60,727	$55,486	$58,000	$71,936	$13,936	24%
Motor Vehicles	$41,445	$43,024	$48,000	$51,624	$3,624	8%
Pub. Officials Liability	$8,456	$8,752	$7,500	$7,913	$413	6%
General Liability	$10,140	$10,577	$12,000	$12,535	$535	4%
Insurance Total	**$120,768**	**$117,839**	**$125,500**	**$144,008**	**$18,508**	**15%**
Transfers Out						
School Operating	$8,108,243	$8,016,766	$8,339,472	$8,607,077	$267,605	3%
Social Services	$501,711	$488,000	$488,000	$485,057	($2,943)	-1%
ESRJ Operating Fund	$1,456,904	$1,540,320	$1,448,808	$1,504,819	$56,011	4%
Public Utilities Fund	$18,000	$0	$21,375	$0	($21,375)	-100%
IDA Operating Fund	$150,000	$0	$0	$0	$0	0%
NC Tourism Capital Fund	$0	$0	$40,500	$40,500	$0	0%
School Debt Service Fd	$406,949	$368,359	$345,196	$342,914	($2,282)	-1%
General Debt Service Fd	$2,368,080	$2,103,381	$2,126,883	$2,277,405	$150,522	7%
Wastewater Fund	$130,000	$0	$0	$0	$0	0%
Capital Reserve Fund	$777,640	$777,640	$777,640	$300,000	($477,640)	-61%
Transfers Out Total	**$13,917,527**	**$13,294,466**	**$13,587,874**	**$13,557,772**	**($30,102)**	**0%**
Contingency Total	**$34,000**	**$14,846**	**$108,376**	**$190,684**	**$82,308**	**76%**
Other Exp. Total	**$14,072,295**	**$13,427,151**	**$13,821,750**	**$13,892,464**	**$70,714**	**1%**

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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **9503 - General Insurance**						
Property Insurance	$60,727	$55,486	$58,000	$71,936	$13,936	24%
Motor Vehicle Insurance	$41,445	$43,024	$48,000	$51,624	$3,624	0%
Public Officials Liability Insurance	$8,456	$8,752	$7,500	$7,913	$413	6%
General Liability Insurance	$10,140	$10,576	$12,000	$12,535	$535	4%
Insurance Total	**$120,768**	**$117,839**	**$125,500**	**$144,008**	**$18,508**	**15%**

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. 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						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **9600 - Transfers Out**						
School Operating Transfer	$8,108,243	$8,016,766	$8,339,472	$8,607,007	$267,535	3%
Social Services Transfer	$501,711	$488,000	$488,000	$485,057	($2,943)	0%
ES Regional Jail Transfer	$1,456,904	$1,540,320	$1,448,808	$1,504,819	$56,011	4%
Public Utilities Transfer	$18,000	$0	$21,375	$0	($21,375)	-100%
IDA Operating Transfer	$150,000	$0	$0	$0	$0	0%
NC Tourism Comm. Capital Transfer	$0	$0	$40,500	$40,500	$0	0%
School Debt Service Transfer	$406,949	$368,359	$345,196	$342,914	($2,282)	-1%
General Debt Service Transfer	$2,368,080	$2,103,381	$2,126,883	$2,277,405	$150,522	7%
Wastewater Fund Transfer	$130,000	$0	$0	$0	$0	0%
Capital Reserve Fund Transfer	$777,640	$777,640	$777,640	$300,000	($477,640)	-61%
Transfers Out Total	**$13,917,527**	**$13,294,466**	**$13,587,874**	**$13,557,702**	**($30,172)**	**0%**

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 2017 budget, funds are provided for general contingency totaling $190,684. Of the $190,684, $39,707 is the contingency set aside for any unforeseen expenses or revenue short falls occurring during the regular budget cycle. An additional $100,000 was added to the contingency fund to cover the cost of hiring additional emergency medical service personnel should that become needed once the hospital has relocated to Accomack County. An additional $24,835 was added to the contingency fund to meet the County obligations relative to the buyout of projected unused accrued sick leave and vacation leave for the scheduled retirement of four employees. Lastly, the sum of $26,142 was added to the contingency fund to cover the County's portion of the costs for a new School Resource Officer, contingent upon successful grant application.

FINANCIAL ACTIVITY						
	FY2014 Actual Amount	**FY2015 Actual Amount**	**FY2016 Adopted Budget**	**FY2017 BOS Approved**	**Variance**	**%age**
Department: **9900 - Contingency**						
Reimb. To State for Local Reduction	$0	$14,846	$0	$0	$0	0%
Contingency	$34,000	$0	$108,376	$190,684	$82,308	76%
Contingency Total	**$34,000**	**$14,846**	**$108,376**	**$190,684**	**$82,308**	**76%**

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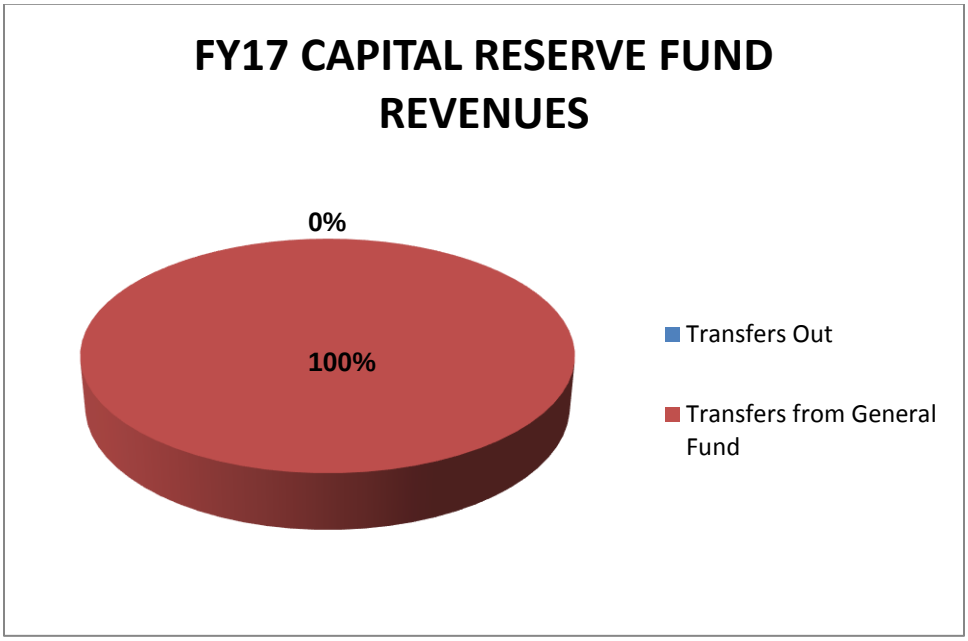
COUNTY OF NORTHAMPTON, VIRGINIA

CAPITAL RESERVE FUND

$777,640



Description	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	Variance	% Change
Other Financing Sources						
Transfer from General Fund	$777,640	$777,640	$777,640	$ 300,000	$(-477,640)	-61.4%
Other Financing Sources Total	**$777,640**	**$777,640**	**$777,640**	**$ 300,000**	**$(-477,640)**	
Capital Reserve Beg. Balance	**$ 252,229**	**$ 930,991**	**$1,048,025**	**$1,825,665**		
Contribution	$ 955,162	$ 777,640	$ 777,640	$ 300,000	$(-477,640)	-61.4%
Expenditures	$ 276,400	$ 660,606	$ 0	$ 0	$ 0	
Capital Reserve End. Balance	**$ 930,991**	**$1,048,025**	**$ 1,825,665**	**$2,125,665**	**$300,000**	**16.4%**

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 FY13, 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, a contribution of$77,640 was included as part of the adopted budget. In addition, the Board of Supervisors approved the use of funds from the Capital Reserve for two purposes: $98,878 for School capital projects and to advance $177,522 for teacher raises which was repaid back to the Fund once the School's Operating Fund Balance was certified for FY2014.

In FY15, the contribution to the capital reserve fund remains constant with FY14 in the amount of $777,640. During the FY15 budget year, emergency repairs were required to the High School back wall and the interior wall near the gymnasium and funds in the amount of $660,606 were appropriated from this Fund to cover those expenses. For the FY16 Adopted Budget, the contribution is constant to the FY15 contribution in the amount of $777,640.

In FY17, the Board chose to reduce its contribution from $777,640 to $300,000 in order to provide funding in part for the hiring of new emergency medical service providers and other needs. The anticipated balance of the fund at the close of the fiscal year is estimated to be $2,125,734.71.

The County has addressed all buildings and infra-structures needs at this time except the School Capital needs and the need for a garage at its Emergency Medical Services Office. The Board of Supervisors and the School Board are currently meeting to discuss a 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 an 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	**2014 Actual Amount**	**2015 Actual Amount**	**2016 Adopted Budget**	**2017 BOS Approved**	**Variance**	**% Change**
2 - Operating	$0	$0	$0	$0	$0	0%
3 - Capital Reserve	$777,640	$777,640	$777,640	$300,000	$0	0%
Total	**$777,640**	**$777,640**	**$777,640**	**$300,000**	**$0**	**0%**

COUNTY OF NORTHAMPTON, VIRGINIA

WASTEWATER PROJECT FUND

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 was proposed from just south of Cheriton Light to south of the Cheriton Corner Mart. At its June 22, 2015 meeting, the Board of Supervisors suspended further efforts on the Southern Node Commercial District PSA project until it is deemed necessary by the Board of Supervisors.

	2014 Adopted Budget	2015 Adopted Budget	2016 Adopted Budget	2017 Adopted Budget	Variance	% Change
Operating	$35,000	$0	$0	$0	$0	0%
Capital Outlay	$95,000	$0	$0	$0	$0	0%
Total Wastewater Project	**$130,000**	**$0**	**$0**	**$0**	**$0**	**0%**

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COUNTY OF NORTHAMPTON, VIRGINIA

HARBOR IMPROVEMENTS FUND

$20,000

DESCRIPTION

The purpose of this fund is to support and maintain the physical conditions of the County owned harbors and boat ramps. As of FY2017, this infrastructure included the harbors of Oyster and Willis Wharf and the boat ramp of Morley's Wharf. Previously, the fees for the rental of boats slips at Oyster and Willis Wharf were collected as part of the General Fund and retained as a separate account on the balance sheet for Harbor Improvement and were the source of funds to cover the costs of large capital projects for the harbors, including providing the cash match for grants obtained through the Virginia Port Authority. The projects were generally small in scope and could be accomplished within a fiscal year so the tracking of the expenses and revenue was not difficult; however, the recent project for the dredging of Willis Wharf Harbor is much larger and is spanning over several fiscal years.

The creation of the Harbor Improvements Fund will allow for more accurate tracking of projects of this nature and the grants associated with these projects; the harbor fees will no longer be accounted for within the General Fund (Fund 100) but will be credited directly to this fund and the balance of any funds remaining at the close of the fiscal year will remain with the Harbor Improvements Fund for future appropriation for harbor improvements.

The existing balance of the Harbor Fees that were maintained separately in the General Fund will be transferred from the County's General Fund (Fund 100) to the Harbor Improvement Fund at the end of fiscal year 2016 – approximately $160,000.

For FY2017, the dredging of Willis Wharf will be the primary project for this fund, including the preparation of a spoils site. The budget request for this year is $20,000, all funded through either harbor slip fees or grant funds from the Virginia Port Authority.

	2014 Adopted Budget	2015 Adopted Budget	2016 Adopted Budget	2017 Adopted Budget	Variance	% Change
Operating	$0	$0	$0	$0	$0	0%
Capital Outlay	$0	$0	$0	$20,000	$20,000	100%
Total Harbor Improvements Fund	**$0**	**$0**	**$0**	**$20,000**	**$20,000**	**100%**

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COUNTY OF NORTHAMPTON, VIRGINIA

JOINT INDUSTRIAL DEVELOPMENT AUTHORITY FUND

$16,673

DESCRIPTION

- The purpose of this fund is to provide operating funds for the Joint Industrial Development Authority. Improvements Fund (JIDA). On February 8, 2000, Northampton County and the Towns of Cape Charles, Cheriton, and Exmore formed the Joint Industrial Development Authority (JIDA) pursuant to the Code of Virginia Title 15.2, Chapter 49, as amended.

- The JIDA has the right to acquire, own, lease and dispose of properties and make loans to promote industry and develop trade by inducing manufacturing, industrial, governmental, nonprofit and commercial enterprises to locate/remain in the Commonwealth.

- The JIDA is currently funded through fees earned on loans issued through the JIDA. The County and Towns can appropriate additional funds directly to support the purpose of the JIDA.

	2014 Adopted Budget	2015 Adopted Budget	2016 Adopted Budget	2017 Adopted Budget	Variance	% Change
Operating	$0	$0	$0	$6,200	$6,200	100%
Contingency	**$0**	**$0**	**$0**	$10,473	$10,473	100%
Total JIDA Fund	**$0**	**$0**	**$0**	**$16,673**	**$16,673**	**100%**

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COUNTY OF NORTHAMPTON, VIRGINIA

NORTHAMPTON COUNTY TOURISM GRANT FUND

$40,500

DESCRIPTION

The Code of Virginia Section 58.1-3819 named Northampton County as one of the localities that may levy a transient occupancy tax at 5% and it further states that any excess occupancy tax over 2% shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that attract travel to locality. Through a local ordinance (Northampton County Code Section 33.077), the Transient Occupancy Tax collected by the County is allocated as follows:

- 40% of the Transient Occupancy Tax shall be allocated to the County's General Fund. For FY2017, the amount is $108,000.
- 45% of the Transient Occupancy Tax shall be allocated as an annual contribution to the ES Tourism Commission (budgeted under the General Fund, Other Economic Development Department). For FY2017, the amount is $121,500.
- 15% of the Transient Occupancy Tax shall be allocated to the NC Tourism Grant Program Fund. **For FY2017, the amount is $40,500.**

The NC Tourism Grant Program Funds are used to support tourism programs and infrastructure improvements. Based upon the estimated allocation, a grant cycle is offered at least annually and applications are reviewed by the Northampton County representatives to the Tourism Commission along with the Tourism Commission Executive Director (known as the "Selection Committee") and grant contracts are issued through the Office of the County Administrator to the selected applicants, under the terms and conditions required by the Selection Committee.

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APPENDICES

APPENDIX A: FULL-TIME PERSONNEL

	Approved FY13	Approved FY14	Approved FY15	Approved FY16	Approved FY17
COUNTY ADMINISTRATION					
County Administrator	1	1	1	1	1
Assistant to the County Administrator	1	1	1	1	1
Administrative Assistant	1	1	0	0	0
COUNTY ADMINISTRATION	**3**	**3**	**2**	**2**	**2**
FINANCE					
Director of Finance	1	1	1	1	1
Human Resources Coordinator	1	1	1	1	1
Accounting Technician	2	2	2	2	2
FINANCE	**4**	**4**	**4**	**4**	**4**
INFORMATION TECHNOLOGY					
Director of Information Technology	1	1	1	1	1
Information Technology Technician	1	1	1	1	1
INFORMATION TECHNOLOGY	**2**	**2**	**2**	**2**	**2**
ELECTORAL BOARD					
Registrar	1	1	1	1	1
Assistant	0	0	1	1	1
ELECTORAL BOARD	**1**	**1**	**2**	**2**	**2**
COMMISSIONER OF THE REVENUE					
Commissioner of the Revenue	1	1	1	1	1
Deputy II	2	2	2	2	2
Deputy I	1	1	1	1	1
Reassessment Appraiser	1	1	1	1	1
COMMISSIONER OF REVENUE	**5**	**5**	**5**	**5**	**5**
COUNTY TREASURER					
County Treasurer	1	1	1	1	1
Deputy I	1	1	1	1	1
Deputy II	1	1	1	1	1
Deputy III	1	1	1	1	1
COUNTY TREASURER	**4**	**4**	**4**	**4**	**4**
COMMONWEALTH/COUNTY ATTORNEY					
Commonwealth Attorney & County Attorney	1	1	1	1	1
Assistant Commonwealth Attorney	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
COMW. /COUNTY ATTORNEY	**3**	**3**	**3**	**3**	**3**

	Approved FY13	Approved FY14	Approved FY15	Approved FY16	Approved FY17
CLERK OF THE CIRCUIT COURT					
Clerk of the Circuit Court	1	1	1	1	1
Deputy Clerk II	2	2	2	2	2
Deputy Clerk III	1	1	1	1	1
CLERK OF CIRCUIT COURT	**4**	**4**	**4**	**4**	**4**
SHERIFF					
Sheriff	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Chief Deputy	1	1	1	1	1
Investigative Deputies	3	3	3	3	3
Task Force Deputy	1	1	1	1	1
Civil Process Deputy	1	1	1	1	1
Courthouse Security Deputy	3	3	3	3	3
Road Deputy*	10	10	10	10	11
Traffic Enforcement Deputy	1	3	3	3	3
School Resource Deputy	1	1	1	1	2
Chief Dispatcher	1	1	1	1	1
Dispatcher	5	5	5	5	5
SHERIFF	**29**	**31**	**31**	**31**	**33**
JAIL					
Jail Superintendent	1	1	1	1	1
Facilities Maintenance Manager	1	1	1	1	1
Correctional Officer*	41	40	40	40	39
Lieutenant Deputy	1	1	1	1	1
Corporal Deputy	1	1	1	1	1
Lids Tech	1	1	1	1	1
Cook	4	4	4	4	4
Secretary	1	1	1	1	1
Partially Funded Med. Tech	4	4	4	4	4
JAIL	**55**	**54**	**54**	**54**	**53**
EMERGENCY MEDICAL SERVICES					
EMS Director	1	1	1	1	1
EMS Captain	1	1	1	1	1
Technician	14	15	17	17	21
EMERGENCY MEDICAL SERVICES	**16**	**17**	**19**	**19**	**23**
BUILDING INSPECTIONS					
Building Official***	1	1	1	1	0
Building Inspector***	1	1	1	0	0
Permit Technician***	1	1	1	1	0
BUILDING INSPECTIONS	**3**	**3**	**3**	**2**	**0**

	Approved FY13	Approved FY14	Approved FY15	Approved FY16	Approved FY17
ANIMAL CONTROL					
Animal Control Deputy	2	2	2	2	2
ANIMAL CONTROL	**2**	**2**	**2**	**2**	**2**
PUBLIC WORKS ADMINISTRATION					
Director	1	1	1	1	1
PUBLIC WORKS ADMINISTRATION	**1**	**1**	**1**	**1**	**1**
SOLID WASTE SERVICES					
Director	1	1	1	1	1
Heavy Equipment Operator	2	2	2	2	2
Computer Scale Operator	1	1	1	1	1
SOLID WASTE SERVICES	**4**	**4**	**4**	**4**	**4**
FACILITIES MANAGEMENT					
Maintenance Worker	2	2.5	2.5	2.5	3
Custodian	2	2	2	2	2
FACILITIES MANAGEMENT	**4**	**4.5**	**4.5**	**4.5**	**5**
PARKS & RECREATION					
Director	1	1	1	1	1
Assistant	0	0	0	0	1
PARKS & RECREATION	**1**	**1**	**1**	**1**	**2**
PLANNING & ZONING					
Director	1	0	0	0	0
Zoning Administrator*+*	1	1	1	1	0
Assistant Zoning Administrator	1	1	0	0	0
Development Inspector (formerly Assistant Planner)*+*	1	1	1	1	0
Long Range Planner *+*	1	1	1	1	0
Permit Technican/Dept Administrator *+*	1	1	1	1	0
PLANNING & ZONING	**6**	**5**	**4**	**4**	**0**
CODE COMPLIANCE					
Code Compliance Officer *#*	1	1	1	0	0
Litter Control Technician ##	1	0.5	0.5	0.5	0
CODE COMPLIANCE	**2**	**1.5**	**1.5**	**0.5**	**0**
EXTENSION SERVICE					
Plant Science	1	1	1	1	1
Farm Management	1	1	1	1	1
4-H Youth Devpt. Manager	1	1	1	1	1
EXTENSION SERVICE	**3**	**3**	**3**	**3**	**3**

	Approved FY13	Approved FY14	Approved FY15	Approved FY16	Approved FY17
SOCIAL SERVICES					
Director	1	1	1	1	1
Administrative Office Manager	1	1	1	1	1
Administrative Program Asst. I	3	3	2	2	2
Benefit Program Specialist	1	1	1	1	1
Benefit Program Specialist II	7	7	7	7	7
Benefit Program Specialist III	3	3	3	3	3
Benefit Program Specialist IV	2	2	1	1	1
Benefit Program Supervisor	1	1	1	1	1
Benefit Specialist II	0	0	1	1	1
Fiscal Assistant	0	0	1	1	1
Fraud Investigator II	1	1	1	1	1
Human Services Asst. II	3	3	3	3	3
Information Systems Specialist I	1	1	1	1	1
Office Associate III	1	1	1	1	1
Office Specialist II	1	1	1	1	1
Social Work III	0	0	2	2	2
Social Worker III	4	4	3	3	3
Social Worker IV	2	2	1	1	1
Social Worker Supervisor	1	1	1	1	1
SOCIAL SERVICES	**33**	**33**	**33**	**33**	**33**
PUBLIC UTILITIES					
Water/Wastewater Operator	2	2	2	2	2
PUBLIC UTILITIES	**2**	**2**	**2**	**2**	**2**
COMMUNITY & ECONOMIC DEVELOPMENT					
Director of Economic Development	1	1	1	1	1
Building Official***	0	0	0	0	1
Building Inspector***	0	0	0	0	0
Permit Technician/Process Coordinator***	0	0	0	0	1
Zoning Administrator*+*	0	0	0	0	1
Development Inspector (formerly Asst. Planner)*+*	0	0	0	0	1
Long Range Planner*+*	0	0	0	0	1
Permit Technician/Department Administrator*+*	0	0	0	0	1
Code Compliance Officer*#*	0	0	0	0	0
Litter Control Technician##	0	0	0	0	0
COMMUNITY & ECONOMIC DEVELOPMENT	**1**	**1**	**1**	**1**	**7**
TOTAL BUDGETED FULL-TIME POSITIONS	**188**	**189**	**190**	**188**	**194**

COUNTY FUNDED, NOT COMP BOARD FUNDED
** Position moved from Care & Confinement to Sheriff*
*** One School Resource Officer Added after Budget was Enacted*
****Consolidated in FY2017 under the Economic Development Department; previously, it was reported through the Building Department.*
**+*Consolidated in FY2017 under the Economic Development Department, previously, it was reported through the Planning Department.*
**#*Consolidated in FY2017 under the Economic Development Department, previously, it was reported through the Code Compliance Department.*
##Position transferred to the Facilities Management Department

APPENDIX B: LEGISLATIVE AGENDA

NORTHAMPTON COUNTY
BOARD OF SUPERVISORS
LEGISLATIVE AGENDA – 2016
(Adopted October 13, 2015)

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.

11. Fully fund the Line of Duty Act (LODA) obligations and return LODA to a state program. This is a benefit for Public Safety employees initially established and fully funded by the state and were shifted to the locality in 2013 without any consultation with the localities over program cost or responsibilities.

12. Eliminate the mandate associated with the Virginia Retirement System Hybrid Retirement Plan that requires localities to offer short-term disability insurance coverage. The county provides appropriate leave coverage through our leave and benefit policies and the provision of any supplemental short-term disability insurance coverage should be the option of the County and not a mandate from the State.

13. Clarify the Stormwater Act for localities that have opted out from administering this act and have deferred to VDEQ to handle that responsibility that they are truly OUT of administration of the Stormwater Act. Recently, VDEQ through regulatory interpretation has indicated that Chesapeake Bay Act localities are responsible for addressing the provisions of the Stormwater Act for Chesapeake Bay Preservation Act Land Disturbing Activities between 2500 sq. ft. and 1 acre, i.e., the full enforcement of the Stormwater Act for projects under 1 acre land disturbance area, (LDA). Most all of the project in Northampton County are under 1 Acre LDA This change in the administrative code was approved by the State Water Control Board last summer **after** the clear legislative intent of providing relief for localities from administering storm water control was made by the Assembly.

14. Eliminate the mandate associated with the Chesapeake Bay Act requiring localities to develop and oversee a septic pump-out notification program to homeowners located in the Chesapeake Bay Act overlay district. Initial permitting of septic tanks is performed by the Virginia Department of Health (VDH). VDEQ is requiring localities to enforce the five year clean-out provision of the law for any property in the Chesapeake Bay Protection Areas (all of Northampton County). Northampton County recommends that this task be performed by the permitting agency, VDH. The requirements for this unfunded mandate are contained in the Virginia Administrative Code (9VAC25-830-130) #7 (copy attached).

15. Eliminate the mandate associated with the Chesapeake Bay Act which requires any land upon which agricultural activities are being conducted to have a soil and water quality conservation assessment conducted. The requirements for this unfunded mandate are contained in the Virginia Administrative Code (9VAC25-830-130) Item#8 (copy attached).

16. Oppose any recommendation or effort to reverse or amend the action taken by the 2014 General Assembly in affording to Virginia's counties and citizens the statutory right to 'Opt Out" of administering the Virginia Stormwater Management Program, and request that the Stormwater Advisory Group support and seek implementation of the current law. Additionally, requests that the Stormwater Advisory Group recognize and recommend that the statutory right to "Opt Out" be applied to all localities equally such that the

Chesapeake Bay localities are not required to administer a local Stormwater Program for land disturbance projects between 2,500 square feet and 1 acre.

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.

APPENDIX D: FEE SCHEDULE

NORTHAMPTON COUNTY
FEE SCHEDULE

Bayview Water & Sewer Rate (fees set by Board Action effective 7-1-2016):

$53.00 each per utility	$53.00

Building Permits (fees set by County Ordinance effective 6-14-2011)

A. GENERAL FEE SCHEDULE

1. Building Permit Fees – New Construction

1.1.1	Residential – finished floor areas including mobile and modular homes:	$0.40 per sq ft
1.1.2	Residential – unfinished floor areas:	$0.32 per sq ft
1.1.3	Garages / carports on residential property:	$0.32 per sq ft
1.1.4	Accessory buildings on residential property including stables and barns:	$0.28 per sq ft
1.1.5	Minimum residential permit fee (unless otherwise noted):	$100.00
1.2.1	Non-residential – finished floor areas:	$0.56 per sq ft
1.2.2	Non-residential – unfinished floor areas, shell and warehouse buildings:	$0.40 per sq ft
1.2.3	Non-residential - manufactured / industrialized buildings - each:	$400.00
1.2.4	Minimum non-residential permit fee (unless otherwise noted):	$200.00

1.3 Building Permit Fees – Remodeling, Alterations and/or Finishing Shell Space

1.3.1	Residential remodeling:	$0.24 per sq ft
1.3.2	Non-residential remodeling:	$0.40 per sq ft
1.3.3	Minimum residential remodeling fee:	$60.00
1.3.4	Minimum non-residential remodeling fee:	$100.00

1.5 Additional Items –to be added to fees in sections 1.1 – 1.5

1.5.1	Chimneys – without fireplace or wood stove - each:	$80.00
1.5.2	Decks – 500 square feet or less – each:	$100.00
1.5.3	Decks – more than 500 square feet – each:	$200.00
1.5.4	Elevators / Escalators – each:	$200.00
1.5.5	Fence – over 6 feet – per 50 linear feet or part there-of:	$80.00
1.5.6	Porches – 500 square feet or less – each:	$100.00
1.5.7	Porches – more than 500 square feet – each:	$200.00

B.	**FLAT RATE FEE SCHEDULE FOR OTHER TYPES OF WORK**	
1.7	**Specific Items**	
1.7.1	Asbestos removal:	$120.00
1.7.2	Amusement device – Kiddie Ride – Each	$60.00
1.7.3	Amusement device – Kiddie Ride with Third Party Inspection – each:	$30.00
1.7.3	Amusement device – Major Ride – each:	$100.00
1.7.4	Amusement device – Major Ride with Third Party Inspection – each:	$50.00
1.7.5	Automotive lifts – each:	$80.00
1.7.6	Bleachers / Grandstands – per site:	$120.00
1.7.7	Bulkheads – over 3 feet high – per 50 liner feet:	$100.00
1.7.8	Demolition (plus asbestos removal when applicable):	$100.00
1.7.9	Docks / Piers – per 50 linear feet:	$120.00
1.7.10	Foundation only:	$160.00
1.7.11	Fuel pumps (NFPA 30) – each:	$120.00
1.7.12	Moved Buildings (plus foundation permit) – each:	$240.00
1.7.13	Ramp – on residential property – each:	$60.00
1.7.14	Ramp – on non-residential property – each:	$90.00
1.7.15	Reroofing – residential – per building:	$75.00
1.7.16	Reroofing – non-residential – per building:	$90.00
1.7.17	Residing – residential – per building:	$60.00
1.7.18	Residing – non-residential – per building:	$90.00
1.7.19	Safety glass replacement:	$40.00
1.7.20	Swimming pool – residential – above ground:	$80.00
1.7.21	Swimming pool – residential – in-ground:	$200.00
1.7.22	Swimming pool – non-residential	$260.00
1.7.23	Storage tank (NFPA 30) – removal – each:	$100.00
1.7.24	Storage tank (NFPA 30) – installation – each:	$220.00
1.7.25	Temporary Structures – excluding tents (per 180 days) – each:	$80.00
1.7.26	Tents – on residential property – each:	$30.00
1.7.27	Tents – on nonresidential property – each:	$90.00
1.7.28	Tents – multi-tent event – per location:	$300.00
1.7.29	Towers and like structures – less than 50 feet – each:	$80.00
1.7.30	Towers and like structures – more than 50 feet – each:	$400.00
1.7.31	Woodstoves – each:	$80.00

1.9	Work not specifically listed or unable to evaluate**:**	$20.00 per $1,000 of estimated construction cost, minim. fee of $75

2.	**Gas Permit Fees**	
2.1	Residential base fee – per dwelling unit:	$60.00
2.2	Non-residential base fee – per location:	$100.00
2.3	Appliance / fixture / outlet - each:	$12.00

3.	**Fire Protection Permit Fees**	
3.1	Automatic sprinkler – residential (NFPA 13D /13R) – per system:	$120.00
3.2	Limited area sprinkler – per zone:	$120.00
3.3	Automatic sprinkler – non-residential – base fee – per system:	$120.00
3.3.1	Automatic sprinkler – non-residential – additional per head:	$2.00
3.4	Fire alarm – base fee – per system:	$120.00
3.4.1	Fire alarm – additional per device:	$2.00
3.5	Fire pump – per pump:	$160.00
3.5	Standpipe system – per riser:	$120.00
3.6	Underground fire line – per line:	$120.00
3.7	Foam, halogenated, chemical systems – base fee:	$120.00
3.7.1	Foam, halogenated, chemical systems – additional per outlet:	$2.00

4.	**Mechanical Permit Fees**	
4.1	Residential base fee – per dwelling unit:	$60.00
4.2	Non-residential base – per floor:	$100.00
4.3	Air Conditioners, heat pumps, refrigeration – per unit – up to 5 tons:	$60.00
4.3.1	A/C, heat pumps, refrigeration – per additional 5 tons:	$20.00
4.4	Boilers, furnaces – per unit – up to 100,000 BTU:	$60.00
4.4.1	Boilers, furnaces – per additional 100,000 BTU:	$20.00
4.5	Commercial range hood – each:	$100.00
4.6	Crematoriums – each:	$160.00
4.7	Fire dampers – each:	$12.00
4.8	Incinerators – each:	$160.00
4.9	Work not specifically listed or unable to evaluate - plus base fee:	$12.00 per $1,000.of est. construction cost.

5.	**Plumbing Permit Fees**	
5.1	Residential base fee – per dwelling unit:	$60.00
5.2	Non-residential base – per floor:	$100.00

5.3	Appliance, fixture, outlet – each:	$12.00
5.4	Cross connection / back flow protection device – each:	$20.00
5.5	Prefabricated / Industrialized building, moved building – each:	$80.00
5.6	Underground water service (meter to building) – per lateral:	$40.00
5.7	Underground sewer line (building to town's line) – per lateral:	$40.00
5.9	Work not specifically listed or unable to evaluate - plus base fee:	$12.00 per $1,000. of estim. construction cost.

6. Sign Permit Fees (as amended by Board action of 7-12-16)

6.1	Free standing – larger than 10 sq. feet – each:	$140.00
6.2	Building mounted, projecting, roof, - larger than 4 sq. feet – each:	$100.00

9. Services and Surcharges

9.1	Refunds; base fees are non-refundable. Refunds beyond base fee: Permits for work beyond rough-in inspection are non-refundable.	75% of permit fees when Approved by the Building Official and when requested In writing by the permit Holder in the event of Revocation, abandonment Or discontin. of project.
9.2	Fire Services surcharge on all building permits – per permit:	10% of permit fee before State Code Acad surcharge.
9.2.1	State Code Academy surcharge (Code of Virginia):	Statutory. (currently 2% of permit fee before Fire services surcharge) Ref. 2012 VA Uniform Statewide Building Code, Part 1, Section 107.1.2
9.3	Appeals to the Building Code Board of Appeals	$250.00
9.4	Certificate of Occupancy insp. of existing building w/o building permits:	$210.00 (Includes initial inspection, inspection report and 1 follow-up insp.)
9.5	Change of use inspection	$210.00
9.6	Temporary Certificate of Occupancy – residential – per dwelling unit:	$120.00
9.6.1	Temporary Certificate of Occupancy – non-residential – per unit:	$300.00
9.6.2	Temporary Certificate of Occupancy – 30 day renewal:	Twice previous fee charged.
9.7	Re-inspection fee (failure to correct previously cited violation)	$120.00

9.8	Pre-application plan review – residential – per dwelling unit:	$120.00
9.8.1	Pre-application plan review – non-residential – per unit:	$400.00
9.9	Inspection fee for work done without a permit (addition to permit fees):	$300.00
9.9.1	Re-inspection fee for work done without a permit (addition to permit fees):	$600.00
9.10	Lifting of a stop-work order fee	$50.00
9.11	Not ready for inspection/No entry fee	$50.00
9.12	2nd Plan Review fee	$100.00

Clerk of Circuit Court (fees set by Code of Virginia)

Link to Virginia Courts Deed Calculation:

http://webdev.courts.state.va.us/cgi-bin/DJIT/ef_djs_ccdeed_calc.cgi

Marriage License	$30.00
Notary Fee (plus an additional $10.00 at the time of oath)	$45.00

Commissioner of the Revenue (fee set by County Ordinance on 6-14-2011)

Business License	$30.00

Court Fees Imposed by the Governing Body

Processing Fee $25.00
(set by County Ordinance on 6-10-2002)
Assessed as part of the fees taxes in each case in the General District Court, Juvenile & Domestic Relations Court and Circuit Court wherein an individual is admitted to the Northampton County Jail following conviction. Proceeds used to defray the costs of processing arrested persons into the Northampton County Jail.

Courthouse Security Fee $12.00
(set by County Ordinance on 5-14-2007)
Levied as part of the fees taxed in each criminal and traffic case in the General District Court, Juvenile & Domestic Relations Court and Circuit Court of Northampton County. Proceeds used as follows: $10 to the Sheriff's Office for the funding of courthouse security; and $2.00 for the construction, renovation or maintenance of the courthouse or jail and for other court-related facilities and to defray increases in the cost of heating, cooling, electricity and ordinary maintenance.

Electronic Summons Fee $5.00
(set by County Ordinance on 10-13-2015)
Levied as a part of the fees taxed in each criminal and traffic case in the district and circuit courts of Northampton County. Proceeds used by local law enforcement solely to fund software, hardware and associated equipment costs for the implementation and maintenance of an electronic summons system.

County Administration

Bad Check Charges (fee set by Ordinance on 6-14-2011)	$85.00
Boat Slip Rental (fee set by Board Action Effective 7-1-2005)	$360 - $630 Depending on slip size

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County Treasurer

Dog & Cat Licenses: (fees set by County Ordinance on 10-15-2002)

Male/Female	$10.00
Unsexed (either male or female)	$ 5.00
Duplicate	$ 1.00
Kennel (20 dogs/cats)	$35.00
Kennel (35 dogs/cats)	$50.00

Emergency Medical Services (fees set by Board Action Effective 7-10-11)

Ambulance Fees

Treat & Release – Treatment without Transport	$79.57
BLS – Basic Transport	$387.23
ALS1 – Serious Medical Problems or Traumatic Injury	$456.19
ALS2 – Cardiac Arrest	$647.15
Mileage – From Point of Pickup to Destination	$11.67

Juvenile and Domestic Relations District Court

1. Abuse and Neglect – DSS Petitioner – VA. Code Section 16.1-241 (A1)	N/A
2. Capias (Civil) – Issued on court motion/order; i.e., fail to comply with Order to pay fines/costs	N/A
3. Child in Need of Services or Supervision	N/A
4. Child in Need of Services or Supervision/Status Offender – VA. Code Section 16.1-241 (A1)	N/A
5. Criminal Show Cause Criminal Capias	N/A
6. ** Custody Cases: Custody Petition Motion to Amend Custody Order, Motion for Show Case Subpoena for witness in Custody matter	 N/A N/A $12.00 per service *
7. Emancipation – VA. Code Section 16.1-241 (O) Non-Commonwealth Petitioner	$12.00 per service *
8. Emergency Custody Order – VA. Code Section 16.1-253.4 or Temporary Detention Order	N/A
9. Judicial Consent Petition - VA. Code Section 16.1-241 (C, D, H)	N/A

Non-Commonwealth Petitioner	
10. Juvenile Delinquency Petition	N/A
11. Mental Commitment – Juvenile or Adult	N/A
12. Natural Parents seek Reversal of Court Order – VA. Code Section 16.1-241 (C)	$12.00 per service *
13. Operator's License Suspension/Fail to Pay Child Support – DCSE Petitioner – VA. Code Section 46.2-320 Witness Subpoena – DCSE requestor Witness Subpoena – Non-Commonwealth requestor Subpoena Duces Tecum – DCSE requestor Subpoena Duces Tecum – Non-Commonwealth requestor	N/A N/A $12.00 per service * N/A $12.00 per service *
14. Parents Desire to be Relieved of Custody – VA. Code Section 16.1-241 (4) Parent Petitioner	$12.00 per service*
15. Paternity VA. Code Section 16.1-241 (Q) – DCSE Petitioner	N/A
16. Paternity – VA. Code Section 16.1-241 (Q) – Non-Commonwealth Petitioner	$12.00 per service *
17. Professional License Suspension/Fail to Pay Child Support Petition – DCSE Petitioner – VA. Code Section 63.1-263.1 Witness Subpoena – DCSE requestor Witness Subpoena – Non-Commonwealth requestor Subpoena Duces Tecum – DCSE requestor Subpoena Duces Tecum – Non-Commonwealth requestor	N/A N/A $12.00 per service * N/A $12.00 per service *
18. Protective Order Petitions – VA. Code Section 16.1-253.4, VA. Code Section 16.1-279.1 and Protective Orders	N/A
19. Restricted License Petition – Fail to Pay Child Support – VA. Code Section 46.2-320 Witness Subpoena – DCSE requestor Witness Subpoena – Non-Commonwealth requestor Subpoena Duces Tecum – DCSE requestor Subpoena Duces Tecum – Non-Commonwealth requestor	$12.00 per service * N/A $12.00 per service * N/A $12.00 per service *
20. School Board Petitioner – VA. Code Section 22.1-279.3 et als	$12.00 per service *
21. Show Cause – Bond Forfeiture – VA. Code Section 19.2-143 Commonwealth, County, City, Town Case	N/A
22. Show Cause – Civil issued on court motion/order; i.e., Failure to comply with order to pay fines/costs	N/A
23. Subpoena Duces Tecum/Subpoena for Witness in any case listed to which Sheriff Service fee applies – Non-Commonwealth Party	$12.00 per service *
24. Support Cases: Petition for Child Support or Child & Spousal Support Motion to Amend Child Support or Child & Spousal Support Motion for Show Cause in Child Support Order or Child & Spousal Support Order Subpoena for witness in Child Support or Child & Spousal Support Case Petition for Spousal Support only Motion to Amend Spousal Support Order – Petitioner or Respondent Motion Motion for Show Cause in Spousal Support Order Subpoena for witness in Spousal Support Case	N/A N/A N/A N/A $12.00 per service * $12.00 per service * $12.00 per service *
25. Termination of Parental Rights – VA. Code Section 16.1-241 (5) – DSS Petitioner	N/A
26. UFISA for Spousal Support	
27. ** Visitation Cases: Petition for Visitation Motion to Amend Visitation Order Motion for Show Cause re: Visitation	N/A N/A N/A

Subpoena for witness in visitation case	$12.00 per service *
* - per service means for each person/agency to be served.	
**** -** $25.00 filing fee for filing petitions for custody and/or visitation (to be paid at time of filing). Waiver can be completed if eligible, done at intake.	

Parks & Recreation

Activity Fees (set by Board Action effective 7-1-2016)

Adult Men's Softball	$250.00 per team
Adult Coed Softball	$250.00 per team
Adult Coed Volleyball	$125.00 per team (up to 10 teams per roster)
Adult Men's Basketball	$300.00 per team (up to 15 players per roster)
Teen Basketball League	$20.00 per player (up to 15 players per roster)
Youth Basketball	$35.00 per child ($5.00 late fee per child)
Summer Camp	$40.00 per week (10 week program) Field trip fees vary (kept under $20.00 except for end Of the summer field trip to Busch Gardens)
Facility Rental	$200.00 for 8-hr rental ($100.00 deposit)
4th of July Fun Run	$10.00 per participant (all proceeds go to Nassawadox)
Turkey Trot Fun Run	$10.00 per participant (kids 12 & under free)
Youth Soccer	$35.00 per child ($5.00 late fee per child)
Youth Flag Football	$35.00 per child ($5.00 late fee per child)
Cheerleading	$35.00 per child ($5.00 late fee per child plus the cost of their uniform that they keep at the end of season)

Planning & Zoning (fees set by Board Action Effective 7-14-2010)

Agricultural-Forestal District Applications	$500.00

Plat Review

1-9 Lot Subdivision	$100 + $10/lot
10+ Lot Subdivision	$300 + $10/lot
Family Subdivision	$50 + $10/lot
Vacation of Recorded Plat	$25
Resubdivision	$25
Physical/Boundary Survey	$0

Engineered Site Plan/Plan of Development
Note: Fees are based on area of land disturbance

1 acre or less	$1,515
1.1-2.0 acres	$1,765
2.1-5.0 acres	$2,265
5.1-10.0 acres	$2,765
10.1-20.0 acres	$4,265
Each additional 10 acres	$2,265

Re-Review Fees

1 acre or less	$265
1.1-2.0 acres	$390
2.1-5.0 acres	$515
5.1-10.0 acres	$640
10.1-20.0 acres	$765
Each additional 10 acres	$140

Re-Review fees are assessed when:

1) Significant changes in the manner of runoff is managed or the site grading is re-configured to change how stormwater quantity/quality treatment is provided
2) A project submittal is reviewed (2) times and remains out of compliance with any applicable regulations.
3) Revisions to an approved project require re-evaluation of the stormwater calculations.

Single Family Plan of Development

Parcel w/ Resource Protection Area (requires full Erosion & Sediment Control Plan)	$75
Parcel w/o Resource Protection Area (Agreement in Lieu of a Plan)	$50

Zoning Requests

Zoning Map Amendment	$500
Zoning Text Amendment	$250
Special Use Permit - Minor	$250
Special Use Permit – Major	$400
Variance & Buffer Exceptions	$300
Zoning Appeal	$250
Administrative Buffer Waiver-if separate from Plan of Development	$50
Administrative Buffer Waiver – if part of Plan of Development	$0
Water Quality Impact Assessment – if separate from Plan of Development	$50
Water Quality Impact Assessment – if part of Plan of Development	$0
Photometric Plan – if separate from Plan of Development	$50
Photometric Plan – if part of Plan of Development	$0

Documents

Comprehensive Plan (color) – without Appendices	$50
Comprehensive Plan (color) – with Appendices	$100
Comprehensive Plan (black & White) – without Appendices	$25
Comprehensive Plan (black & White) – with Appendices	$50
Zoning Ordinance	$15
Subdivision Ordinance	$5

Other Fees

Wetland Application	$300 + advertising fee
Sign Permit	
2 sq. ft. – 10 sq. ft. sign area	$15 per sign
11 sq. ft. – 20 sq. ft. sign area	$25 per sign
21 sq. ft. – 50 sq. ft. sign area	$50 per sign
51 sq. ft. – 64 sq. ft. sign area	$75 per sign
Greater than 65 sq. ft. sign area	$100 per sign

Site Evaluation Fee – Other than Resource Protection Area components: $25.00
Site Evaluation Fee – Resource Protection Area components (except Non-tidal Wetlands):

$25 for every 100 linear feet or portion thereof; distance determined by aerial photography on file or plat (Note: Non-tidal wetlands must be delineated by a qualified consultant.)

After-the-fact Permits – Double the regular fee

Fee Schedule for GIS Data and Maps

GIS Data Layers – provided in Shapefile digital format on CD and mailed ($5 mailing fee) or posted to an FTP site or emailed if small enough:

General Public Rate	$15 per layer or $125 (whichever is cheaper)
Student Rate	$5 per layer or $40 (whichever is cheaper)

CD of maps already created – provided in PDF or JPG format
$2 (plus $5 shipping if mailed)

Plotter Print-Out Fee
Plotting of maps that are already created in any of the following sizes:

17”x22,” 22”x34,” 28”x40,” 34”x44”	$20
Mailing of plotted maps	$5 folded; $10 rolled

Printer Print-Out Fee
Printing of maps that are already created

8.5”x11” Color or B&W	$2.50
8.5”x14” Color or B&W	$3.00
11”x17” Color or B&W	$5.00

Creating Maps

Any size	$22 per hour, plus plot or print fee

Government rates
GIS Data free to other government entities and non-profit organizations.
(Incorporate info-sharing when possible)

Refuse Disposal

Solid Waste Tipping Fee Per Ton: (fee set by Board Action effective 7-1-2015)	$69.00
Auto & Light Truck Tires	$ 2.00 each
Large Truck Tires (8.25 x 20 to 1500 x 20)	$ 6.00 each
Off-the-road Tires (fee set by Board Action effective 4-1-2007)	$170.00 each
Commercial Solid Waste Permit Fee (fee set by County Ordinance on 5-8-1989)	$25.00
Vehicle Identification Tag (fee set by County Ordinance on 5-8-1989)	$1.00

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