

VIRGINIA:

At a recessed meeting of the Board of Supervisors of the County of Northampton, Virginia, held at the Board Room of the County Administration Building, 16404 Courthouse Road, Eastville, Virginia, on the 31st day of March, 2015, at 7:00 p.m.

Present:

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

The meeting was called to order by the Chairman.

Public Hearing:

Receive public comments on the estimated revenues, projected expenditures and supporting tax rates of the Fiscal Year 2016 Budget as set out below:

**GENERAL FUND**

<b>Revenues</b>	
General Property Taxes	\$17,542,699.00
Other Local Taxes	\$3,205,766.00
Permits, Privilege Fees & Reg Licenses	\$123,870.00
Fines & Forfeitures	\$540,000.00
Use of Money & Property	\$13,100.00
Charges for Service	\$1,062,172.00
Miscellaneous	\$17,650.00
Recovered Costs	\$58,369.00
Payments in Lieu of Taxes	\$26,000.00
Non-Categorical	\$1,487,548.00
Shared Expenses	\$1,637,528.00
Categorical Aid	\$124,142.00
Other Financing Sources	\$133,813.00
<b>Revenue Totals</b>	<b>\$25,972,657.00</b>

**Expenditures**

General Government Administration	\$2,019,993.00
Judicial Administration	\$676,979.00
Public Safety	\$4,611,074.00
Public Works	\$2,269,298.00
Health & Welfare	\$597,790.00
Education	\$131,723.00
Parks, Recreation & Culture	\$434,933.00
Community Development	\$995,932.00
Non-Departmental	\$14,234,935.00
<b>Expenditure Totals</b>	<b>\$25,972,657.00</b>

**SOCIAL SERVICES FUND****Revenue**

Categorical Aid	\$2,021,312.00
Other Financing Sources	\$488,000.00
<b>Revenue Totals</b>	<b>\$2,509,312.00</b>

**Expenditures**

Health & Welfare	\$2,435,754.00
Non-Departmental	\$73,558.00
<b>Expenditure Totals</b>	<b>\$2,509,312.00</b>

**EASTERN SHORE REGIONAL JAIL FUND****Revenue**

Charges for Service	\$14,250.00
Recovered Costs	\$2,300.00
Shared Expenses	\$1,881,539.00
Categorical Aid	\$255,188.00
Other Financing Sources	\$1,496,801.00
<b>Revenue Totals</b>	<b>\$3,650,078.00</b>

**Expenditures**

Public Safety	\$3,650,078.00
<b>Expenditure Totals</b>	<b>\$3,650,078.00</b>

**CAPITAL RESERVE FUND**

<b>Revenue</b>	
Other Financing Sources	\$777,640.00
<b>Revenue</b>	<b>\$777,640.00</b>

<b>Expenditures</b>	
Reserve	\$777,640.00
<b>Expenditure Totals</b>	<b>\$777,640.00</b>

**GENERAL DEBT SERVICE FUND**

<b>Revenue</b>	
Recovered Costs	\$161,139.00
Other Financing Sources	\$2,599,485.00
<b>Revenue Totals</b>	<b>\$2,760,624.00</b>

<b>Expenditures</b>	
Non-Departmental	\$2,760,624.00
<b>Expenditure Totals</b>	<b>\$2,760,624.00</b>

**SCHOOL DEBT SERVICE FUND**

<b>Revenue</b>	
Other Financing Sources	\$345,196.00
<b>Revenue Totals</b>	<b>\$345,196.00</b>

<b>Expenditures</b>	
Non-Departmental	\$345,196.00
<b>Expenditure Totals</b>	<b>\$345,196.00</b>

**PUBLIC UTILITIES FUND**

**Revenue**

Charges for Service	\$182,617.00
Other Financing Sources	\$21,375.00
<b>Revenue Totals</b>	<b>\$203,992.00</b>

Public Works	\$199,717.00
Non-Departmental	4,275.00
<b>Expenditure Totals</b>	<b>\$203,992.00</b>

**INDUSTRIAL DEVELOPMENT AUTHORITY**

**Revenue**

Charges for Service	\$17,325.00
<b>Revenue Totals</b>	<b>\$17,325.00</b>

**Expenditures**

Community Development	\$17,325.00
<b>Expenditure Totals</b>	<b>\$17,325.00</b>

**NORTHAMPTON COUNTY TOURISM CAPITAL FUND**

**Revenue**

Other Financing Sources	\$40,500.00
<b>Revenue Totals</b>	<b>\$40,500.00</b>

**Expenditures**

Community Development	\$40,500.00
<b>Expenditure Totals</b>	<b>\$40,500.00</b>

**SCHOOL OPERATING FUND**

**Revenue**

Miscellaneous	\$159,840.00
Categorical Aid	\$8,657,860.00
Financing Proceeds	\$455,680.00
Other Financing Sources	\$8,339,472.00
<b>Revenue Totals</b>	<b>\$17,612,852.00</b>

**Expenditures**

School Instruction	\$11,072,255.00
School Administration, Attendance & Health	\$1,794,068.00
School Pupil Transportation Services	\$1,950,906.00
School Operation & Maintenance Services	\$2,115,357.00
School Technology	\$680,266.00
<b>Expenditure Totals</b>	<b>\$17,612,852.00</b>

**SCHOOL FEDERAL GRANTS FUND****Revenue**

Categorical Aid	\$1,513,655.00
<b>Revenue Totals</b>	<b>\$1,513,655.00</b>

**Expenditures**

School Instruction	\$1,513,655.00
<b>Expenditure Totals</b>	<b>\$1,513,655.00</b>

**SCHOOL FOOD SERVICE FUND****Revenue**

Charges for Service	\$159,685.00
Miscellaneous	\$6,084.00
Categorical Aid	\$744,147.00
<b>Revenue Totals</b>	<b>\$909,916.00</b>

**Expenditures**

School Food Services	\$909,916.00
<b>Expenditure Totals</b>	<b>\$909,916.00</b>

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 situated within the County commencing January 1, 2015 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 61% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 61% tax relief on the first \$20,000 of value; and
- d. All other vehicles which do not meet the definition of “qualifying” (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.

In accordance with Item 503.D.1., the entitlement to personal property tax relief for qualifying vehicles for tax year 2005 and all prior years expired on September 1, 2006. Supplemental assessments for tax years 2005 and prior that are made on or after September 1, 2006 shall be deemed “non-qualifying” for purposes of state tax relief and the local share due from the taxpayer shall represent 100% of the tax assessable.

Tax Rates for Tax Year 2015 are proposed to be set as follows:

	<u>Tax Year 2014 (Current)</u>	<u>Tax Year 2015 (Proposed)</u>
Real Estate:	\$0.6728 per \$100 assessed value	\$0.7088 per \$100 assessed value
Mobile Homes:	\$0.6728 per \$100 assessed value	\$0.7088 per \$100 assessed value
Tangible Pers. Property	\$3.85 per \$100 assessed value	\$3.90 per \$100 assessed value
Aircraft	\$3.85 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](http://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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The County Administrator presented the following powerpoint presentation for the Board’s review:



# **NORTHAMPTON COUNTY, VA**

## **Annual Operating Budget**

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### **Fiscal Year 2016**

July 1, 2015 – June 30, 2016



## **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.

# LONG TERM GOALS

## EDUCATION

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

- *Develop on-going mutually agreeable goals with the School Board.*
- *Develop a funding strategy for mutually-agreeable school capital improvement plan by June 30, 2015.*
- *Continue funding at or above current per-student levels on an annual basis.*

## ECONOMIC DEVELOPMENT

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

- *Review and revise the zoning ordinance to promote business development by August 1, 2015.*
- *Assist and promote the use of the existing Industrial Park in Cape Charles by June 30, 2017*
- *Develop Business Incentives that can be provided by the County to stimulate business recruitment, selection, location and development by June 30, 2016.*

# LONG TERM GOALS (cont.)

## INFRASTRUCTURE

Develop an infrastructure system that improves our quality of life.

- *Promote broadband availability for business and residential use by June 30, 2017.*
- *Provide water and sewer to Northern and Southern Nodes of the County in a financially responsible way by June 30, 2017.*

## HEALTH CARE

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

- *Ensure the County has a 24/7 Emergency care facility located in the County by June 30, 2017.*
- *Strongly support EMS services by June 30, 2017.*
- *Partner with Riverside Shore Memorial Hospital for a redevelopment plan for its present facilities.*

## Budget Comparison – Advertised

FUND EXPENDITURES	2014 ACTUAL AMOUNT	2015 ADOPTED BUDGET	2016 PROPOSED BUDGET	FY16 - FY15 VARIANCE	FY16 -FY 15 % CHANGE
General Fund	\$25,439,007	\$25,241,408	\$25,972,657	\$731,249	2.90%
Less Transfers	(\$13,917,527)	(\$13,294,466)	(\$13,635,867)	(\$341,401)	2.57%
<b>Net General Fund</b>	<b>\$11,521,481</b>	<b>\$11,946,942</b>	<b>\$12,336,790</b>	<b>\$389,848</b>	<b>3.26%</b>
Social Services Fund	\$2,406,933	\$2,482,360	\$2,509,312	\$26,952	1.09%
Less Transfers	(\$128,068)	(\$69,664)	(\$73,558)	(\$3,894)	5.59%
<b>Net Social Services Fund</b>	<b>\$2,278,865</b>	<b>\$2,412,696</b>	<b>\$2,435,754</b>	<b>\$23,058</b>	<b>0.96%</b>
ES Regional Jail Fund	\$3,599,114	\$3,625,760	\$3,650,078	\$24,318	0.67%
Purchase of Devpt. Rights	\$37,101	\$0	\$0	\$0	0.00%
Wastewater	\$58,199	\$0	\$0	\$0	0.00%
Capital Reserve	\$678,762	\$777,640	\$777,640	\$0	0.00%
School Capital Projects	\$330,655	\$0	\$0	\$0	0.00%
General Debt Service	\$2,757,053	\$2,759,063	\$2,760,624	\$1,561	0.06%
School Debt Service	\$394,795	\$368,359	\$345,196	(\$23,163)	-6.29%
Public Utilities Fund	\$171,886	\$166,787	\$203,992	\$37,205	22.31%
IDA Operating Fund	\$150,026	\$0	\$17,325	\$17,325	100.00%
NC Tourism Capital Fund	\$0	\$0	\$40,500	\$40,500	100.00%
School Funds	\$21,812,857	\$20,052,318	\$20,036,423	(\$15,895)	-0.08%
<b>Net Grand Total</b>	<b>\$43,790,792</b>	<b>\$42,109,565</b>	<b>\$42,604,322</b>	<b>\$454,257</b>	<b>1.08%</b>

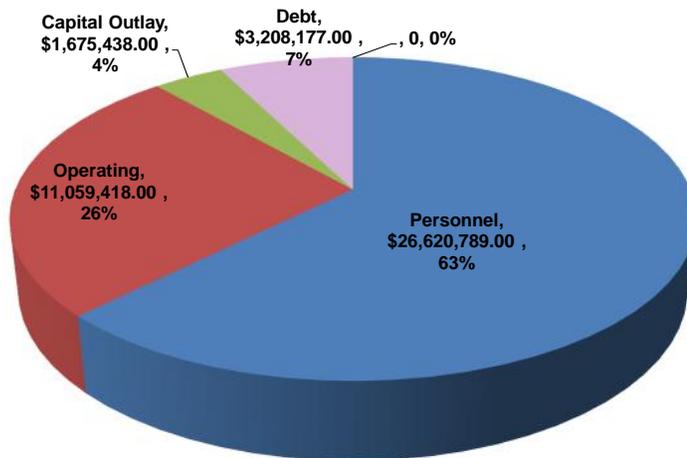
## Budget Comparison - Corrected

FUND EXPENDITURES	2014 ACTUAL AMOUNT	2015 ADOPTED BUDGET	2016 COUNTY ADMIN PROPOSED BUDGET	FY16 - FY15 VARIANCE	FY16 -FY 15 % CHANGE
General Fund	\$25,439,007	\$25,241,408	\$25,972,657	\$731,249	2.90%
Less Transfers	(\$13,917,527)	(\$13,294,466)	(\$13,587,874)	(\$293,408)	2.21%
<b>Net General Fund</b>	<b>\$11,521,481</b>	<b>\$11,946,942</b>	<b>\$12,384,783</b>	<b>\$437,841</b>	<b>3.66%</b>
Social Services Fund	\$2,406,933	\$2,482,360	\$2,509,312	\$26,952	1.09%
Less Transfers	(\$128,068)	(\$69,664)	(\$73,558)	(\$3,894)	5.59%
<b>Net Social Services Fund</b>	<b>\$2,278,865</b>	<b>\$2,412,696</b>	<b>\$2,435,754</b>	<b>\$23,058</b>	<b>0.96%</b>
ES Regional Jail Fund	\$3,599,114	\$3,625,760	\$3,602,085	(\$23,675)	-0.65%
Purchase of Devpt. Rights	\$37,101	\$0	\$0	\$0	0.00%
Wastewater	\$58,199	\$0	\$0	\$0	0.00%
Capital Reserve	\$678,762	\$777,640	\$777,640	\$0	0.00%
School Capital Projects	\$330,655	\$0	\$0	\$0	0.00%
General Debt Service	\$2,757,053	\$2,759,063	\$2,760,624	\$1,561	0.06%
School Debt Service	\$394,795	\$368,359	\$345,196	(\$23,163)	-6.29%
Public Utilities Fund	\$171,886	\$166,787	\$203,992	\$37,205	22.31%
IDA Operating Fund	\$150,026	\$0	\$17,325	\$17,325	100.00%
NC Tourism Capital Fund	\$0	\$0	\$40,500	\$40,500	100.00%
School Funds	\$21,812,857	\$20,052,318	\$20,036,423	(\$15,895)	-0.08%
<b>Net Grand Total</b>	<b>\$43,790,792</b>	<b>\$42,109,565</b>	<b>\$42,604,322</b>	<b>\$454,257</b>	<b>1.08%</b>

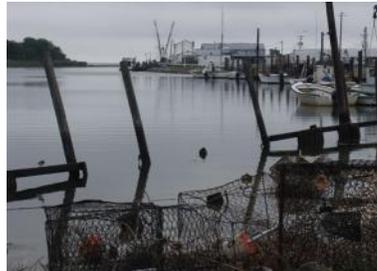
## BUDGET CHANGES SINCE AD

	DESCRIPTION	REVENUE	EXPENDITURE	RUNNING BALANCE
	Starting Revenue Deficit in the Preparation of the FY2016 Budget	(\$242,192.00)		(\$242,192.00)
Revenue Changes	Increase Solid Waste Tipping Fee from \$65/ton to \$69/ton	\$43,662.00		(\$198,530.00)
	Reduce Sales Tax as a result of final FY16 State Aid	(\$46,539.00)		(\$245,069.00)
	Reduce Recordation Tax as a result of final FY16 State Aid	(\$5,882.00)		(\$250,951.00)
	Increase Compensation Board funding as a result of final FY16 State Aid	\$186,748.00		(\$64,203.00)
	Remove lease/financing option for 2 Sheriff's Vehicles, EMS Durango, Building Truck & Solid Waste Tractor and only purchase the 2 sheriff's vehicles.	(\$6,600.00)		(\$70,803.00)
Expenditure Changes	EMS Command Vehicle (both expense & revenue) and replace with EMS Combined Quick Response/Incident Support Vehicle		(\$76,076.00)	(\$146,879.00)
	Add 2% COLA for Compensation Board staff, effective September 1, 2015		(\$35,356.00)	(\$182,235.00)
	Add 2% COLA for County staff, effective September 1, 2015		(\$40,713.00)	(\$222,948.00)
	Remove expenditures associated with Health Insurance (no increase in premiums)		\$58,364.00	(\$164,584.00)
	Remove expenditures associated with Dental Insurance (no increase in premiums)		\$1,437.00	(\$163,147.00)
	Remove expenditures associated with GLIP & Retirement (due to recalculation from health & dental accounts)		\$27,859.00	(\$135,288.00)
	Add School Contribution Increase (raises)		(\$322,706.00)	(\$457,994.00)
	Increase personal property tax increase by 5 cents (advertised)	\$36,755.00		(\$421,239.00)
	Increase real estate property tax by 3.6 (advertised)	\$710,038.80		\$288,799.80

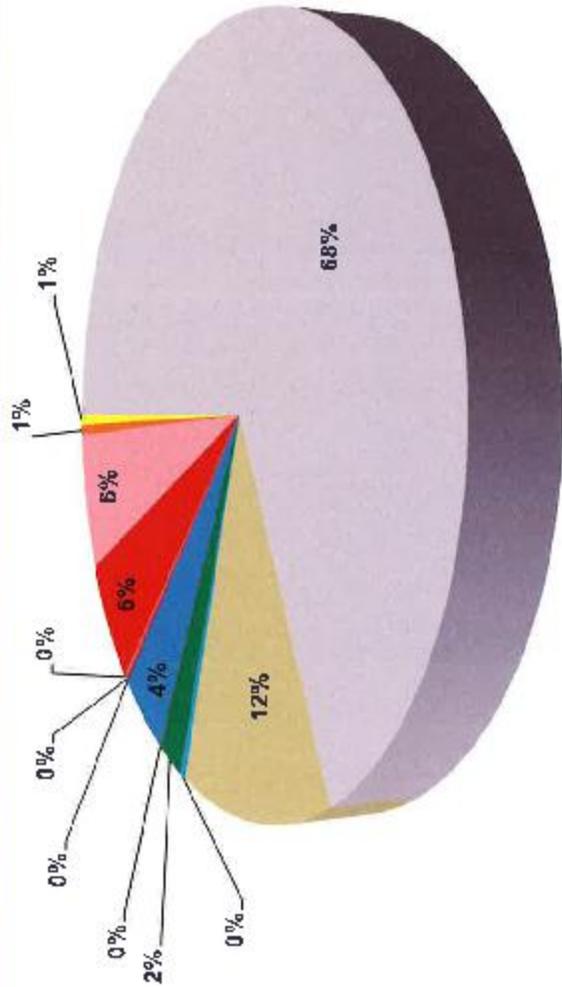
## ALL FUNDS - BREAKDOWN BY CATEGORY



# GENERAL FUND



# General Fund Where the Money Comes From

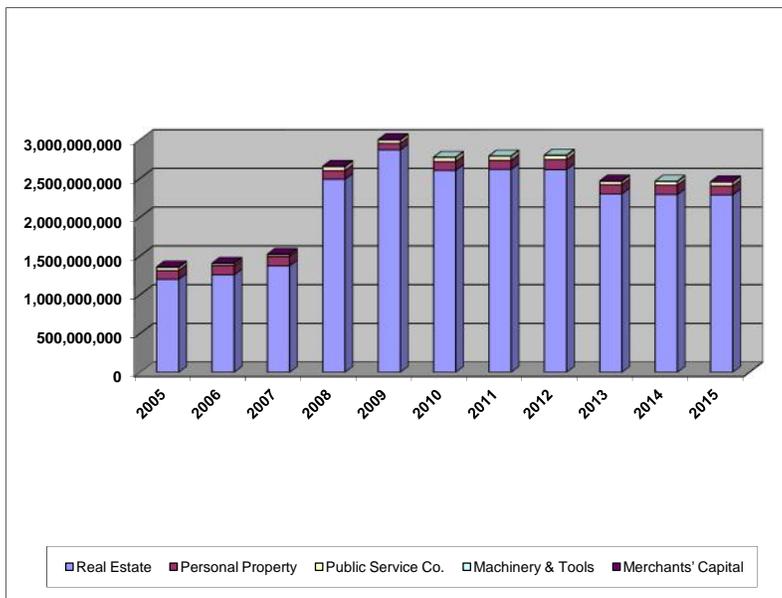


- General Property Taxes
- Permits, Privilege Fees & Reg Licenses
- Use of Money & Property
- Miscellaneous
- Payments in Lieu of Taxes
- Shared Expenses
- Other Financing Sources
- Other Local Taxes
- Fines & Forfeitures
- Charges for Service
- Recovered Costs
- Non-Categorical
- Categorical Aid

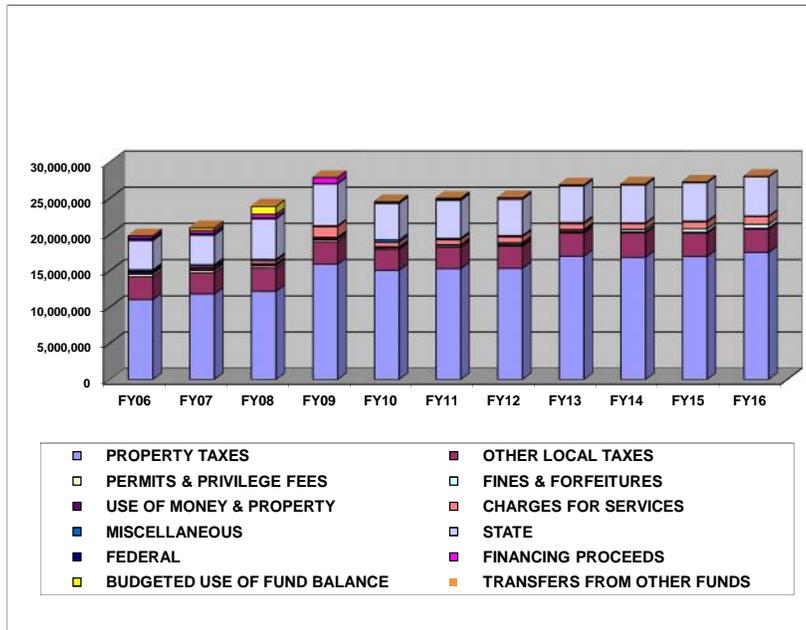
## Tax Rates Proposed for the FY16 Budget

	Tax Year 2014 Tax Rate Per Hundred	Tax Year 2015 (Proposed) Tax Rate Per Hundred
Real Estate	.6728	.7088
Mobile Homes	.6728	.7088
Solar Installations	.49	.49
Wind Generation	.49	.49
Personal Property	3.85	3.90
Aircraft	3.85	3.90
Boats	.99	.99
Machinery & Tools	2.00	2.00
Farm Machinery & Equip.	1.43	1.43
Heavy Construction Equip.	2.86	2.86
Motor Vehicle, Limit of One for Qualified Disabled Veterans, pursuant to Code of VA 58.1-3506 A (19) & B	0.00	0.00

## Taxable Assessed Property Values



**GENERAL FUND REVENUES BY CLASSIFICATION**  
(Includes Jail)



**Revenue Changes in Detail**

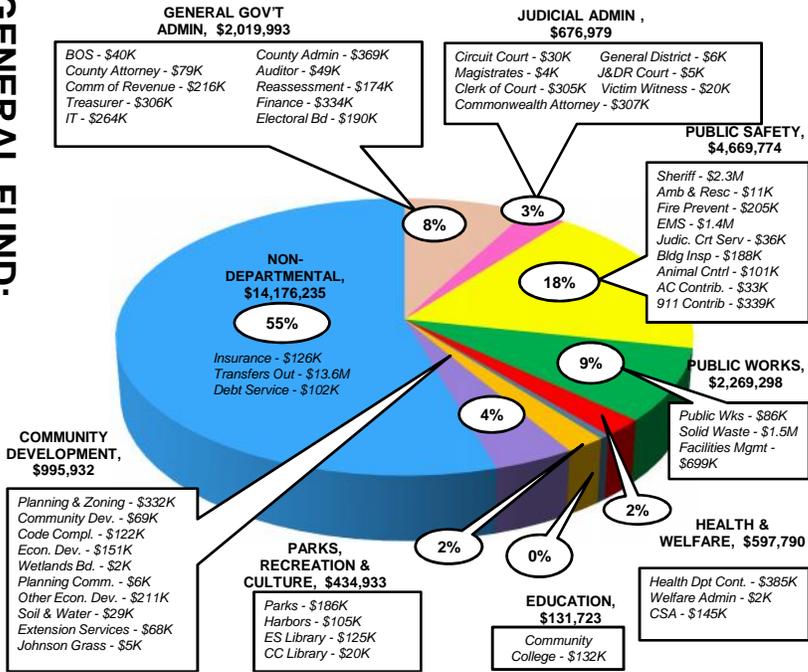
Several State Aid Funds have been highly unsteady.

- Sales Tax – decline by \$48,000
- Recordation Tax – decline by \$20,000
- Compensation Board – increase by \$77,584

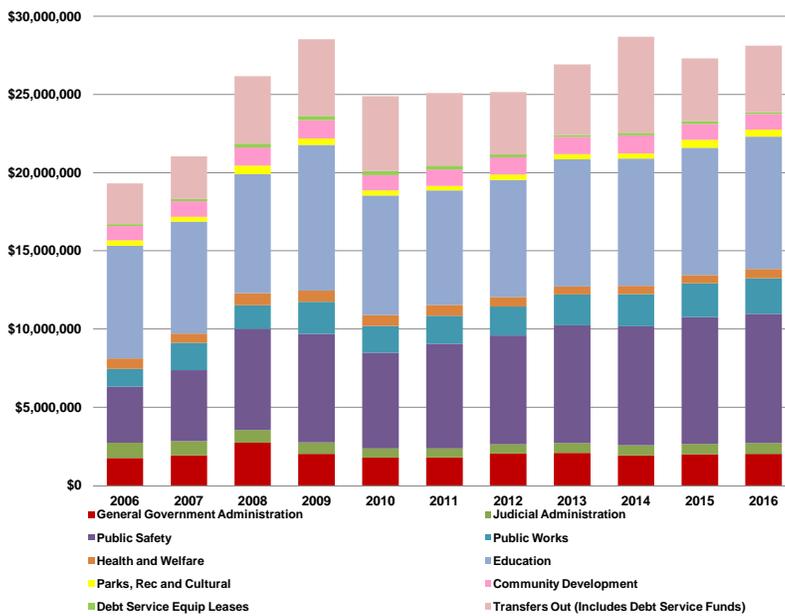
Local Revenues are mostly holding steady or starting to have a slight increase.

- MV License Tax – decline by \$60,000
- Fines – increase by \$69,000
- Courthouse Fees – increase by \$33,000
- Ambulance Fees – decline by \$85,000
- Solid Waste Fees – increase by \$189,000 (assuming we increase tipping fee by \$4.00 per ton)

**GENERAL FUND:  
WHERE THE MONEY GOES**



**General Fund  
Expenditures by Function (inc. Jail)**



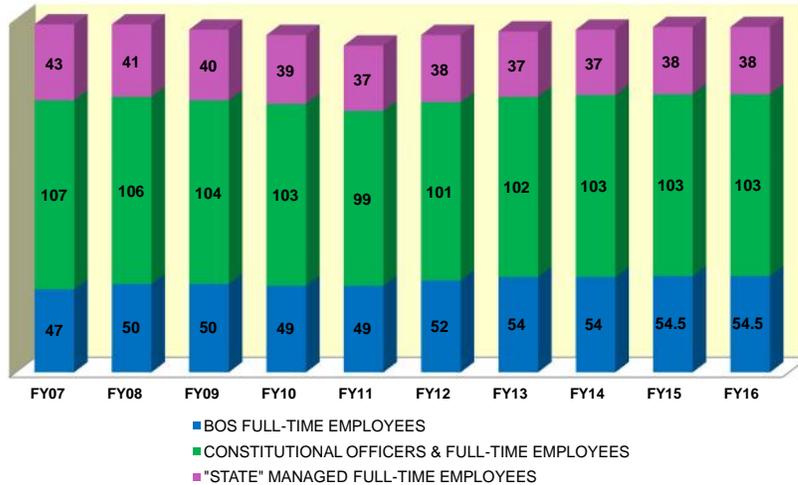
# General Fund Chart

	2015 Adopted Budget	2016 County Admin. Rec.	FY16 minus FY15	%age Difference
100-1101 - General,Board of Supervisors	\$45,124	\$40,280	(\$4,844)	-11%
100-1201 - General,County Administrator	\$376,994	\$369,073	(\$7,921)	-2%
100-1204 - General,County Attorney	\$82,861	\$78,852	(\$4,009)	-5%
100-1208 - General,Independent Auditor	\$48,875	\$48,875	\$0	0%
100-1209 - General,Commissioner of the Revenue	\$212,957	\$215,763	\$2,806	1%
100-1210 - General,General Reassessment	\$148,988	\$174,056	\$25,068	17%
100-1213 - General,County Treasurer	\$295,538	\$305,574	\$10,036	3%
100-1220 - General,Finance	\$336,954	\$334,051	(\$2,903)	-1%
100-1240 - General,Information Technology	\$259,500	\$263,826	\$4,326	2%
100-1301 - General,Electoral Board	\$181,504	\$189,643	\$8,139	4%
100-1302 - General,Re-Districting/Census	\$0	\$0	\$0	
100-2101 - General,Circuit Court	\$32,507	\$29,961	(\$2,546)	-8%
100-2102 - General,General District Court	\$5,460	\$5,960	\$500	9%
100-2103 - General,Magistrates	\$3,725	\$3,725	\$0	0%
100-2104 - General,Juvenile & Domestic Relations Ct	\$5,260	\$5,260	\$0	0%
100-2106 - General,Clerk of the Circuit Court	\$288,125	\$304,922	\$16,797	6%
100-2107 - General,Victim Witness	\$20,024	\$20,431	\$407	2%
100-2201 - General,Commonwealth Attorney	\$294,760	\$306,720	\$11,960	4%
100-3102 - General,Sheriff	\$2,251,660	\$2,323,613	\$71,953	3%
100-3203 - General,Ambulance & Rescue	\$11,707	\$11,456	(\$251)	-2%
100-3204 - General,Fire Prevention	\$194,622	\$204,521	\$9,899	5%
100-3205 - General,Emergency Medical Services	\$1,407,395	\$1,433,254	\$25,859	2%
100-3302 - General,Care & Confinement	\$0	\$0	\$0	
100-3303 - General,Judicial Court Services	\$42,247	\$35,580	(\$6,667)	-16%
100-3401 - General,Building Inspections	\$198,950	\$188,226	(\$10,724)	-5%
100-3502 - General,Animal Control	\$99,015	\$100,611	\$1,596	2%

# General Fund Chart (cont')

100-3503 - General,Animal Control Contribution	\$33,138	\$33,138	\$0	0%
100-3505 - General,Emergency Services	\$263,069	\$339,375	\$76,306	29%
100-4101 - General,Public Works Administration	\$85,054	\$86,241	\$1,187	1%
100-4204 - General,Solid Waste Services	\$1,424,064	\$1,484,142	\$60,078	4%
100-4302 - General,Facilities Management	\$642,609	\$698,915	\$56,306	9%
100-5101 - General,Local Health Department	\$359,175	\$385,049	\$25,874	7%
100-5205 - General,Chapter X Board (CSB)	\$61,538	\$65,941	\$4,403	7%
100-5301 - General,Welfare Administration	\$1,800	\$1,800	\$0	0%
100-5309 - General,Comprehensive Services Act	\$104,000	\$145,000	\$41,000	39%
100-6501 - General,Community College	\$131,723	\$131,723	\$0	0%
100-7101 - General,Parks & Recreation	\$185,438	\$185,549	\$111	0%
100-7107 - General,Harbors & Boat Ramps	\$173,752	\$104,492	(\$69,260)	-40%
100-7302 - General,Eastern Shore Regional Library	\$124,892	\$124,892	\$0	0%
100-7303 - General,Cape Charles Public Library	\$20,000	\$20,000	\$0	0%
100-8101 - General,Planning & Zoning	\$335,330	\$332,197	(\$3,133)	-1%
100-8102 - General,Community Development	\$67,340	\$68,946	\$1,606	2%
100-8104 - General,Code Compliance	\$123,748	\$122,432	(\$1,316)	-1%
100-8105 - General,Economic Development	\$159,872	\$151,030	(\$8,842)	-6%
100-8106 - General,Wetlands Board	\$2,102	\$2,102	\$0	0%
100-8107 - General,Planning Commission	\$5,474	\$6,180	\$706	13%
100-8108 - General,Other Economic Development	\$225,806	\$210,806	(\$15,000)	-7%
100-8203 - General,Soil & Water Conservation	\$28,783	\$28,783	\$0	0%
100-8301 - General,Extension Service Administration	\$66,816	\$67,983	\$1,167	2%
100-8305 - General,Extension Service-Johnson Grass	\$8,154	\$5,473	(\$2,681)	-33%
100-9503 - General,General Insurance	\$126,700	\$125,500	(\$1,200)	-1%
100-9600 - General,Transfers Out	\$13,294,466	\$13,587,874	\$293,408	2%
100-9800 - General,Debt Service	\$195,345	\$102,357	(\$92,988)	-48%
100-9900 - General,Contingency	\$146,468	\$360,504	\$214,036	146%
<b>Expenditure Grand Totals:</b>	<b>\$25,241,408</b>	<b>\$25,972,657</b>	<b>\$731,249</b>	<b>3%</b>

# FULL-TIME COUNTY EMPLOYEES FY07 – FY16



## FY2016 COUNTY STAFF

BOARD OF SUPERVISORS' EMPLOYEES		
DEPARTMENT	# FULL-TIME	# PART-TIME
BOARD OF SUPERVISORS	5	
COUNTY ADMINISTRATION	2	
COUNTY ATTORNEY	0	1
FINANCE	4	
INFORMATION TECHNOLOGY	2	
VICTIM WITNESS		1
EMERGENCY MEDICAL SERVICES	19	16
BUILDING INSPECTIONS	3	
PUBLIC WORKS ADMINISTRATION	1	
SOLID WASTE SERVICES	4	18
FACILITIES MANAGEMENT	5	1
CLERK OF WORKS	0	
PUBLIC UTILITIES	2	
PARKS & RECREATION	1	19
HARBORS & BOATS	0	2
PLANNING & ZONING	4	
CODE COMPLIANCE	1.5	
ECONOMIC DEVELOPMENT	1	
<b>TOTAL EMPLOYEES</b>	<b>54.5</b>	<b>58</b>

CONSTITUTIONAL OFFICERS & THEIR EMPLOYEES		
DEPARTMENT	# FULL-TIME	# PART-TIME
COMMISSIONER OF THE REVENUE	5	
COUNTY TREASURER	4	
COMMONWEALTH ATTORNEY	3	1
CLERK OF THE CIRCUIT COURT	4	
SHERIFF	31	2
CARE & CONFINEMENT OF PRISONERS	54	
ANIMAL CONTROL	2	
<b>TOTAL EMPLOYEES</b>	<b>103</b>	<b>3</b>
<i>NOTE: STATE FUNDING IS PROVIDED TO OFFSET THE COST OF SOME OR ALL OF THE WAGES FOR CONSTITUTIONAL OFFICERS/EMPLOYEES &amp; STATE MANAGED EMPLOYEES</i>		
"STATE" MANAGED EMPLOYEES		
DEPARTMENT	# FULL-TIME	# PART-TIME
EXTENSION SERVICES	3	2
ELECTORAL BOARD	2	1
SOCIAL SERVICES	33	2
<b>TOTAL EMPLOYEES</b>	<b>38</b>	<b>5</b>

TOTAL EMPLOYEE COUNT	
FULL TIME	PART TIME
195.5	66

## General Fund

### EXPENDITURES – EMPLOYEE COMPENSATION

- 2% Cost of Living Allowance (COLA), effective September 1, 2015, is in this proposed budget for all County staff and Constitutional Offices, except for Social Services who received pay adjustments in FY2015 thru a salary study.
- Any increases in the Health and Dental Insurance premiums will be the responsibility of the employee.
- The Virginia Retirement System (VRS) Employer Contribution rate for FY16 is 9.64%. The County has fully funded this rate within this proposed budget. However, the Group Life Insurance Employer (GLIP) Contribution rate for FY16 is 1.19%, a reduction from the FY15 rate of 1.32%.

## **General Fund - EXPENDITURES**

- **Treasurer – Implementation of Twice/Year Tax Billing - \$22,000 (increase of 40%)**
- **Clerk of Circuit Court – increase on maintenance contracts - \$14,000 (increase of 45%)**
- **Fire Prevention – increase for volunteer incentive program, based on company rosters at \$125 per person) - \$9,900 (increase of 5%)**
- **Emergency Services – increase of contribution to 911 Commission of \$55,927 and printing of Hurricane Brochures for County of \$4,000 (increase of 23%)**
- **Solid Waste – increase in projected tipping and hauling fees for solid waste disposal - \$42,000 (increase of 4%)**
- **Health Department – increase in operating costs - \$25,874 (increase of 7%)**
- **Comprehensive Services Act – increase due to usage - \$4,000 (increase of 39%)**

## Recommended for Lease-Purchase

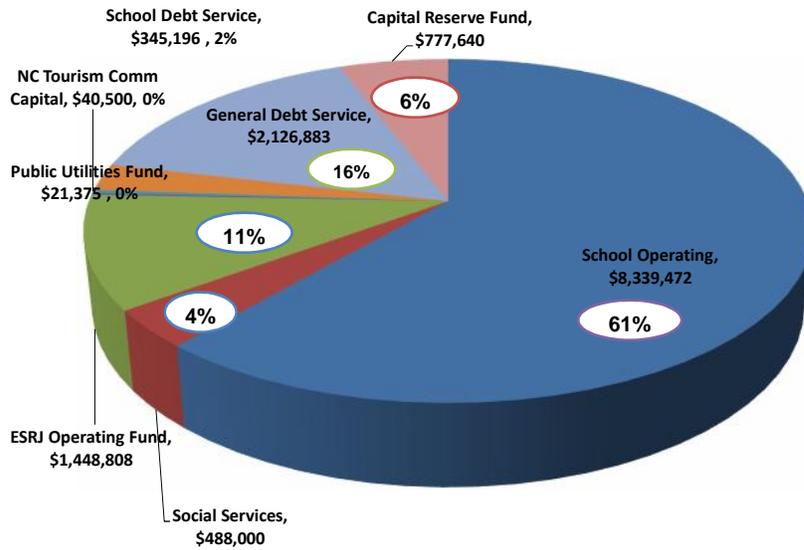
*The FY16 budget does not propose any capital purchases thru a lease/purchase option. The County has included funds to pay off the third and final year of two leases in the amount of \$102,357 (principal of \$101,188 and interest of \$1,169).*

*These funds are shown in under General Debt Service (Department #9800) in Fund 100.*

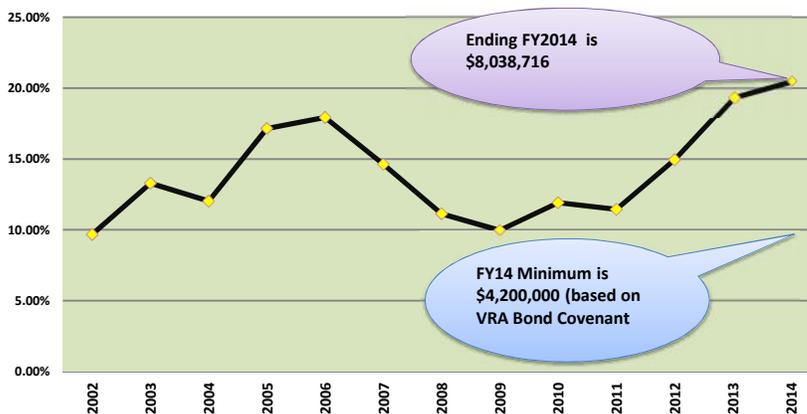
## ADDITIONAL CAPITAL OUTLAY

- **Electoral Board** - \$8,350: 35 voting booths @ \$200 each & 6 ADA Compliance voting booths @ 225 each
- **Sheriff** – \$81,670 -purchase 2 vehicles
- **EMS** - \$17,650 – Lucas Chest Compression System
- **EMS** - \$76,076 – Revised vehicle request for Command/Quick Response Vehicle
- **Solid Waste** - \$9,248 - purchase 8 replacement Green Boxes for use at the Waste Collection Centers
- **Solid Waste** - \$10,200 – roof repair at Transfer Station from bird damage
- **Facilities Management** - \$26,000 – Courthouse Interior Painting
- **Facilities Management** - \$45,000 – Replace County Administration Slate Roof
- **ES Community College** – Contribution of \$111,000 – 2<sup>nd</sup> of three contributions for A&E and site work funds in the design of a replacement main campus building
- **Harbors & Boats** – \$50,000 – replace 2 piers at Morley's Wharf (Port Authority grant funding with County match required)
- **Harbors & Boats** - \$25,000 – floating dock at Willis Wharf (Port Authority grant funding with County match required)

# TRANSFERS OUT

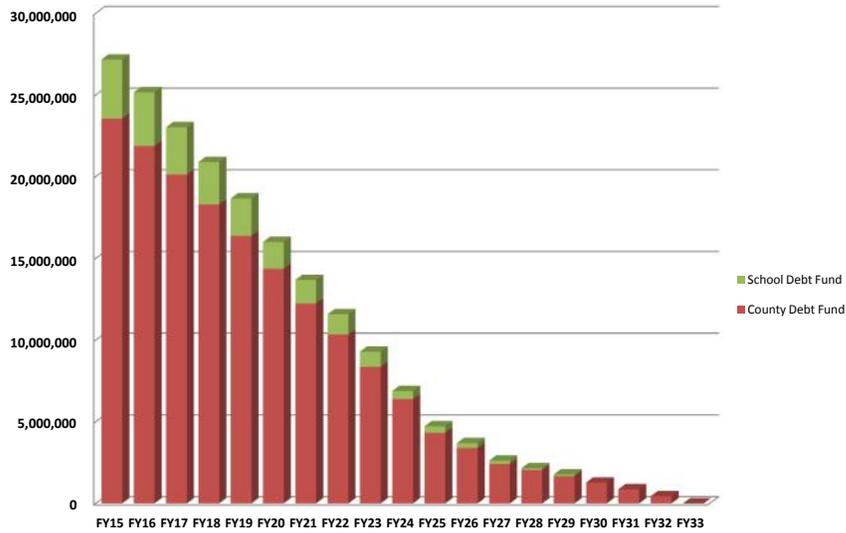


## Unreserved/Undesignated General Fund Balance as a % of Expenditures, per policy

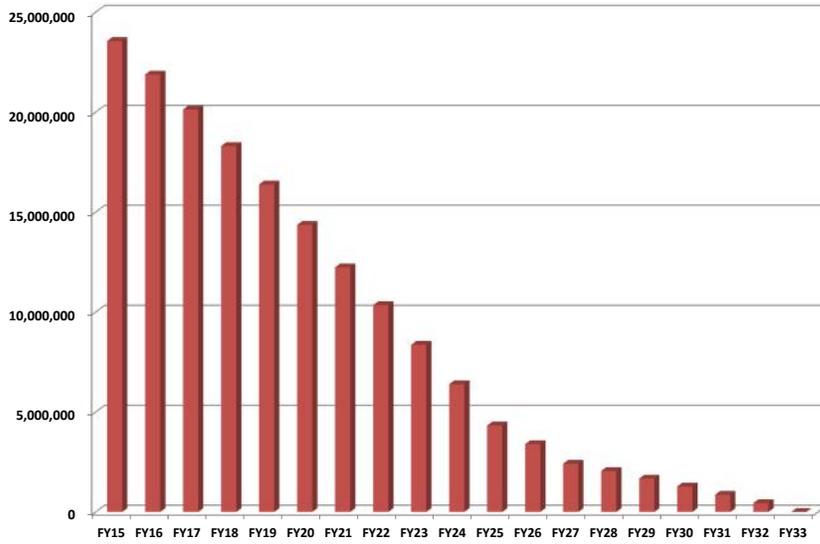


# DEBT SERVICE FUNDS (COUNTY & SCHOOL)

## County & School Debt, Combined

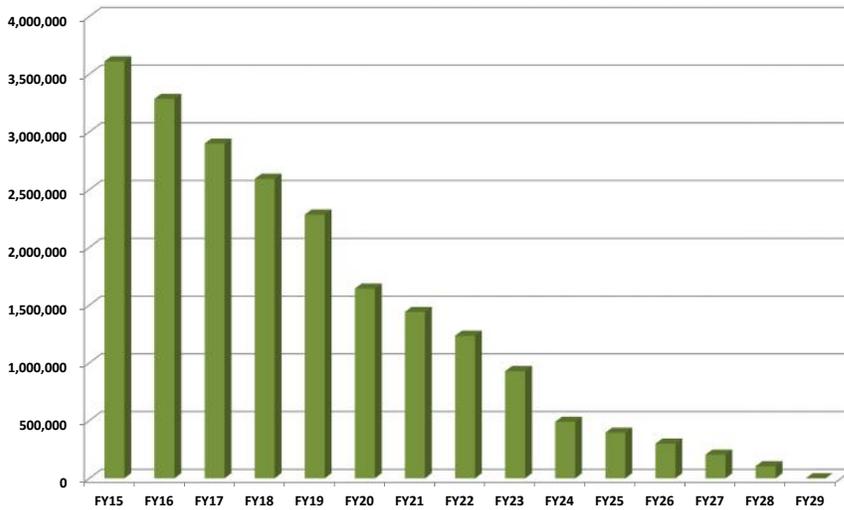


# COUNTY DEBT



# SCHOOL DEBT

School Debt Fund



## CAPITAL RESERVE FUND

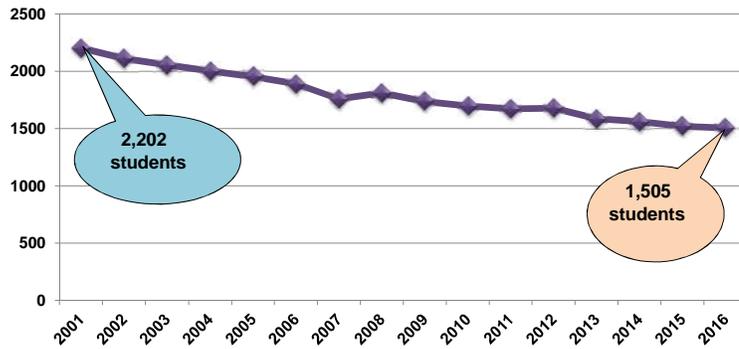
Starting with the Fiscal Year 2013 Budget, the Board of Supervisors implemented an informal policy to create a Capital Reserve Fund which would be funded from the difference in payments for principal and interest as School Debt is retired.

DESCRIPTION OF ACTIVITY	TOTAL	RUNNING ACCOUNT TOTAL
Contribution Made in FY13	\$ 252,229.00	\$ 252,229.00
Contribution Made in FY14	\$ 777,640.00	\$ 1,029,869.00
BOS 6/10/14 Meeting - voted to transfer funds for capital projects of the school system	\$ (98,878.29)	\$ 930,990.71
BOS 6/22/14 Meeting - voted to loan funds to school for teacher raises; said loan to be repaid from school Certified Undesignated Fund Balance at the close of FY14	\$ (177,522.00)	\$ 753,468.71
Loan repaid on 6/30/2014	\$ 177,522.00	\$ 930,990.71
<b>Contribution Budgeted for FY15</b>	<b>\$ 777,640.00</b>	<b>\$ 1,708,630.71</b>
Contribution Budgeted for FY16	\$ 777,640.00	\$ 2,486,270.71

## SCHOOL FUND



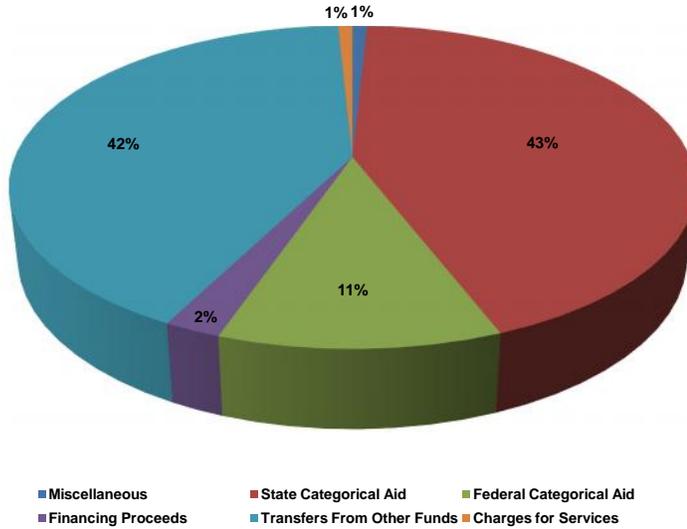
## School March 31 ADM



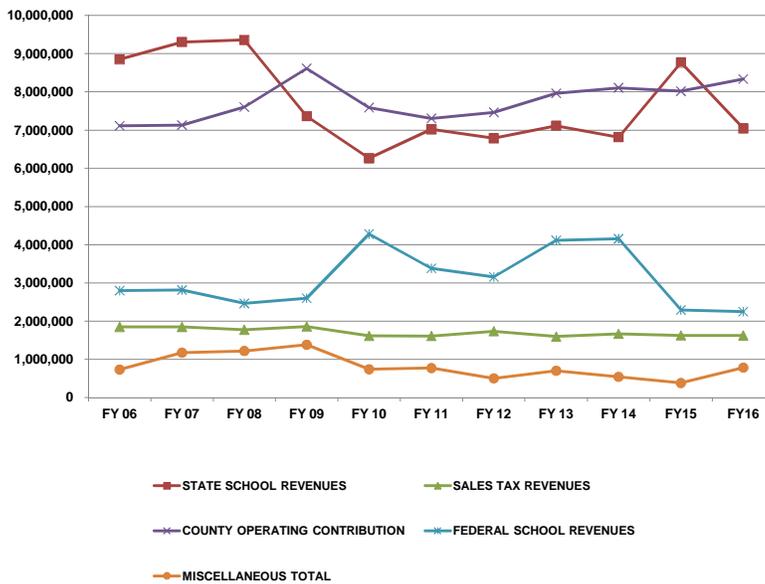
## School Funds Detail-Budget Comparison

	2015 Adopted Budget	2016 County Admin. Rec.	FY16 minus FY15	%age Difference
<b>Fund: 910 School Operating</b>				
Expenditures				
910-6000 - School Operating, School Instruction	\$11,007,596.00	\$11,072,255.00	\$64,659.00	1%
910-6100 - School Operating, School Admin, Attendance&Health	\$1,955,901.00	\$1,794,068.00	(\$161,833.00)	-8%
910-6200 - School Operating, School Pupil Transportation Serv	\$1,872,503.00	\$1,950,906.00	\$78,403.00	4%
910-6300 - School Operating, School Operation & Maint Services	\$2,141,978.00	\$2,115,357.00	(\$26,621.00)	-1%
910-6450 - School Operating, School Technology	\$609,949.00	\$680,266.00	\$70,317.00	12%
<b>Fund Total: School Operating</b>	<b>\$17,587,927.00</b>	<b>\$17,637,777.00</b>	<b>\$24,925.00</b>	<b>0%</b>
<b>Fund: 920 School Federal Grants Fund</b>				
Expenditures				
920-6500 - School Federal Grants Fund, School Specific Program Expenses	\$1,557,216.00	\$1,513,655.00	(\$43,561.00)	-3%
<b>Fund Total: School Federal Grants Fund</b>	<b>\$1,557,216.00</b>	<b>\$1,513,655.00</b>	<b>(\$43,561.00)</b>	<b>-3%</b>
<b>Fund: 921 School Food Service</b>				
Expenditures				
921-6400 - School Food Service, School Food Services	\$907,175.00	\$909,916.00	\$2,741.00	0%
<b>Fund Total: School Food Service</b>	<b>\$907,175.00</b>	<b>\$909,916.00</b>	<b>\$2,741.00</b>	<b>0%</b>
<b>Expenditure Grand Totals:</b>	<b>\$20,052,318.00</b>	<b>\$20,061,348.00</b>	<b>(\$15,895.00)</b>	<b>0%</b>

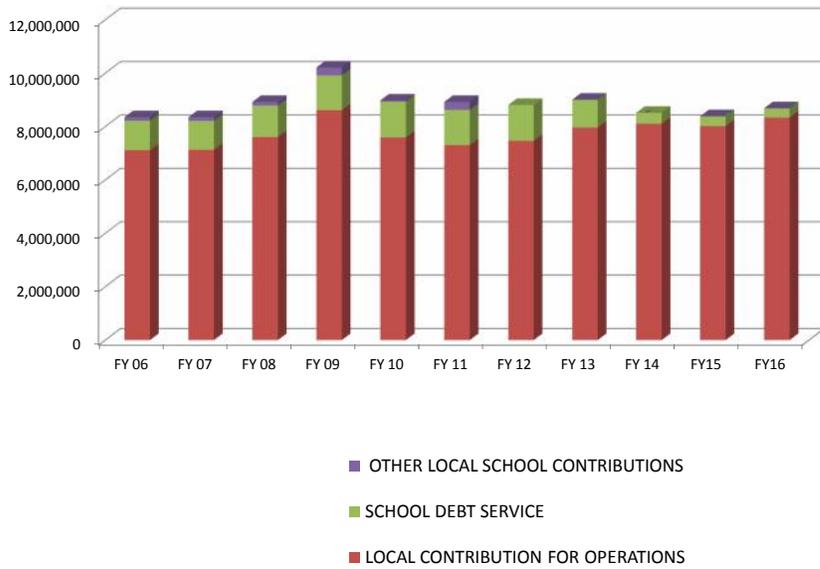
## Where the Money Comes From School Operating Funds



## School Operating Funds Revenues by Type



# County Contributions to Schools

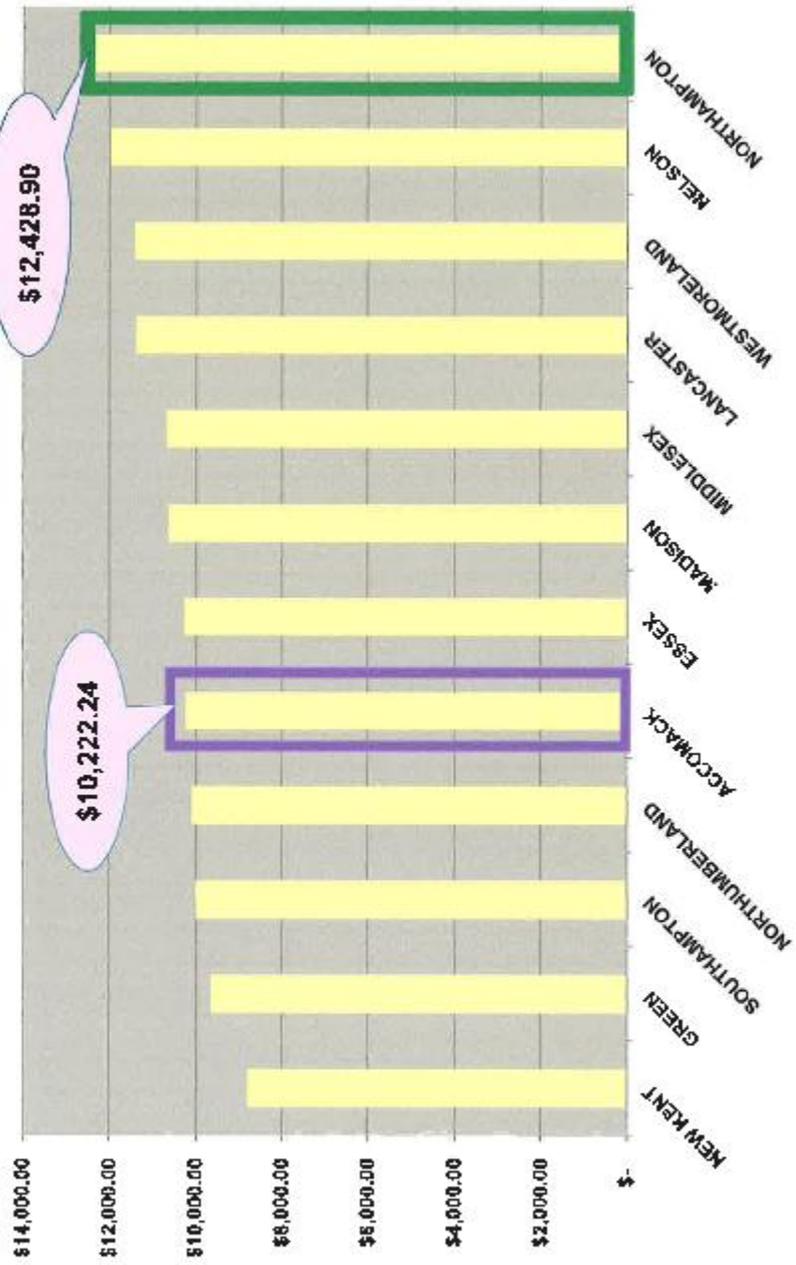


# SCHOOL OPERATIONS

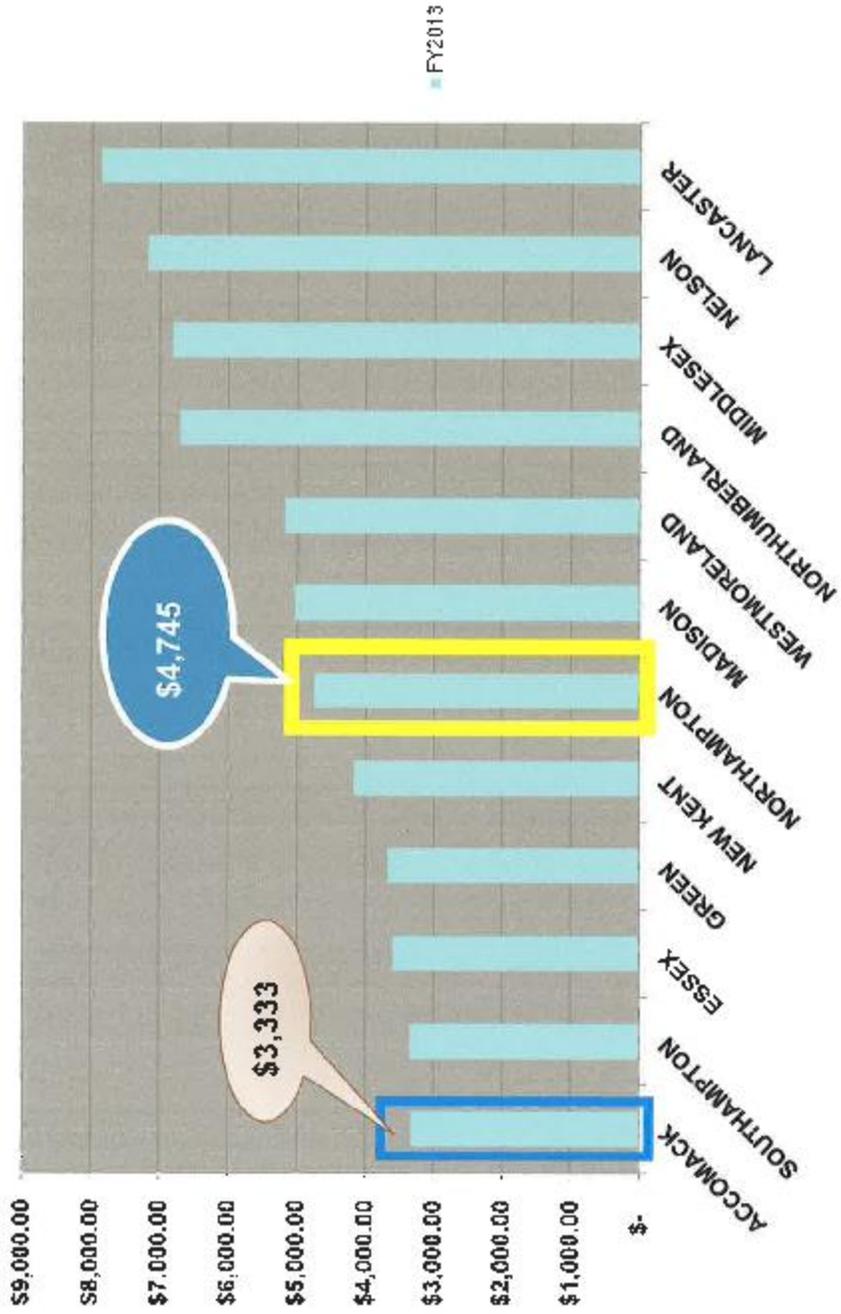
## Required Local Effort vs. Actual Local Effort



**TOTAL PER PUPIL EXPENDITURES  
as of FY2013**



**LOCAL PER PUPIL EXPENDITURE AS OF FY2013**



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## SOCIAL SERVICES FUND



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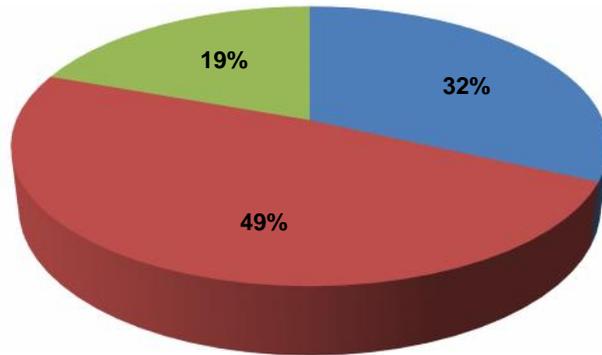
## Social Services Fund

- Provides services to children & families (foster care, at-risk of foster care, residential special ed., at-risk of residential special ed.) which prevent dependency and encourage self-sufficiency; preserve and restore family stability.
- Significant legislative changes occurred in the administration of the Comprehensive Services Act (CSA) which will impact the level and financial obligations required of localities in coming year.
- Impact of Affordable Care Act is not fully clear as the General Assembly is still debating whether to expand Medicare or not.

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## Social Services Fund

Where the Money Comes From



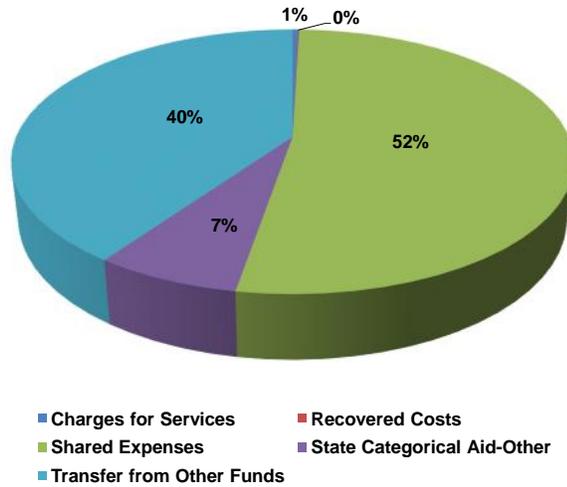
■ State Categorical Aid-Welfare ■ Federal Categorical Aid-Welfare ■ Transfer from Other Funds

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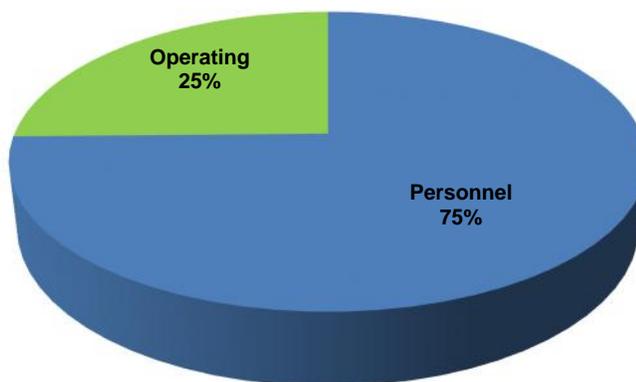
## EASTERN SHORE REGIONAL JAIL FUND



## Eastern Shore Regional Jail Fund Where the Money Comes From

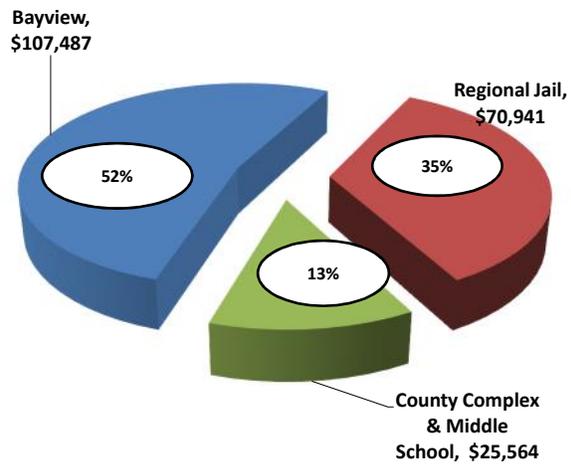


## REGIONAL JAIL – BREAKDOWN BY CATEGORY



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## PUBLIC UTILITIES FUND



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## PUBLIC UTILITIES FUND

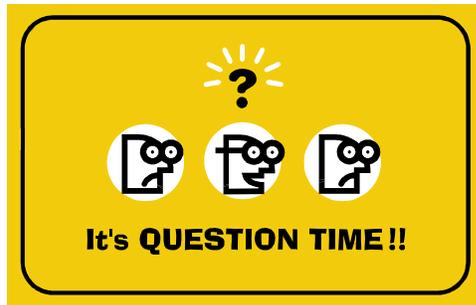


### Proposed Rate for Bayview System

- Based on a budget of \$86,101 and 72 users, the monthly fee will be \$50.00 for water and wastewater services each.

## INDUSTRIAL DEVELOPMENT AUTHORITY (IDA)

Fund: 710 IDA Operating	
	Column1
<b>Revenue</b>	
710-0015 - IDA Operating,Use of Money & Property	\$0
710-0016 - IDA Operating,Charges for Services	\$17,325
710-0018 - IDA Operating,Miscellaneous	\$0
710-0044 - IDA Operating,Transfer from Other Funds	\$0
<b>Revenue Totals</b>	<b>\$17,325</b>
<b>Expenditures</b>	
710-8113 - IDA Operating,IDAAdministration	\$6,200
710-9900 - IDA Operating,Contingency	\$11,125
<b>Expenditure Totals</b>	<b>\$17,325</b>



\* \* \* \* \*

The County Administrator responded to multiple questions posed by Supervisor Hogg.

The Chairman opened the public hearing for citizen comment.

Mr. Justin Wheeler, President of the Northampton County Education Association, spoke in support of full funding of the School Board's budget request.

Mrs. JoAnne Molera, a parent of five former Northampton students, spoke in support of the School Board's budget request.

Mrs. Cathy Buyn, a parent, spoke in support of the School Board's budget request and any necessary tax increase to fund same.

Ms. Christie Lawton and Ms. Peaches Dodge, representing the Eastern Shore Coalition Against Domestic Violence, thanked the Board for its current support and explained some of their outreach and education efforts.

Mrs. Yvonne Bagwell of Eastville said that she does not support the proposed tax increase and provided a list of fifteen signatures in support of her position.

Ms. Laura Jenrette, Director of Parks & Recreation, read the following comments:

"The Northampton Middle School gym has activities all throughout the year. The Northampton County Parks and Recreation Dept. is very appreciative of being able to utilize the gym. We hold over half of our programs in the NMS gym as well as accommodate the Northampton Public Middle school activities such as basketball (boys and girls), volleyball (intramurals), baseball, and tech center.

Intramural volleyball alone, run by Cathy Doughty, has a total of 46 girls enrolled that are 6<sup>th</sup> – 8<sup>th</sup> graders. There is also a 4<sup>th</sup> and 5<sup>th</sup> grade intramural volleyball program that will begin after spring break and there are currently 25-30 girls signed up with more signing up.

The Parks Dept. draws in over 1,000 participants and spectators per year for our programs. The use of this facility is the ground to which our programs are based; without this facility we would lose all of our popular programs such as Coed Volleyball (130 participants this season, 300 spectators per season), Men's basketball (90 participants 2014 season, 150 spectators per night during 2014 season), Youth Basketball (150 participants 2014/15 season, 200 spectators per Saturday during the season), and Summer Camp (40 participants for 10 weeks during the summer).

Please continue to support the use of this facility to which so many wonderful program sand memories have been made.”

\* \* \* \*

School Superintendent Eddie Lawrence commented on ways in which the School Board budget has already been reduced. He also said that the high school’s cafeteria wall repair project should be ready for bid in the near future.

Mr. Ken Dufty congratulated the Board on its work last night in the continued review of the proposed zoning ordinance amendments. He also spoke in support of the School Board’s budget request, noting that good schools are an economic engine and will encourage development. However, he said that it was not sound fiscal management to have \$8 million in the undesignated fund balance and suggested that the Board use those funds to provide for public safety and other needs.

Mr. Bob Meyers read the following comments:

“More than a year ago I addressed this body regarding the taxation of equipment for businesses, farming and aquaculture. During that time and still now, you as a Board, with your Administrator and her underlings in the Economic Development Department (who by the way have done nothing to justify that name) frequently use the trite expression of the “need to be business friendly” to justify t he current complete rewrite of the zoning. And what is worse, you have ignored an expensive study that unquestionably indicated that zoning in Northampton County was not a factor in what you consider the economic malaise here.

I strongly suggest that you as a Board are a primary cause of that malaise with your attitudes toward those businesses whose owners and employees live and work in this County and are an integral part of the community. You are moving toward increasing the tax burden on AFD land that is being actively farmed and by so doing are pushing more land into permanent conservation. You don’t seem to open your eyes to the fact that you can undermine a business by a perception of inequitable tax treatment.

To that end, your tax rate difference of \$1.43/100 for the farming equipment, of \$2.00/100 for business equipment and \$2.86/100 for construction equipment do not show or justify these differences. Because this inequity has been do ne for years is not justification. And for years, the business community has not demonstrated anywhere that they are growing and prospering. Even you have cited numerous business failures in the County that have nothing to do with zoning. Have you ever thought that the tax structure may be a factor?

But what I find absurd is the rate you apply to potential wind and solar equipment of only 49 cents/100, businesses that may come here and set up their equipment to take advantage of potential tax earnings. These are businesses that would make little to no contribution to the County and whose track record shows leaving behind only a mess when the useful life of the equipment runs out or Federal tax subsidies are threatened or stop. Their rates should be established to be equitable with those who work here, live here and contribute to our community, not ¼ of the amount that they are charged! I recognize that VA code allows the wind and solar industry to petition for a more favorable rate, but that petition should be just like a proffer for any other kind of large development where the County gains some real benefit from their presence.

You established an Ad Hoc tax advisory committee. I have had direct contact with one member and indirect contact with another asking about this inequity. The answer is basically that the situation was not really considered because no one was apparently considering this use. Two weeks ago an application was submitted to the Federal Government for a wind farm of 5 huge 545 foot high turbines between Quinby and Painter, less than 4 miles from this County.

In discussing the Tax Committee results at a previous meeting of yours, you never demonstrated any questioning of those results for justification. There were no justifications for industrial wind and solar generation even prepared for you to discuss. I urge you to reconsider, question thoroughly the Tax Committee report, and close the huge gap in these rates.

In reality, I do not see how it is possible for you to be able to adequately study carefully more than 200 pages of documents given to you on Friday by the Administrator and be prepared to discuss these issues intelligently on Monday or Tuesday. That lack of preparedness by most of you has been demonstrated on several occasions, and as recently as last night when you were not familiar with issues your Administrator told me you had in your Board packet. I think more thought and time for all of you may yield better decisions for the entire County.

(A page was attached which listed the coordinates of five wind turbine locations currently in progress in Painter, Va.)”

\* \* \* \* \*

Mr. H. Spencer Murray referenced the range of estimates recently provided relative to the proposed renovation of the former Northampton Middle School and questioned why the Board would consider spending this amount of money on a building with no students when there is a pressing need for a new high school facility currently housing 600 students. He said that the County owns too much real estate and that we do not need another County complex.

Mrs. Shannon Dunham, a member of the School Board, said that we have to get creative

and urged more frequent meetings of the School Board and Board of Supervisors.

There being no further speakers, the public hearing was closed.

Supervisor LeMond asked what was more important: \$76,000 for a combination command/quick response vehicle or two new EMT positions. Ms. Hollye Carpenter, EMS Director, was recognized by the Chair, and noted that she was in hopes of obtaining an 80% grant to fund the purchase of the vehicle.

Supervisor Hogg said that he was looking to do additional investigation, particularly on the status of the EMS vehicle.

Mr. Trala said that he does not see the urgency of some of the requests.

Mr. Bennett indicated that he would be seeking additional information relative to costs of the Constitutional Offices. He also questioned if we are subsidizing any groups that we shouldn't be.

The Chairman suggested possible personnel cuts within the County staff. He also said that he would like to see a cost-share arrangement for ambulance fees generated by the County's rescue squads who utilize County staff within their organizations.

Supervisor Hogg said that we need to contain the operational costs of the former middle school and questioned if the Extension Service offices could be relocated to the School Board Administration building.

#### Recess

In light of the need for further budget deliberations, motion was made by Mr. Trala, seconded by Mr. LeMond, that the meeting be recessed until 5:00 p.m., Monday, April 6, 2015 in the Board Room of the County Administration Building, 16404 Courthouse Road, Eastville, Virginia. All members were present and voted "yes." The motion was unanimously passed.

The meeting was recessed.

\_\_\_\_\_CHAIRMAN

\_\_\_\_\_COUNTY ADMINISTRATOR