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For the May 31, 2016 public hearing, please see the County's website to view all of the budget reports

(print screen is attached to assist)

Major Services:

- **Interim Financial Reporting**
 - Prepare monthly budget performance reports for various departments and outside agencies.
 - Preparation of quarterly financial reports to Board of Supervisors
 - Quarterly Report 3rd Quarter Fiscal Year 2015
 - Quarterly Report 2nd Quarter Fiscal Year 2015
 - Quarterly Report 1st Quarter Fiscal Year 2015
 - Quarterly Report 4th Quarter Fiscal Year 2014
 - Quarterly Report 3rd Quarter Fiscal Year 2014
 - Quarterly Report 2nd Quarter Fiscal Year 2014
 - Quarterly Report 1st Quarter Fiscal Year 2014 (6.6MB)
- **Fiscal Year 2017 Budget Preparation**
 - The Board of Supervisors received the FY 2017 preliminary revenue estimates at its meeting of January 26, 2016 and received the FY 2017 departmental expenditure requests at its meeting of March 8, 2016. The Board will be meeting with county departments and outside agencies over the next two months with a public hearing on May 23, 2016.
 - Budget Calendar
 - Revenue Projections
 - Expenditure Summary Report and Tab A
 - Tab B - Personnel Request
 - Tab C - Summary of Increases
 - Tab D - Capital Outlay
 - Tab E - Outside Agency Funding Request

Agenda-April 13, 2016

- Adjustments
- Budget Reduction Plan Memo
- Finance Memo from 5/10/16 meeting

Budget - Public Hearing - May 31, 2016
 All Funds-Budget Summary
 Fund 100-General Fund
 Fund 210-Social Services Fund
 Fund 221-Harbor Improvements
 Fund 225-E.S. Regional Jail
 Fund 310-Capital Reserve Fund
 Fund 401-General Debt Service
 Fund 490-School Debt Service
 Fund 501-Public Utilities
 Fund 710-IDA Operating
 Fund 725-NC Tourism Capital
 Fund 910-School Operating
 Fund 920-School Federal Grants
 Fund 921-School Food Service



- **Annual Financial Reporting**
 - Annual Budget Document Preparation
 - 2015 - 2016 Approved Budget
 - 2014 - 2015 Approved Budget
 - 2013 - 2014 Approved Budget
 - 2012 - 2013 Approved Budget
 - 2011 - 2012 Approved Budget
 - 2010 - 2011 Approved Budget
 - Annual Audit Reports
 - C.A.F.R. 2015 (Audit)
 - C.A.F.R. 2014 (Audit)
 - C.A.F.R. 2013 (Audit)
 - C.A.F.R. 2012 (Audit)
 - Annual Financial Report 2011(Audit)
 - C.A.F.R. 2010 (Audit)
 - Financial Policies
 - Financial Policies - (Accounting Policy, Audit Policy, Budget Policy, Debt Policy, Fund Balance Policy)

Human Resources

Job Openings

To see job openings for Northampton County click [here](#).

Major Services:

- Process an accurate and timely payroll for Northampton County employees in accordance with federal, state regulations and county policy.

NOTICE OF PUBLIC HEARING

The Board of Supervisors of the County of Northampton, Virginia, will hear public comments on the estimated revenues, projected expenditures and supporting tax rates of the Fiscal Year 2017 Budget as set out below at a public hearing scheduled for Tuesday, May 31, 2016, at 7:00 p.m., in the Board Room, 16404 Courthouse Road, Eastville, VA.

GENERAL FUND

Revenues

General Property Taxes	\$17,750,591
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	\$25,981,991

Expenditures

General Government Administration	\$ 2,012,305
Judicial Administration	\$ 695,367
Public Safety	\$ 4,621,059
Public Works	\$ 2,194,787
Health & Welfare	\$ 597,340
Education	\$ 131,723
Parks, Recreation & Culture	\$ 410,692
Community Development	\$ 1,171,710
Non-Departmental	\$14,147,008
Expenditure Totals	\$25,981,991

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	\$ 8,684,553
Revenue Totals	\$18,051,688

Expenditures

School Instruction	\$11,545,628
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	\$18,051,688

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

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, 2016 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.

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 2016 are proposed to be set as follows:

	<u>Tax Year 2015 (Current)</u>	<u>Tax Year 2016 (Proposed)</u>
Real Estate:	\$0.6805 per \$100 assessed value	\$0.8453 per \$100 assessed value
Mobile Homes:	\$0.6805 per \$100 assessed value	\$0.8453 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.

NORTHAMPTON COUNTY, VA

Annual Operating Budget

Fiscal Year 2017

July 1, 2016 – June 30, 2017

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.

Board of Supervisor Priorities

The Board focus has been on essential services including:

- Schools
- Emergency Medical Services
- Fire response
- Law Enforcement
- Social Services
- Waste Collection and Recycling
- Building Inspections
- Zoning
- Parks & Rec
- Code Compliance
- Economic Development

What the Proposed FY 17 Budget Provides

- 4 new EMTs
- Enhanced retirement for EMS personnel
- School Resource Officer (contingent upon receipt of grant)
- Parks & Rec FT Assistant
- PT Building Inspector
- 2 – PT Reassessment Field Workers
- 2% pay raise for State, Compensation Board, and County employees
- Sheriff Training Officers' stipend
- \$302,000 increased contribution to the School Budget
- Sheriff vehicle
- Landfill loader tires

Proposed Tax Rates for the FY17 Budget

	Tax Year 2015 Tax Rate Per Hundred	Reassessed Tax Rate Tax Year 2016	Tax Year 2016 (Proposed) Tax Rate Per Hundred
Real Estate	.6805	.8253	.8300
Mobile Homes	.6805	.8253	.8300
Solar Installations	.49		.49
Wind Generation	.49		.49
Personal Property	3.90		3.90
Aircraft	3.90		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

Budget Comparison – Advertised

FUND EXPENDITURES	2015 ACTUAL AMOUNT	2016 ADOPTED BUDGET	2017 PROPOSED BUDGET	FY17 - FY16 VARIANCE	% CHANGE
General Fund	\$24,689,240	\$25,497,243	\$25,981,991	\$484,748	1.90%
Less Transfers	(\$13,294,466)	(\$13,587,874)	(\$13,779,256)	(\$191,382)	1.41%
Net General Fund	\$11,394,774	\$11,909,369	\$12,202,735	\$293,366	2.46%
Social Services Fund	\$2,296,326	\$2,509,312	\$2,500,685	(\$8,627)	-0.34%
Less Transfers	\$0	(\$73,558)	(\$73,558)	\$0	0.00%
Net Social Services Fund	\$2,296,326	\$2,435,754	\$2,427,127	(\$8,627)	-0.35%
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	\$187,298	(\$12,419)	-6.22%
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	\$20,448,628	\$412,205	2.06%
Net Grand Total	\$42,334,663	\$42,084,133	\$42,449,757	\$325,124	0.77%

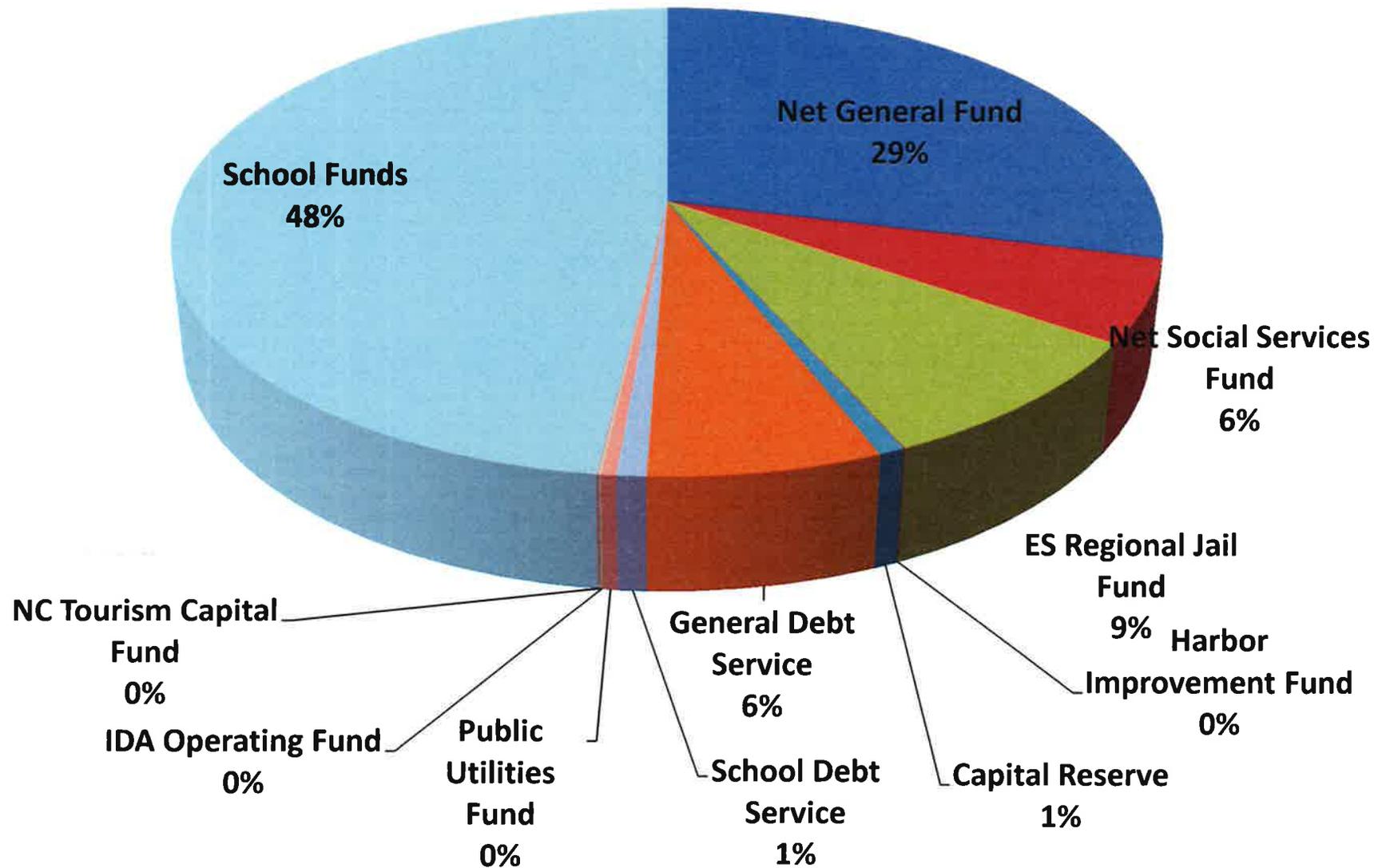
Changes to the Advertised Budget to Attain an \$0.83 Tax Rate

- Add 2 PT Field Workers for Reassessment
- Reduce school contribution
- Reduce number of Sheriff's tires
- Add partial offset for solid waste hauling contract increase

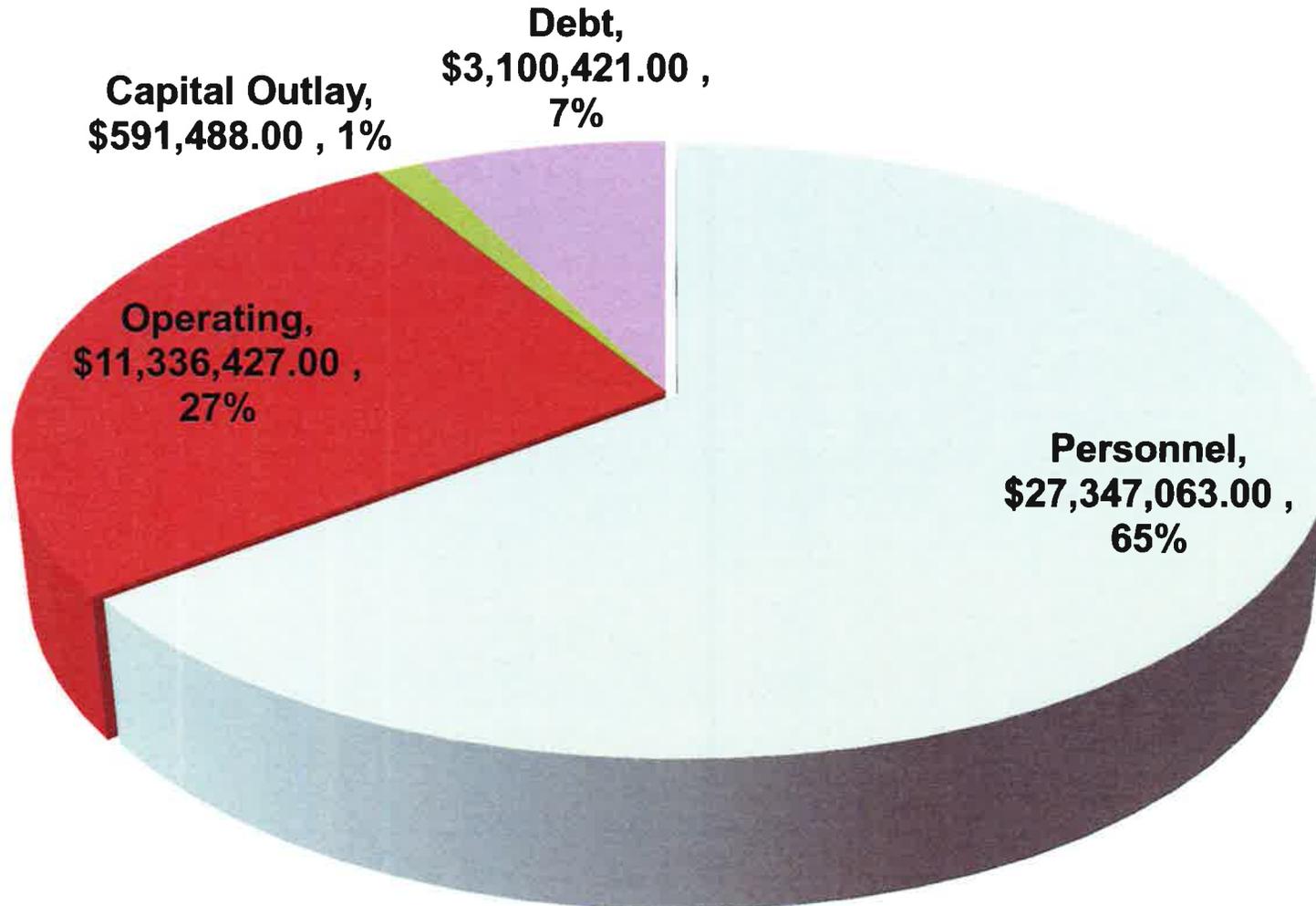
Budget Comparison - Proposed

FUND EXPENDITURES	2015 ACTUAL AMOUNT	2016 ADOPTED BUDGET	2017 PROPOSED 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%

FY2017 BUDGET - BOS REVISED



ALL FUNDS - BREAKDOWN BY CATEGORY

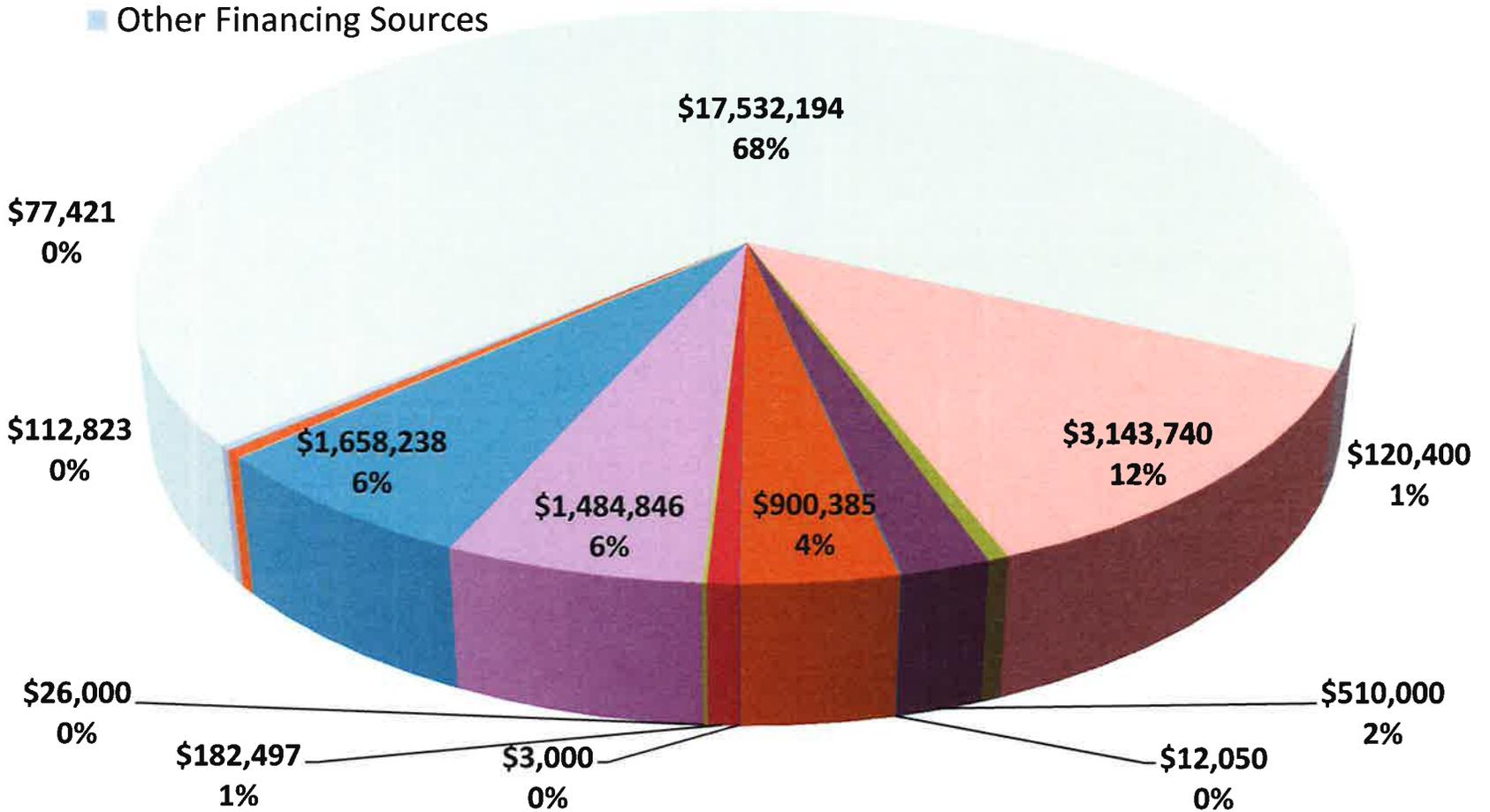


GENERAL FUND

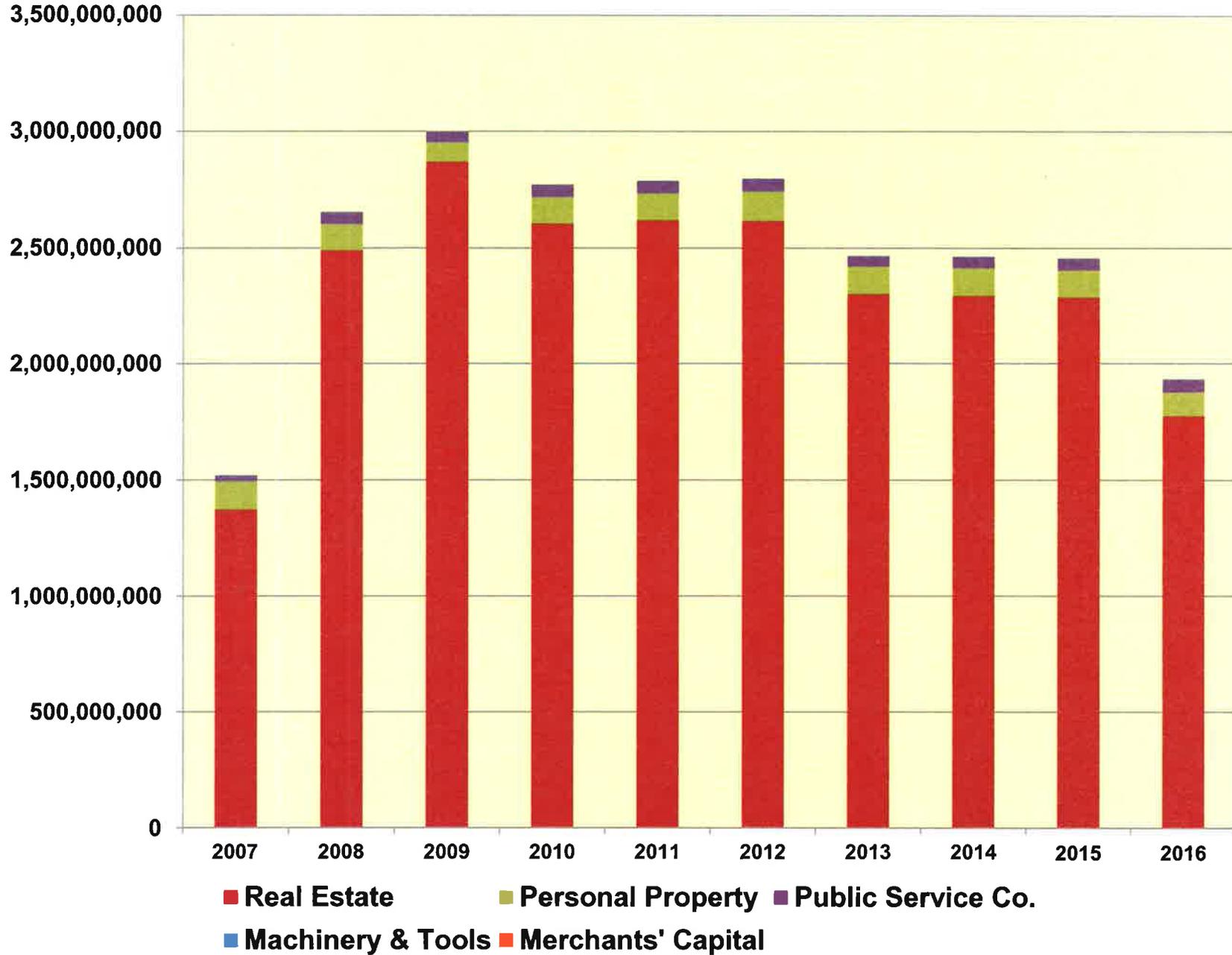


General Fund Where the Money Comes From

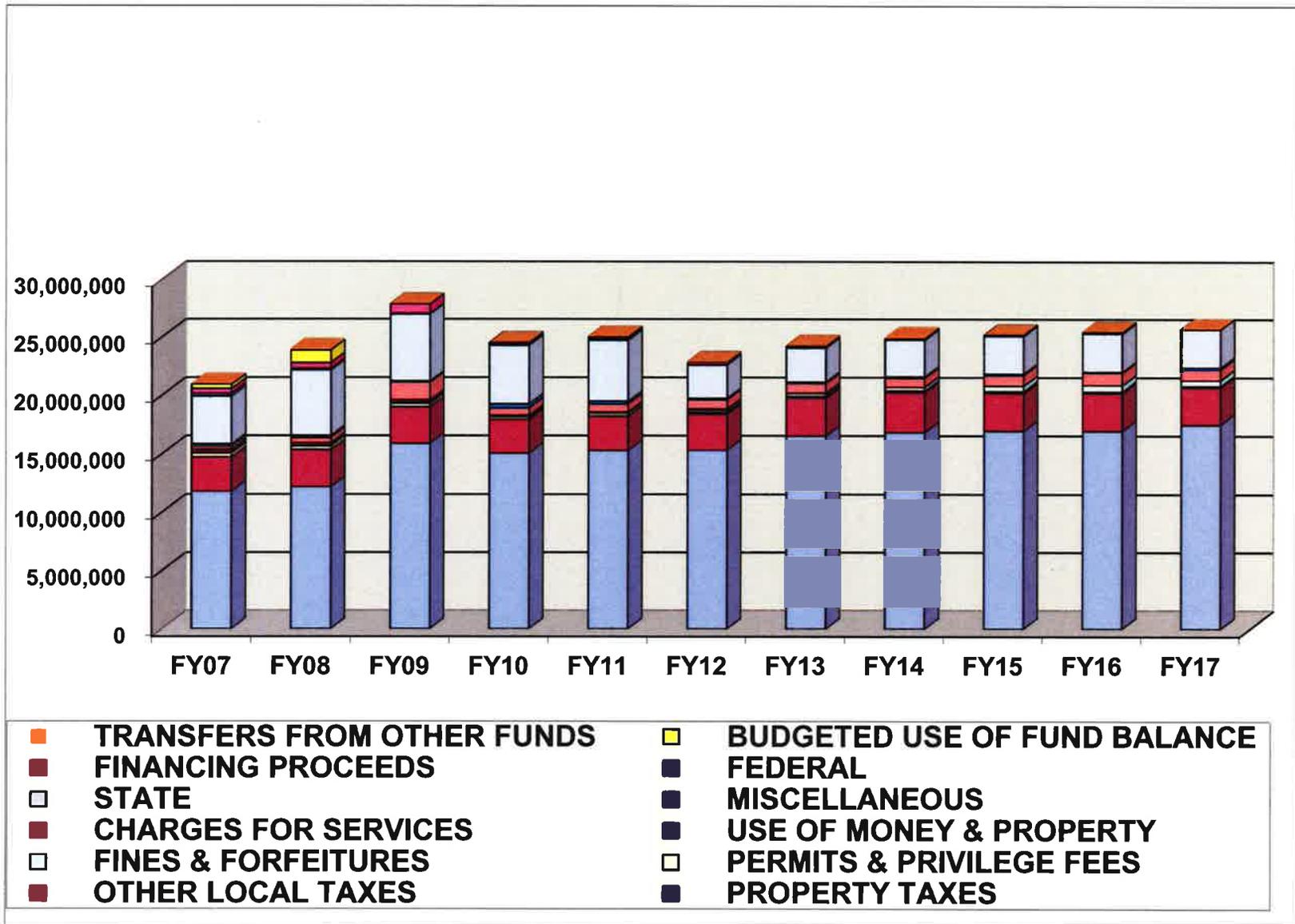
- General Property Taxes
- Permits, Privilege Fees & Reg Licenses
- Use of Money & Property
- Miscellaneous
- Payments in Lieu of Taxes
- Shared Expenses
- Other Financing Sources
- Other Local Taxes
- Fines & Forfeitures
- Charges for Service
- Recovered Costs
- Non-Categorical
- Categorical Aid



Taxable Assessed Property Values

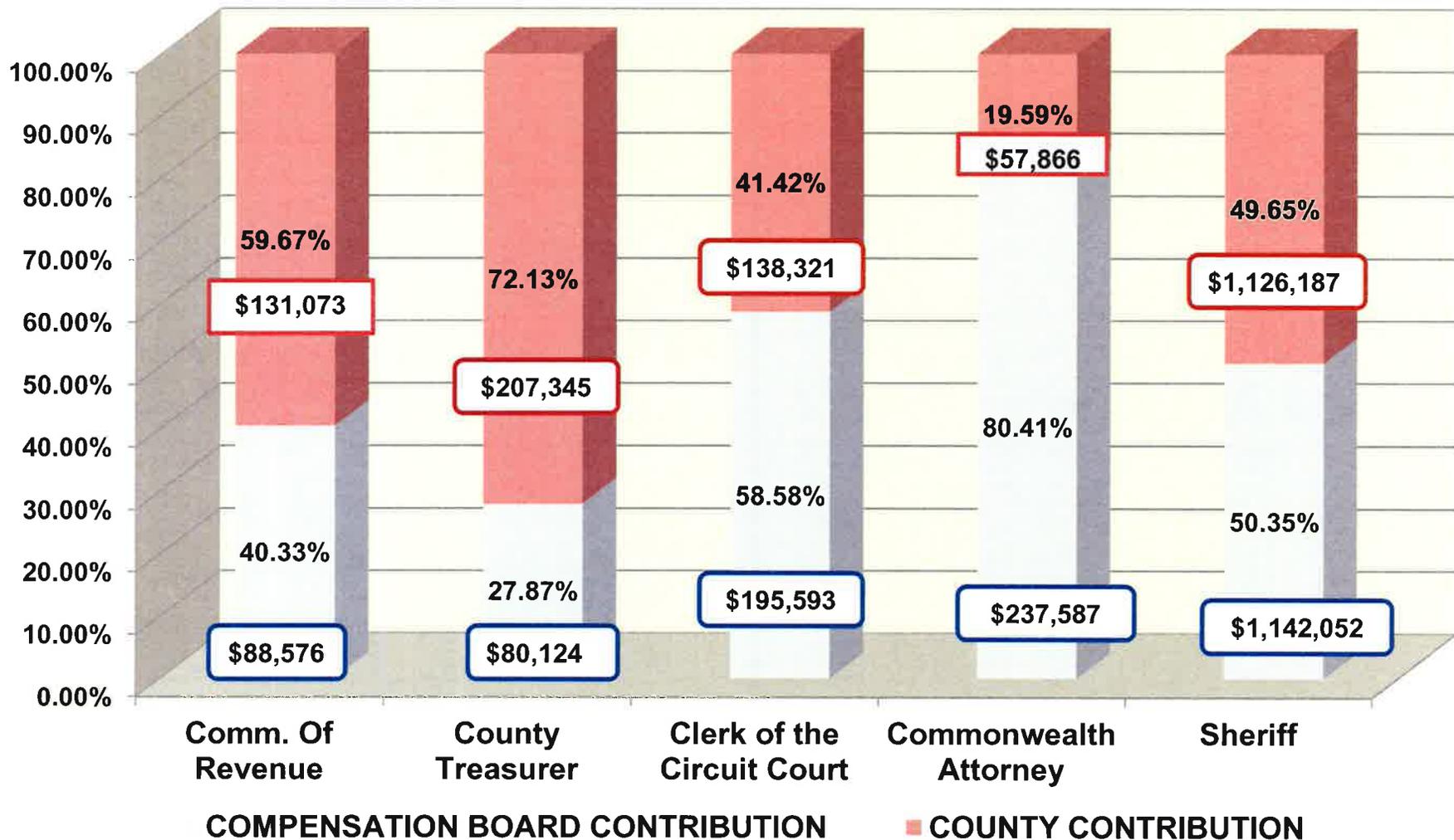


GENERAL FUND REVENUES BY CLASSIFICATION
(Includes Jail)



CONSTITUTIONAL OFFICES

COMP BOARD FUNDING VS COUNTY FUNDING



Revenue Changes in Detail

Several State Aid Funds have been highly unsteady.

- Sales Tax – increase by \$2,474
- Recordation Tax – decline by \$10,000
- Compensation Board – increase by \$20,710

Local Revenues are mostly holding steady or slight decline.

- MV License Tax – decline by \$50,000
- Courthouse Fees – decline by \$10,000
- Solid Waste Fees – decline by \$153,687

WHERE THE MONEY GOES

JUDICIAL ADMIN.
\$695,367

16

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

Circuit Court - \$28K General District - \$5K
Magistrates - \$4K J&DR Court - \$5K
Clerk of Court - \$334K Victim Witness - \$24K
Commonwealth Attorney - \$295K

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

NON-
DEPARTMENTAL,
\$13,892,464

54%

Insurance - \$144K
Transfers Out - \$13.6M
Contingency - \$191K

PUBLIC WORKS
\$2,222,102

Public Wks - \$87K
Solid Waste - \$1.5M
Facilities Mgmt - \$617K

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

PARKS,
RECREATION &
CULTURE \$410,692

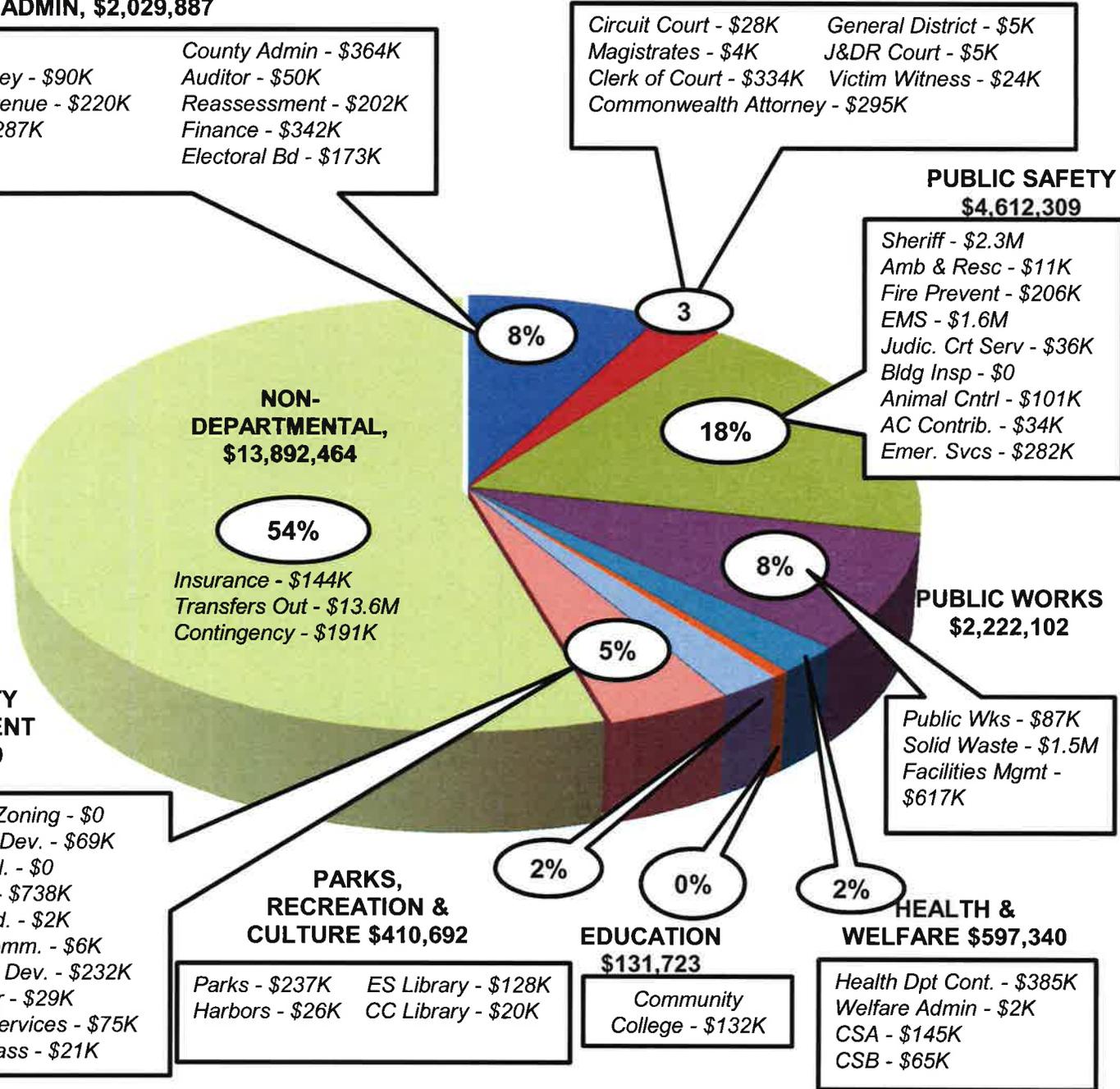
Parks - \$237K ES Library - \$128K
Harbors - \$26K CC Library - \$20K

EDUCATION
\$131,723

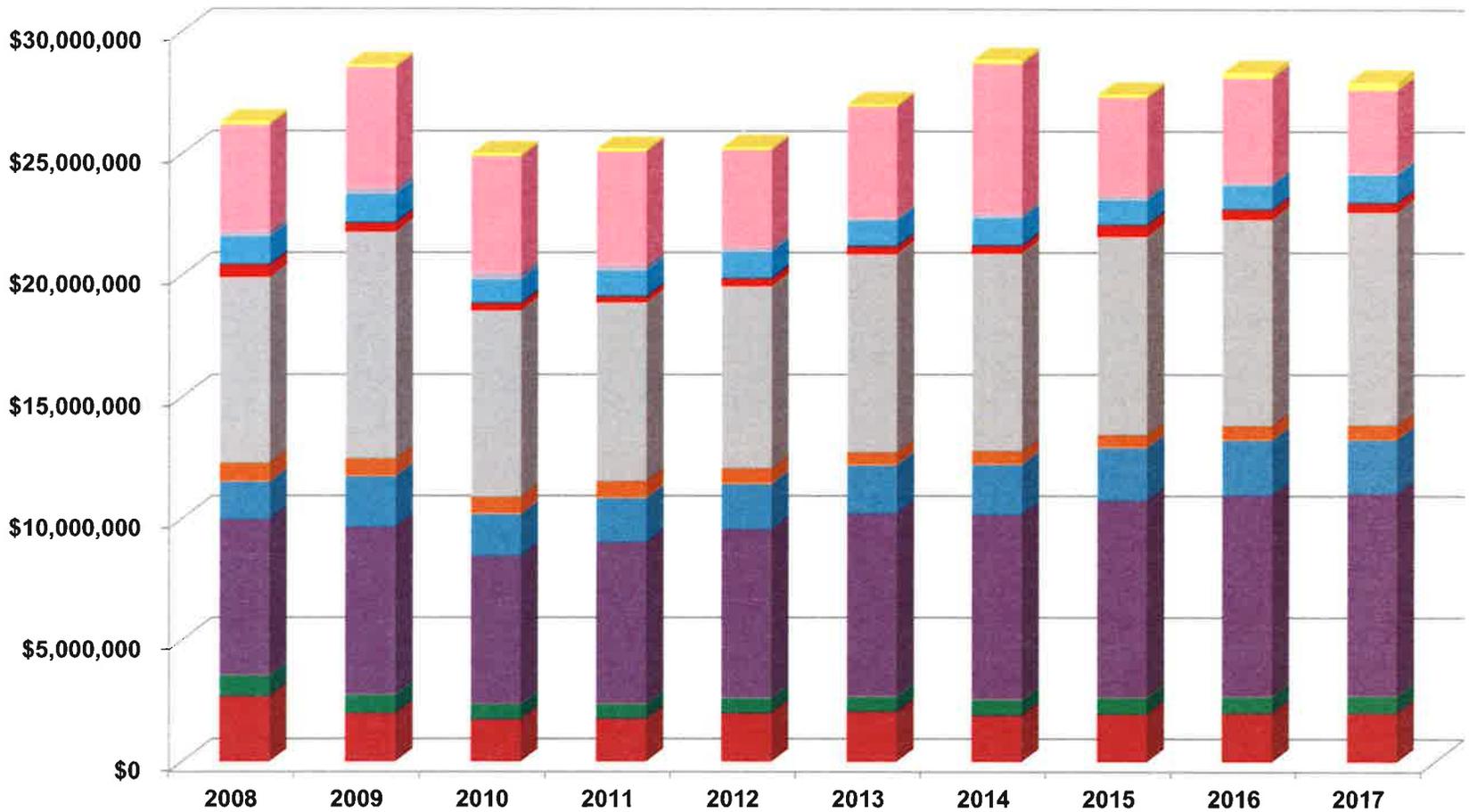
Community
College - \$132K

HEALTH &
WELFARE \$597,340

Health Dpt Cont. - \$385K
Welfare Admin - \$2K
CSA - \$145K
CSB - \$65K



Expenditures by Function (inc. Jail)
General Fund



- General Government Administration
- Judicial Administration
- Public Safety
- Public Works
- Health and Welfare
- Education
- Parks, Rec and Cultural
- Community Development
- Debt Service Equip Leases
- Transfers Out (Includes Debt Service Funds)
- Non-Governmental

General Fund Chart

	2016 Adopted Budget	2017 Budget Com Rec.	FY17 minus FY16	% Difference
100-1101 - General, Board of Supervisors	\$40,280	\$45,898	\$5,618	14%
100-1201 - General, County Administrator	\$369,073	\$363,851	(\$5,222)	-1%
100-1204 - General, County Attorney	\$78,852	\$89,914	\$11,062	14%
100-1208 - General, Independent Auditor	\$48,875	\$50,000	\$1,125	2%
100-1209 - General, Commissioner of the Revenue	\$215,763	\$219,649	\$3,886	2%
100-1210 - General, General Reassessment	\$174,056	\$202,392	\$28,336	16%
100-1213 - General, County Treasurer	\$283,574	\$287,469	\$3,895	1%
100-1220 - General, Finance	\$334,051	\$341,784	\$7,733	2%
100-1240 - General, Information Technology	\$263,826	\$255,585	(\$8,241)	-3%
100-1301 - General, Electoral Board	\$189,643	\$173,345	(\$16,298)	-9%
100-1302 - General, Re-Districting/Census	\$0	\$0	\$0	
100-2101 - General, Circuit Court	\$29,961	\$28,206	(\$1,755)	-6%
100-2102 - General, General District Court	\$5,960	\$5,080	(\$880)	-15%
100-2103 - General, Magistrates	\$3,725	\$3,725	\$0	0%
100-2104 - General, Juvenile & Domestic Relations Ct	\$5,260	\$5,270	\$10	0%
100-2106 - General, Clerk of the Circuit Court	\$304,922	\$333,914	\$28,992	10%
100-2107 - General, Victim Witness	\$20,431	\$23,719	\$3,288	16%
100-2201 - General, Commonwealth Attorney	\$306,720	\$295,453	(\$11,267)	-4%
100-3102 - General, Sheriff	\$2,323,613	\$2,307,176	(\$16,437)	-1%
100-3203 - General, Ambulance & Rescue	\$11,456	\$11,410	(\$46)	0%
100-3204 - General, Fire Prevention	\$204,521	\$206,438	\$1,917	1%
100-3205 - General, Emergency Medical Services	\$1,357,178	\$1,634,257	\$277,079	20%
100-3302 - General, Care & Confinement	\$0	\$0	\$0	
100-3303 - General, Judicial Court Services	\$35,580	\$35,580	\$0	0%
100-3401 - General, Building Inspections	\$138,873	\$0	(\$138,873)	-100%
100-3502 - General, Animal Control	\$100,611	\$100,958	\$347	0%
100-3503 - General, Animal Control Contribution	\$33,138	\$34,469	\$1,331	4%
100-3505 - General, Emergency Services	\$339,375	\$282,021	(\$57,354)	-17%

General Fund Chart (cont')

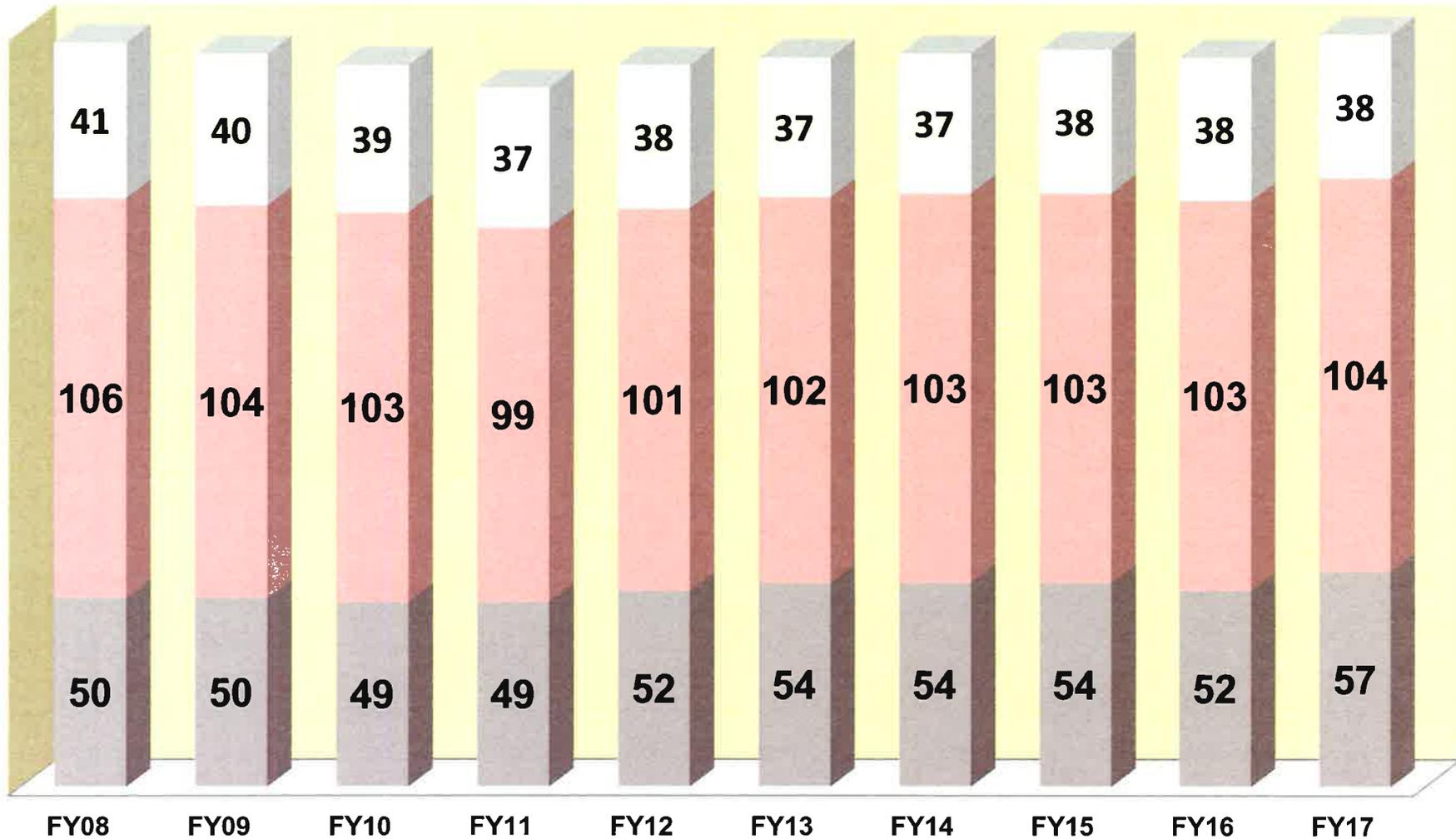
	2016 Adopted Budget	2017 Budget Com Rec.	FY17 minus FY16	% Difference
100-4101 - General,Public Works Administration	\$86,241	\$87,264	\$1,023	1%
100-4204 - General,Solid Waste Services	\$1,484,142	\$1,517,991	\$33,849	2%
100-4302 - General,Facilities Management	\$672,915	\$616,847	(\$56,068)	-8%
100-5101 - General,Local Health Department	\$385,049	\$385,049	\$0	0%
100-5205 - General,Chapter X Board (CSB)	\$65,941	\$65,491	(\$450)	-1%
100-5301 - General,Welfare Administration	\$1,800	\$1,800	\$0	0%
100-5309 - General,Comprehensive Services Act	\$145,000	\$145,000	\$0	0%
100-6501 - General,Community College	\$131,723	\$131,723	\$0	0%
100-7101 - General,Parks & Recreation	\$185,549	\$236,953	\$51,404	28%
100-7107 - General,Harbors & Boat Ramps	\$104,492	\$26,180	(\$78,312)	-75%
100-7302 - General,Eastern Shore Regional Library	\$124,892	\$127,559	\$2,667	2%
100-7303 - General,Cape Charles Public Library	\$20,000	\$20,000	\$0	0%
100-8101 - General,Planning & Zoning	\$332,197	\$0	(\$332,197)	-100%
100-8102 - General,Community Development	\$68,946	\$68,946	\$0	0%
100-8104 - General,Code Compliance	\$72,575	\$0	(\$72,575)	-100%
100-8105 - General,Economic Development	\$151,030	\$738,141	\$587,111	389%
100-8106 - General,Wetlands Board	\$2,102	\$2,102	\$0	0%
100-8107 - General,Planning Commission	\$6,180	\$6,180	\$0	0%
100-8108 - General,Other Economic Development	\$210,806	\$231,606	\$20,800	10%
100-8203 - General,Soil & Water Conservation	\$28,783	\$28,783	\$0	0%
100-8301 - General,Extension Service Administration	\$67,983	\$75,302	\$7,319	11%
100-8305 - General,Extension Service-Johnson Grass	\$5,473	\$20,650	\$15,177	277%
100-9503 - General,General Insurance	\$125,500	\$144,008	\$18,508	15%
100-9600 - General,Transfers Out	\$13,587,874	\$13,557,772	(\$30,102)	0%
100-9800 - General,Debt Service	\$102,357	\$0	(\$102,357)	-100%
100-9900 - General,Contingency	\$108,376	\$190,684	\$82,308	76%
Expenditure Grand Totals:	\$25,497,243	\$25,763,594	\$266,351	1%

OF COUNTY EMPLOYEES - FY2008 thru FY2017

"STATE" MANAGED FULL-TIME EMPLOYEES

■ CONSTITUTIONAL OFFICERS & FULL-TIME EMPLOYEES

■ BOS FULL-TIME EMPLOYEES



FY2017 COUNTY STAFF

<u>BOARD OF SUPERVISORS' EMPLOYEES</u>		
DEPARTMENT	# FULL-TIME	# PART-TIME
BOARD OF SUPERVISORS	5	0
COUNTY ADMINISTRATION	2	0
COUNTY ATTORNEY	0	1
FINANCE	4	0
INFORMATION TECHNOLOGY	2	0
VICTIM WITNESS	0	1
EMERGENCY MEDICAL SERVICES	23	16
BUILDING INSPECTIONS	2	1
PUBLIC WORKS ADMINISTRATION	1	0
SOLID WASTE SERVICES	4	19
FACILITIES MANAGEMENT	5	2
PUBLIC UTILITIES	2	0
PARKS & RECREATION	2	19
HARBORS & BOATS	0	2
PLANNING & ZONING	4	0
CODE COMPLIANCE	0	1
ECONOMIC DEVELOPMENT	1	0
TOTAL EMPLOYEES	57	62

<u>CONSTITUTIONAL OFFICERS & THEIR EMPLOYEES</u>		
DEPARTMENT	# FULL-TIME	# PART-TIME
COMMISSIONER OF THE REVENUE	5	
COUNTY TREASURER	4	
COMMONWEALTH ATTORNEY	3	1
CLERK OF THE CIRCUIT COURT	4	
SHERIFF	33	2
CARE & CONFINEMENT OF PRISONERS	53	
ANIMAL CONTROL	2	
TOTAL EMPLOYEES	104	3
<p><i>NOTE: STATE FUNDING IS PROVIDED TO OFFSET THE COST OF SOME OR ALL OF THE WAGES FOR CONSTITUTIONAL OFFICERS/EMPLOYEES & STATE MANAGED EMPLOYEES</i></p>		
<u>"STATE" MANAGED EMPLOYEES</u>		
DEPARTMENT	# FULL-TIME	# PART-TIME
EXTENSION SERVICES	3	2
ELECTORAL BOARD	2	1
SOCIAL SERVICES	33	2
TOTAL EMPLOYEES	38	5

<u>TOTAL EMPLOYEE COUNT</u>	
FULL TIME	PART TIME
199	70

General Fund

EXPENDITURES – EMPLOYEE COMPENSATION

- 2% Cost of Living Allowance (COLA), effective December 1, 2016, is in this proposed budget for all County staff, State Employees and Constitutional Offices.
- 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 FY17 is 8.16%, a decrease from 9.64%, extending an enhanced retirement benefit to EMS employees while realizing a small savings. However, the Group Life Insurance Employer (GLIP) contribution rate for FY17 is 1.31%, up from 1.19%

General Fund Position Increases

- New positions added:
- EMS – 4 EMTs
- Parks & Recreation – Assistant
- Sheriff – School Resource Officer, contingent upon grant funds
- Economic Development - Building Inspector (PT)
- Commissioner of the Revenue – Field Workers (2 – PT)

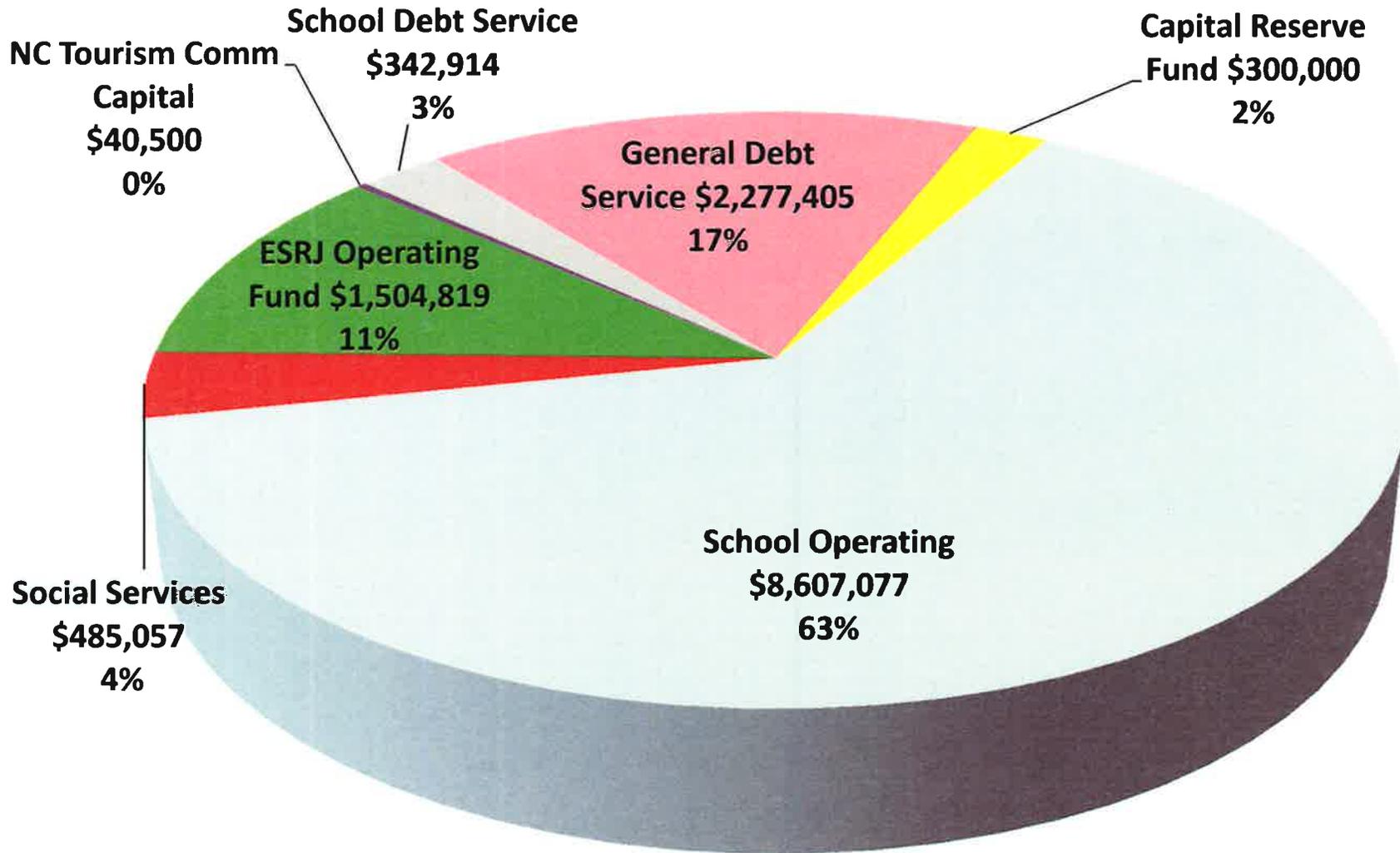
General Fund - EXPENDITURES

- Board of Supervisors - \$7,500 for salary study
- Commissioner of the Revenue / Reassessment - \$10,000 for Vision web hosting and training
- Clerk of Circuit Court – Approx. \$28,000 for record restoration (covered by state grant)
- Other Economic Development - \$20,800 for an additional bus route
- General Insurance - \$18,508 for increases in all insurance categories (property, motor vehicle, official liability, general liability)

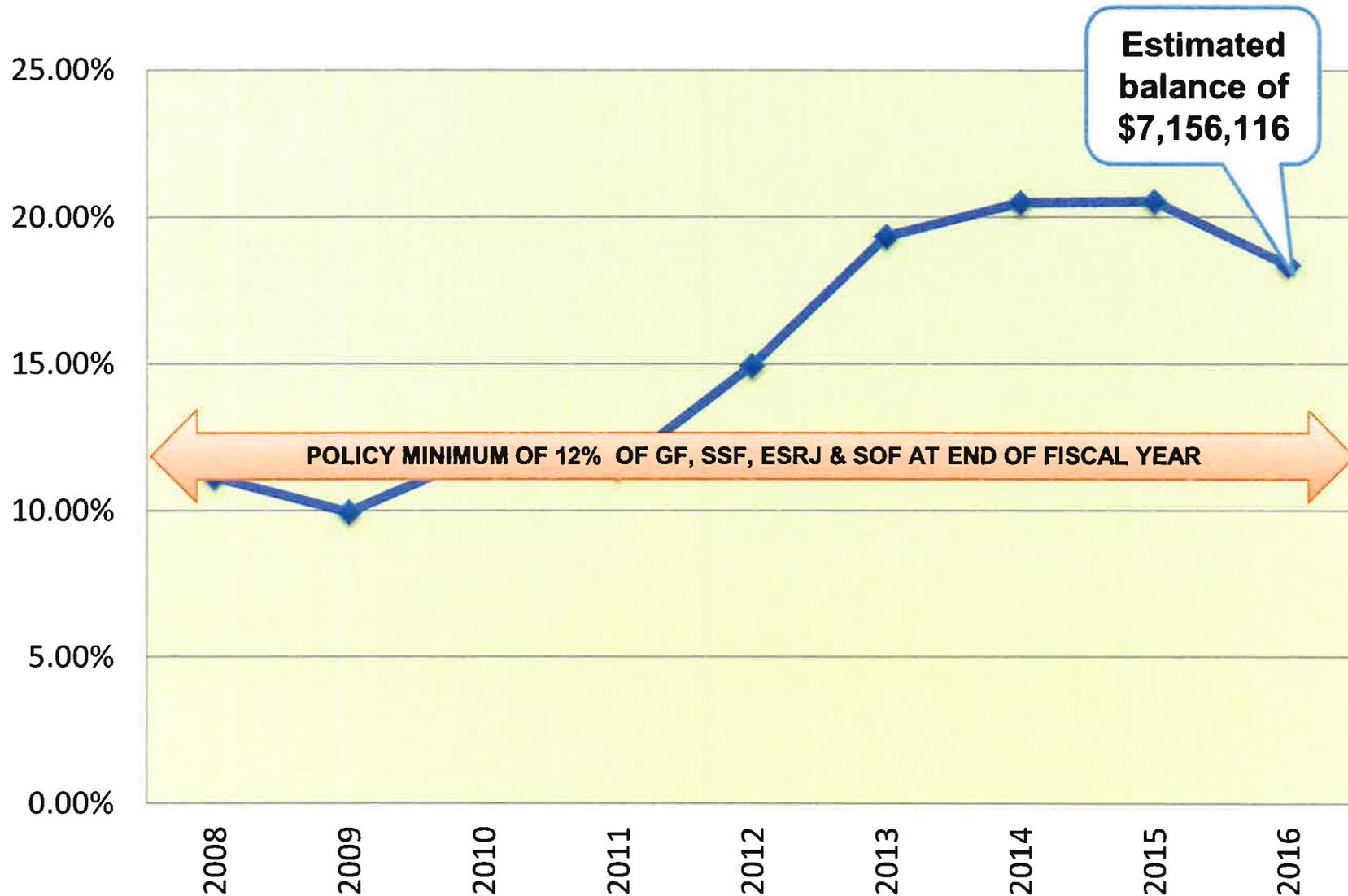
ADDITIONAL CAPITAL OUTLAYS

- **Sheriff** – \$38,938 for 1 vehicle (plus 3 vehicles purchased in advance to meet Sheriff and USDA requirements)
- **Electoral Board** - \$18,000 for voting machine leases (year 2 of 5)
- **Solid Waste** - \$25,000 to replace landfill loader tires
- **Solid Waste** - \$9,247 to replace 8 green boxes (year 3 of 9)
- **ES Community College** – Contribution of \$111,000 for A&E and site work for the replacement of the main campus building (year 3 of 3)
- **Harbors & Boats Fund** – \$20,000 to prepare Willis Wharf Spoils site.
- **Public Utilities Fund** - \$6,000 to paint water storage tank at Bayview

TRANSFERS OUT

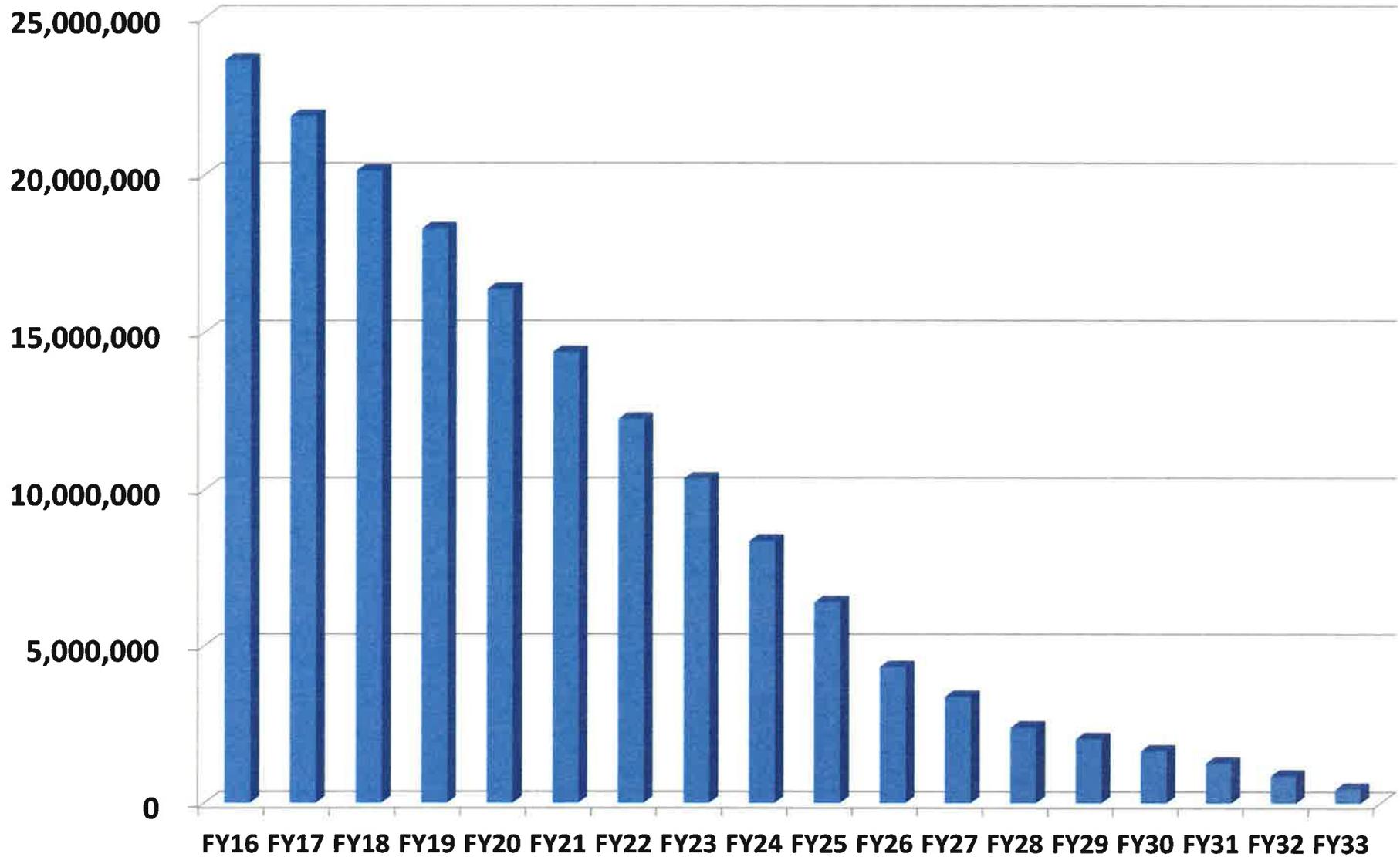


Unreserved/Undesignated General Fund Balance as a % of Expenditures, per policy

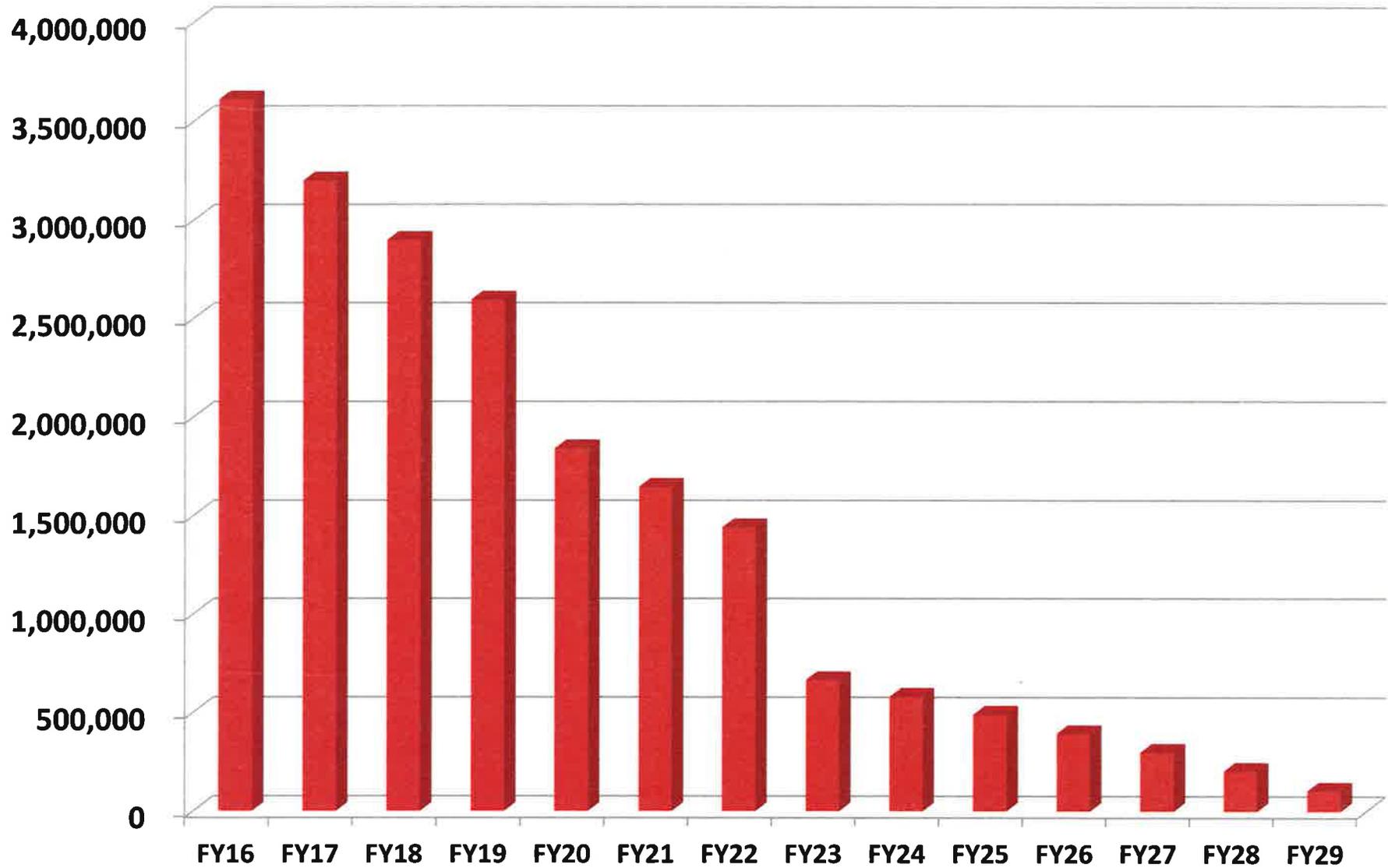


DEBT SERVICE FUNDS (COUNTY & SCHOOL)

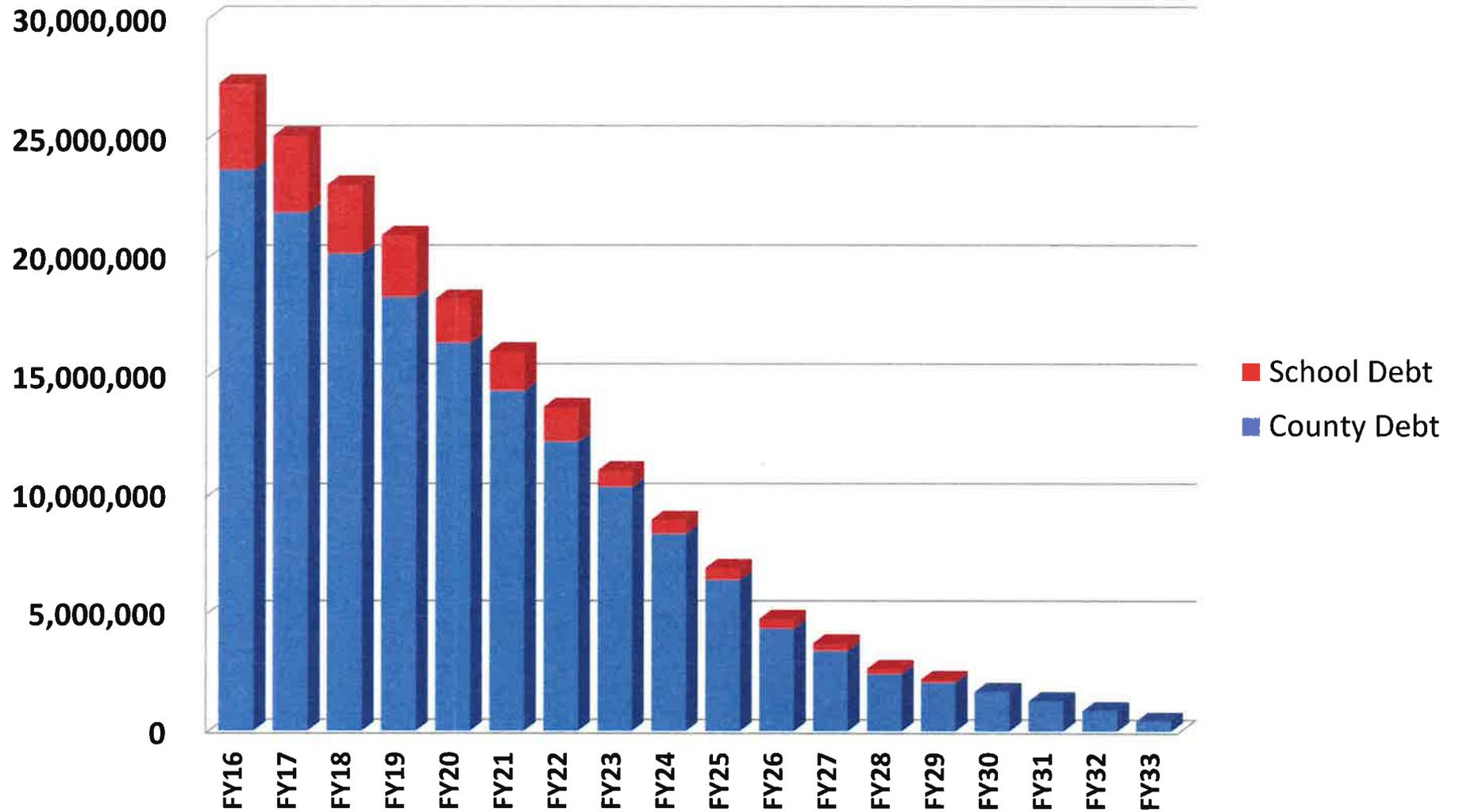
County Debt



School Debt



Combined County and School Debt

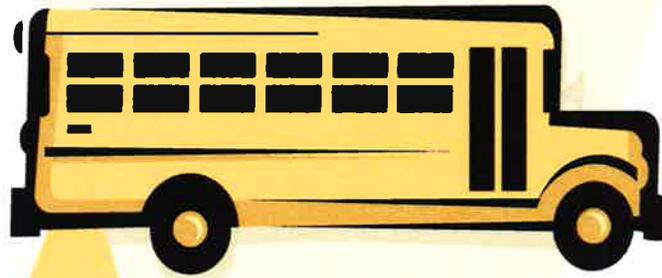


CAPITAL RESERVE FUND

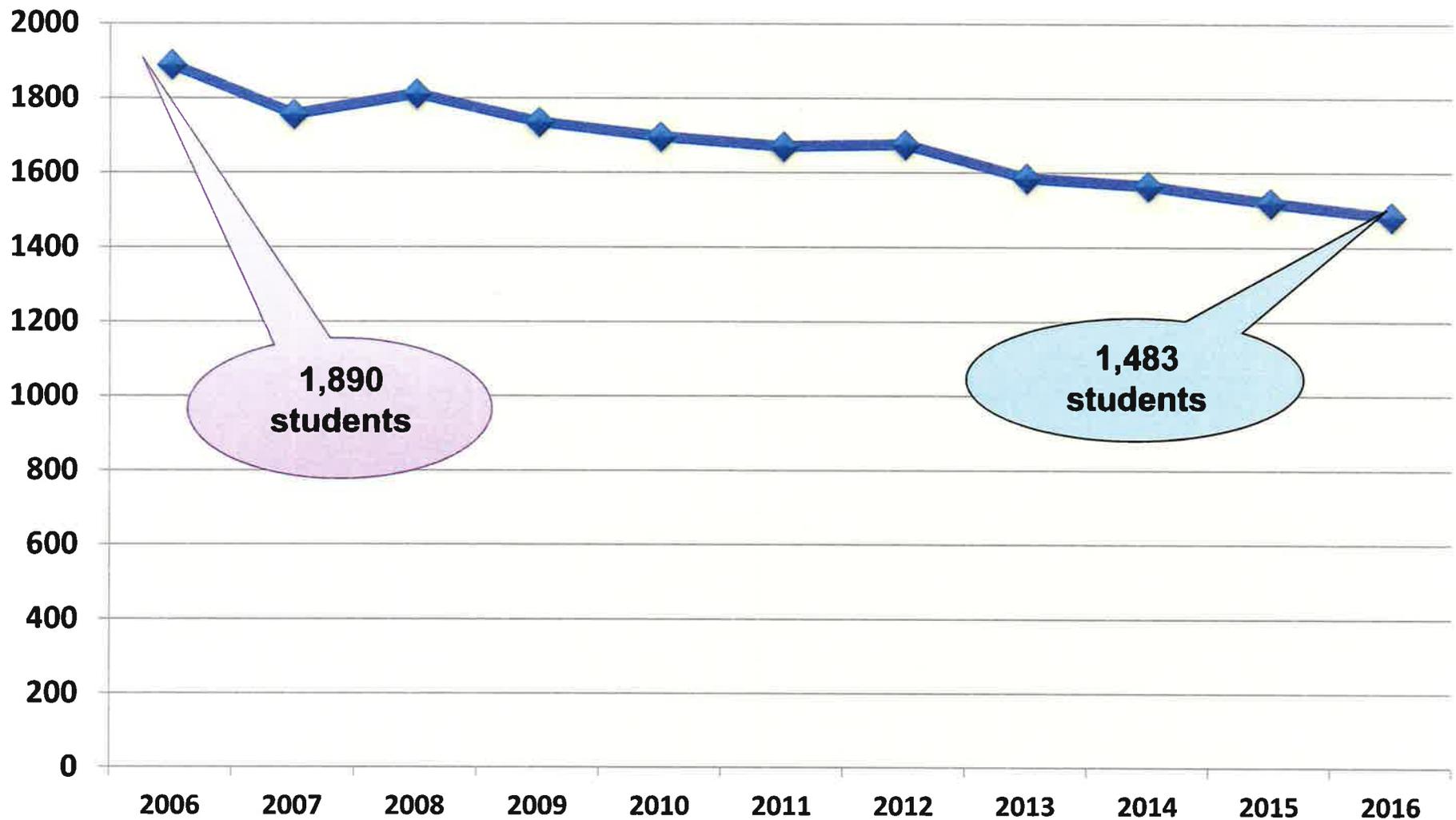
Starting with the Fiscal Year 2013 Budget, the Board of Supervisors implemented an informal policy to create a Capital Reserve Fund which would be funded from the difference in payments of the principal and interest as School & County Debt is retired. In the proposed FY17 budget, the Board is proposing to contribute \$300,000 as a new annual basis.

<u>DESCRIPTION OF ACTIVITY</u>	TOTAL	RUNNING ACCOUNT TOTAL
Contribution made in FY2013	\$ 252,299.00	\$ 252,299.00
Contribution made in FY2014	\$ 777,640.00	\$ 1,029,939.00
BOS 6/10/2014 Meeting - voted to transfer funds for capital projects of the school system	\$ (98,878.29)	\$ 931,060.71
BOS 6/22/2014 Meeting - voted to loan funds to school for teacher raises; said loan to be repaid from school's Certified Undesignated Fund Balance at the close of FY2014.	\$ (177,522.00)	\$ 753,538.71
Loan repaid on 6/30/2014	\$ 177,522.00	\$ 931,060.71
Contribution made in FY2015	\$ 777,640.00	\$ 1,708,700.71
BOS 5/26/2015 Meeting - voted to transfer funds for High School Wall Repairs	\$ (660,606.00)	\$ 1,048,094.71
Contribution in FY2016	\$ 777,640.00	\$ 1,825,734.71
Contribution Budgeted for FY2017	\$ 300,000.00	\$ 2,125,734.71

SCHOOL FUND



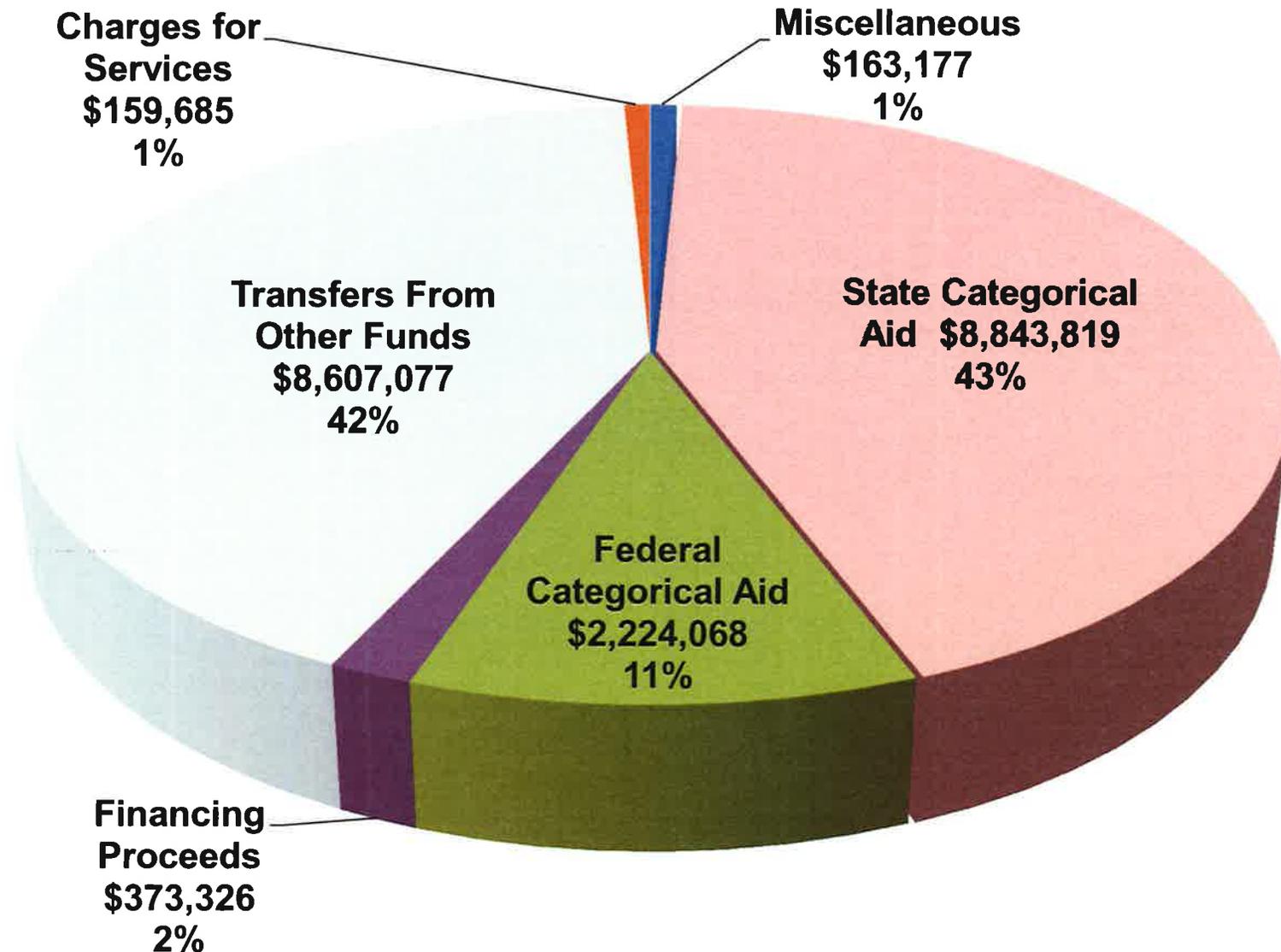
School March 31 ADM



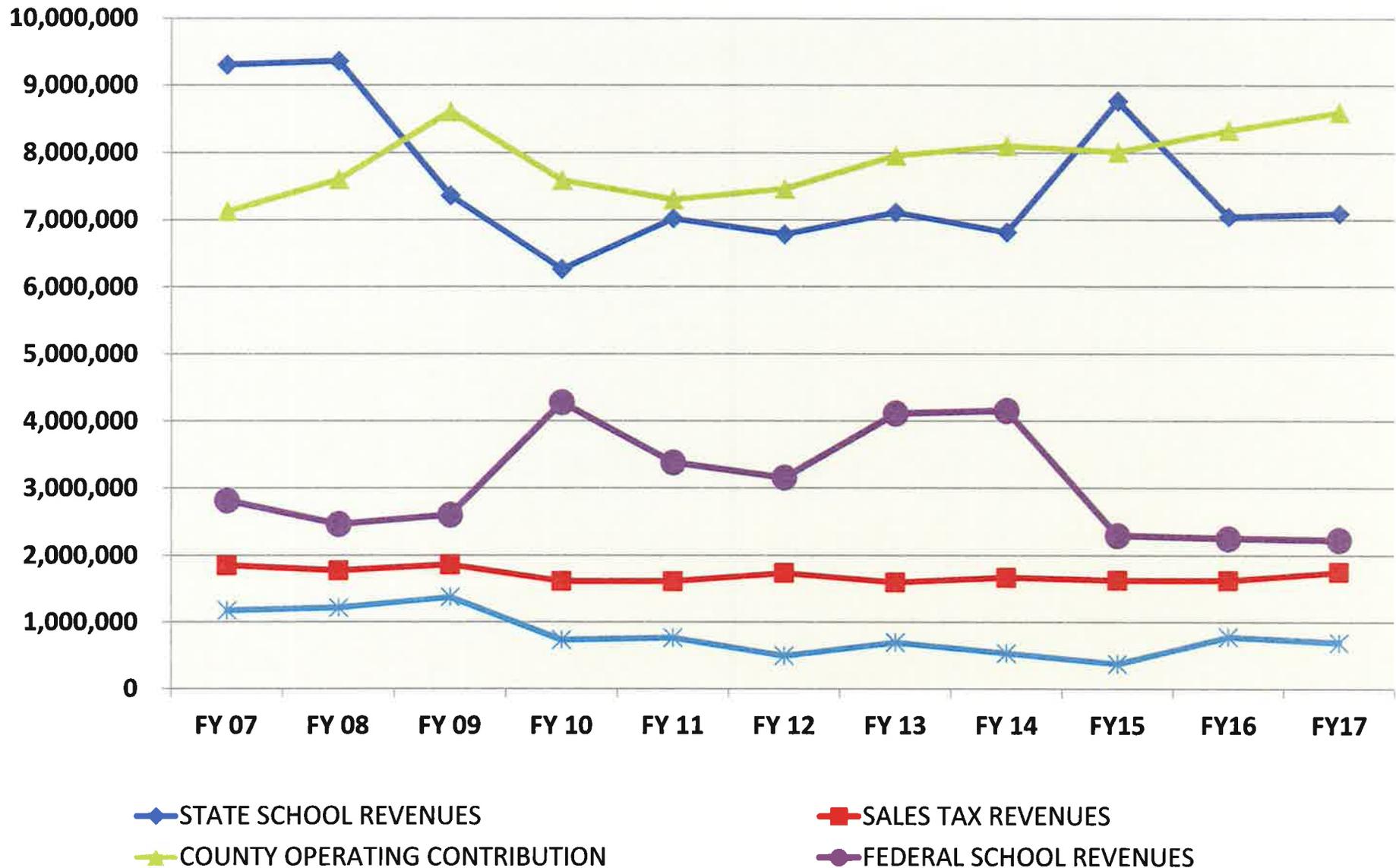
School Funds Detail-Budget Comparison

	2016 Adopted Budget	2017 Budget Committee	FY17 minus FY16	% Difference
Fund: 910 School Operating				
Expenditures				
910-6000 - School Operating, School Instruction	\$11,085,808.00	\$11,468,152.00	\$382,344.00	3.45%
910-6100 - School Operating, School Admin, Attendance&Health	\$1,806,953.00	\$1,915,291.00	\$108,338.00	6.00%
910-6200 - School Operating, School Pupil Transportation Serv	\$1,928,468.00	\$1,828,033.00	(\$100,435.00)	-5.21%
910-6300 - School Operating, School Operation & Maint Services	\$2,115,357.00	\$2,198,148.00	\$82,791.00	3.91%
910-6450 - School Operating, School Technology	\$676,266.00	\$564,588.00	(\$111,678.00)	-16.51%
Fund Total: School Operating	\$17,612,852.00	\$17,974,212.00	\$361,360.00	2.05%
Fund: 920 School Federal Grants Fund				
Expenditures				
920-6500 - School Federal Grants Fund, School Specific Program Expenses	\$1,513,655.00	\$1,490,191.00	(\$23,464.00)	-1.55%
Fund Total: School Federal Grants Fund	\$1,513,655.00	\$1,490,191.00	(\$23,464.00)	-1.55%
Fund: 921 School Food Service				
Expenditures				
921-6400 - School Food Service, School Food Services	\$909,916.00	\$906,749.00	(\$3,167.00)	-0.35%
Fund Total: School Food Service	\$909,916.00	\$906,749.00	(\$3,167.00)	-0.35%
Expenditure Grand Totals:	\$20,036,423.00	\$20,371,152.00	\$334,729.00	1.67%

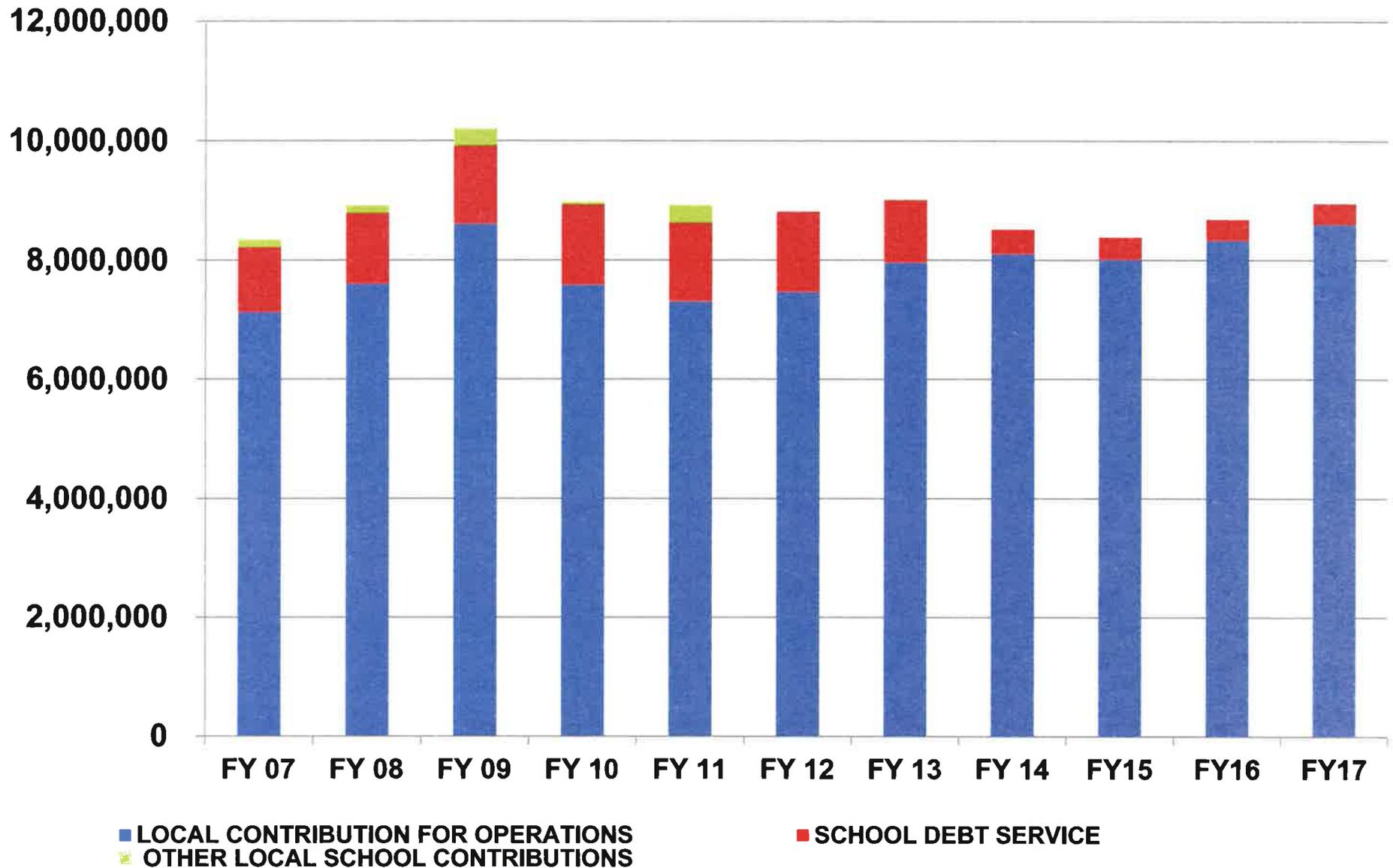
Where the Money Comes From School Operating Funds



School Operating Funds Revenues by Type

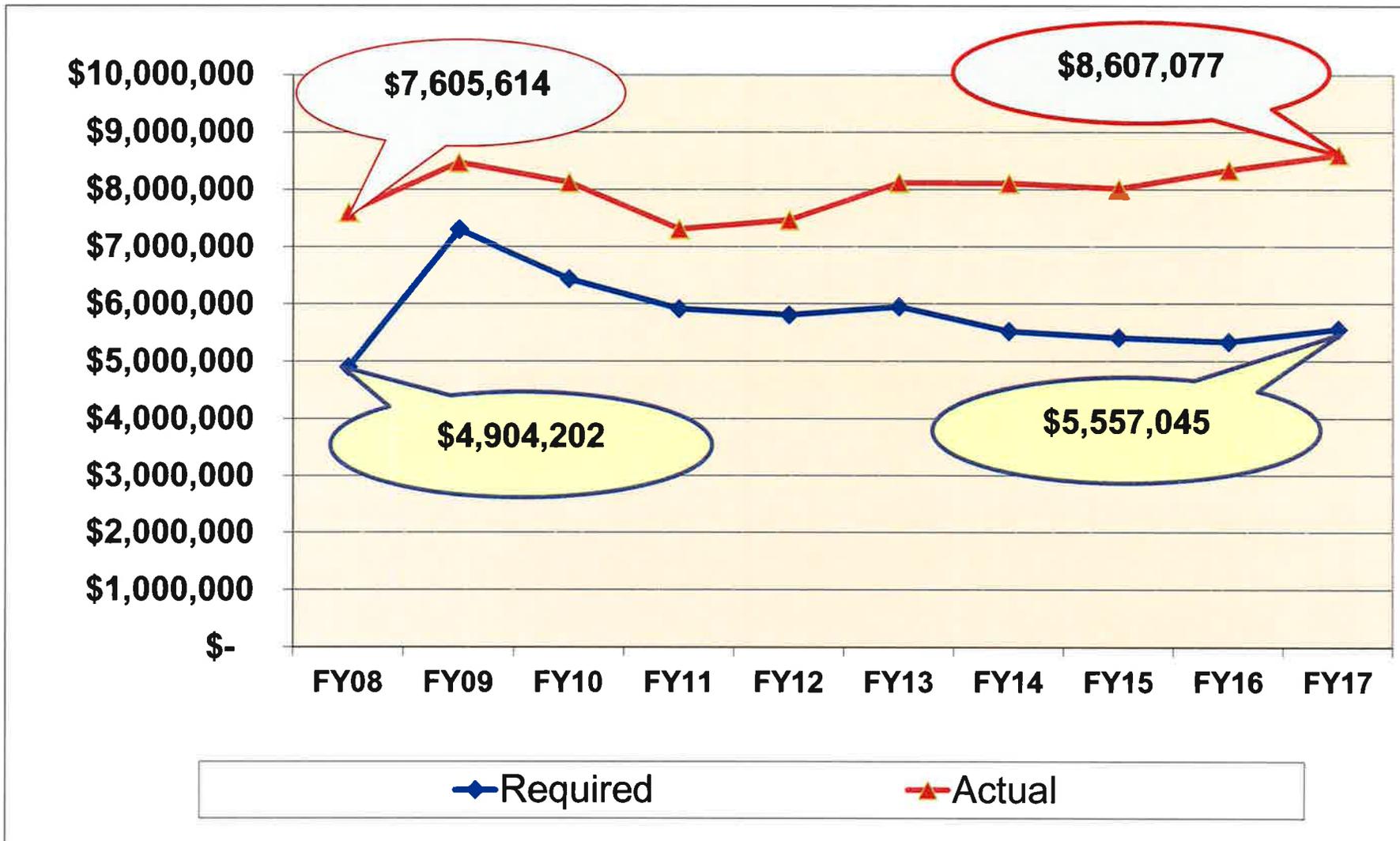


County Contributions to Schools



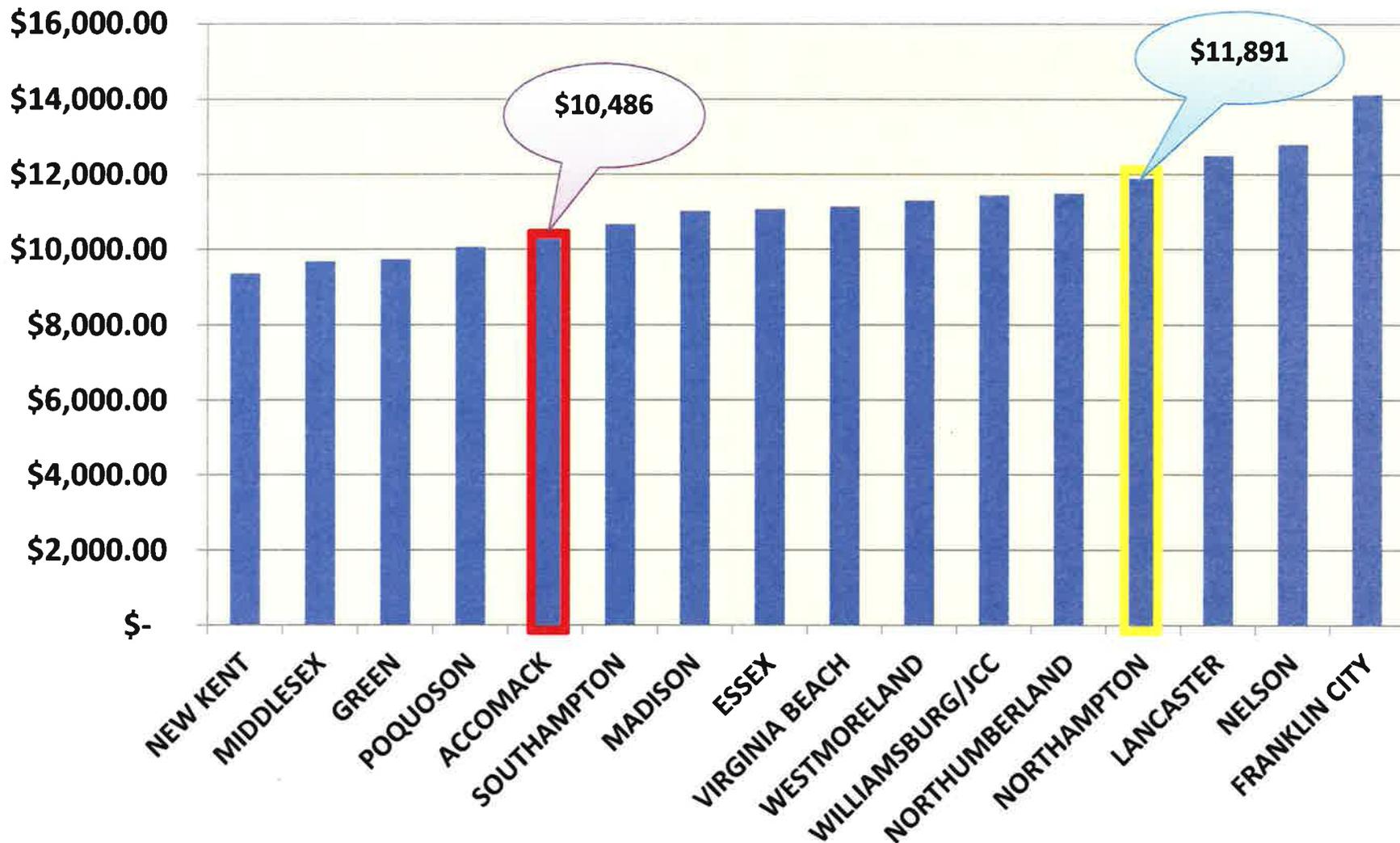
SCHOOL OPERATIONS

Required Local Effort vs. Actual Local Effort

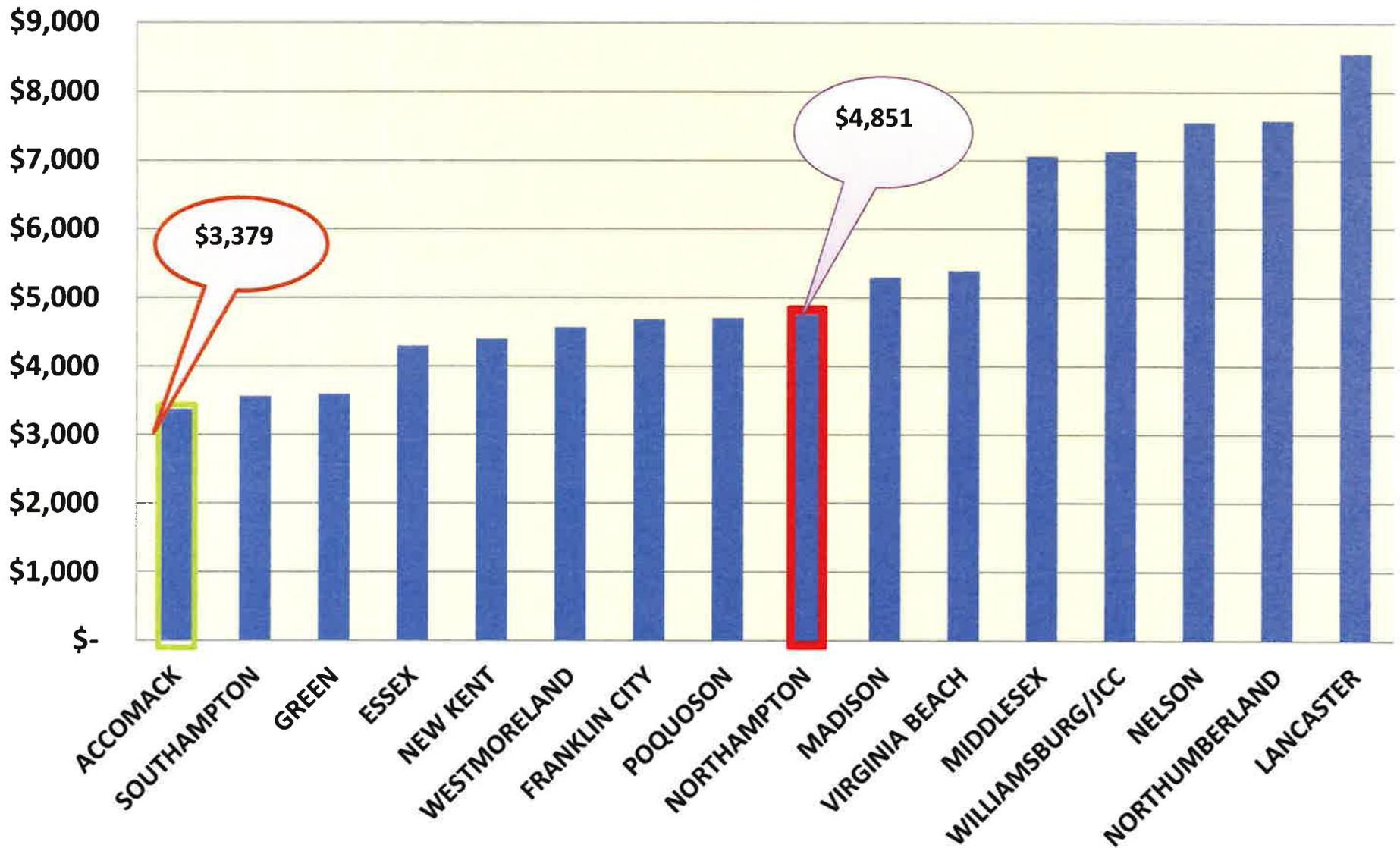


TOTAL PER PUPIL EXPENDITURES FOR FY2015

(based on the Superintendent's Annual Report)



LOCAL FUNDING PER PUPIL EXPENDITURE FOR FY2015

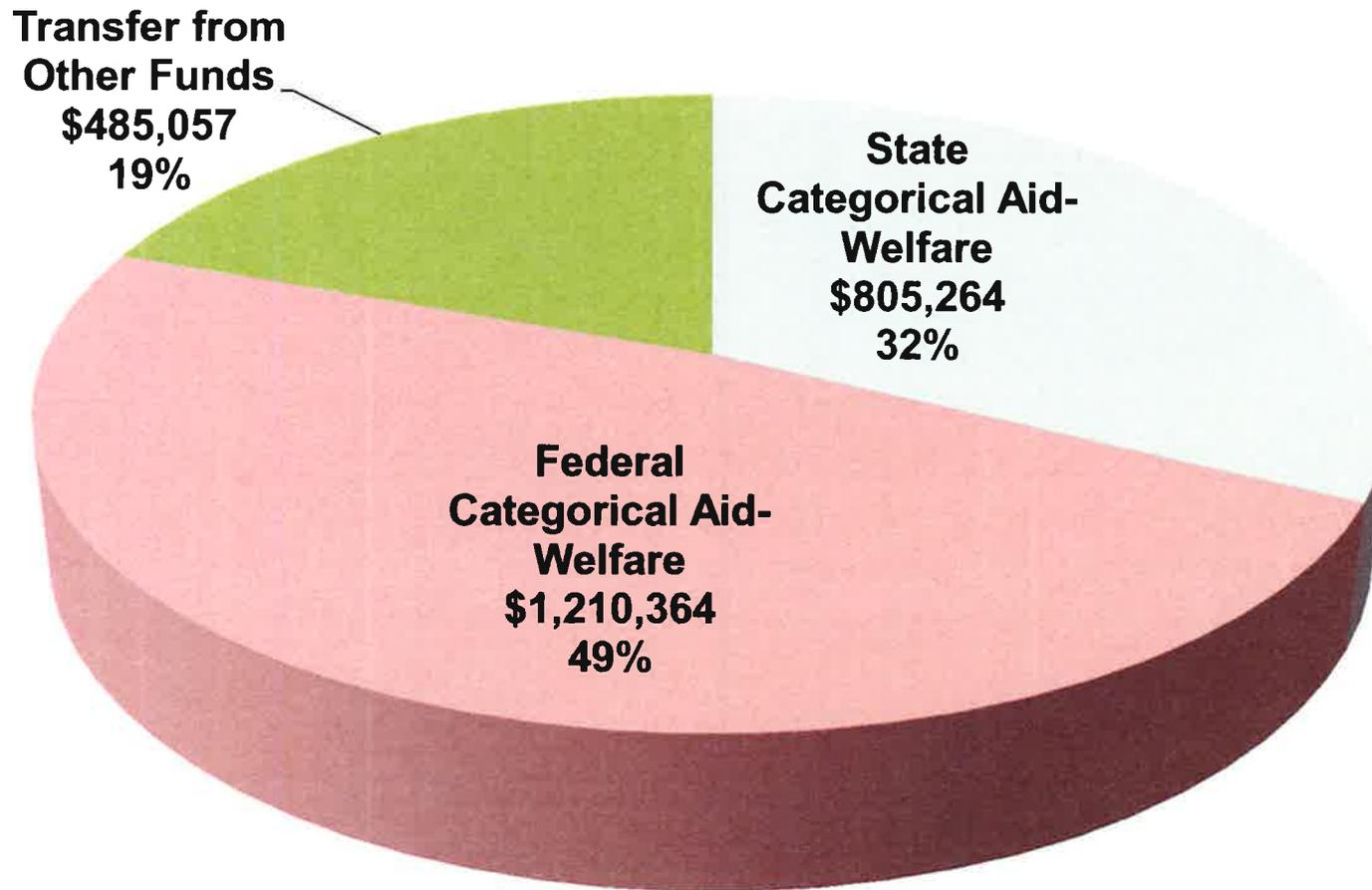


SOCIAL SERVICES FUND

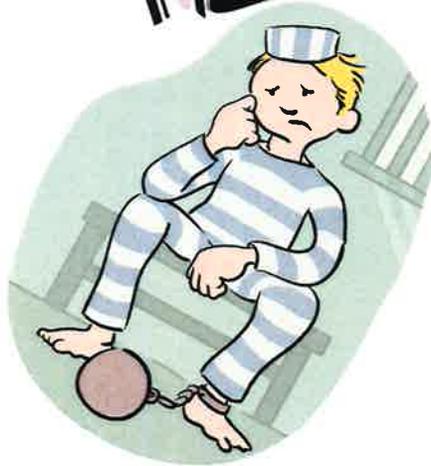


Social Services Fund

Where the Money Comes From

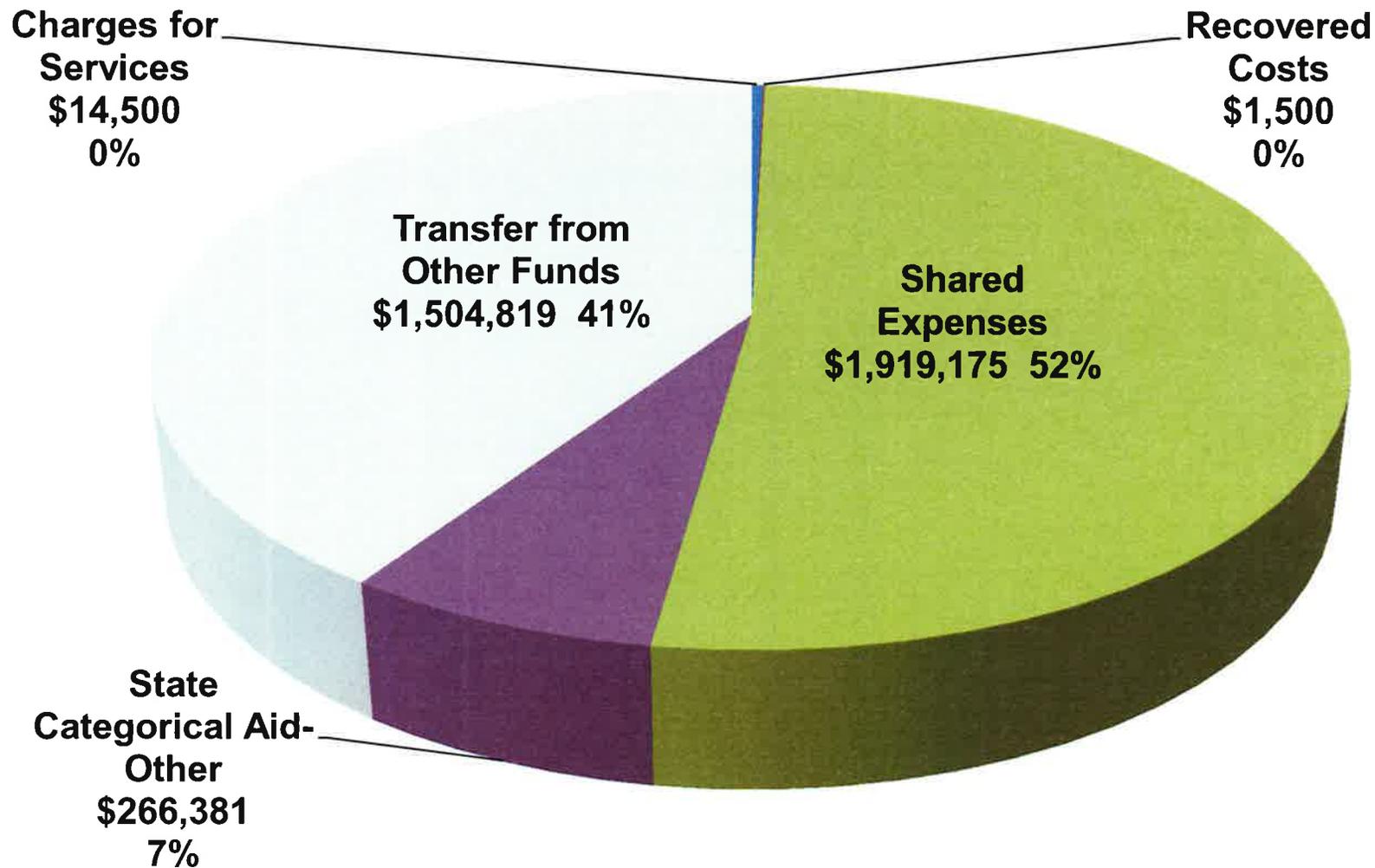


EASTERN SHORE REGIONAL JAIL FUND

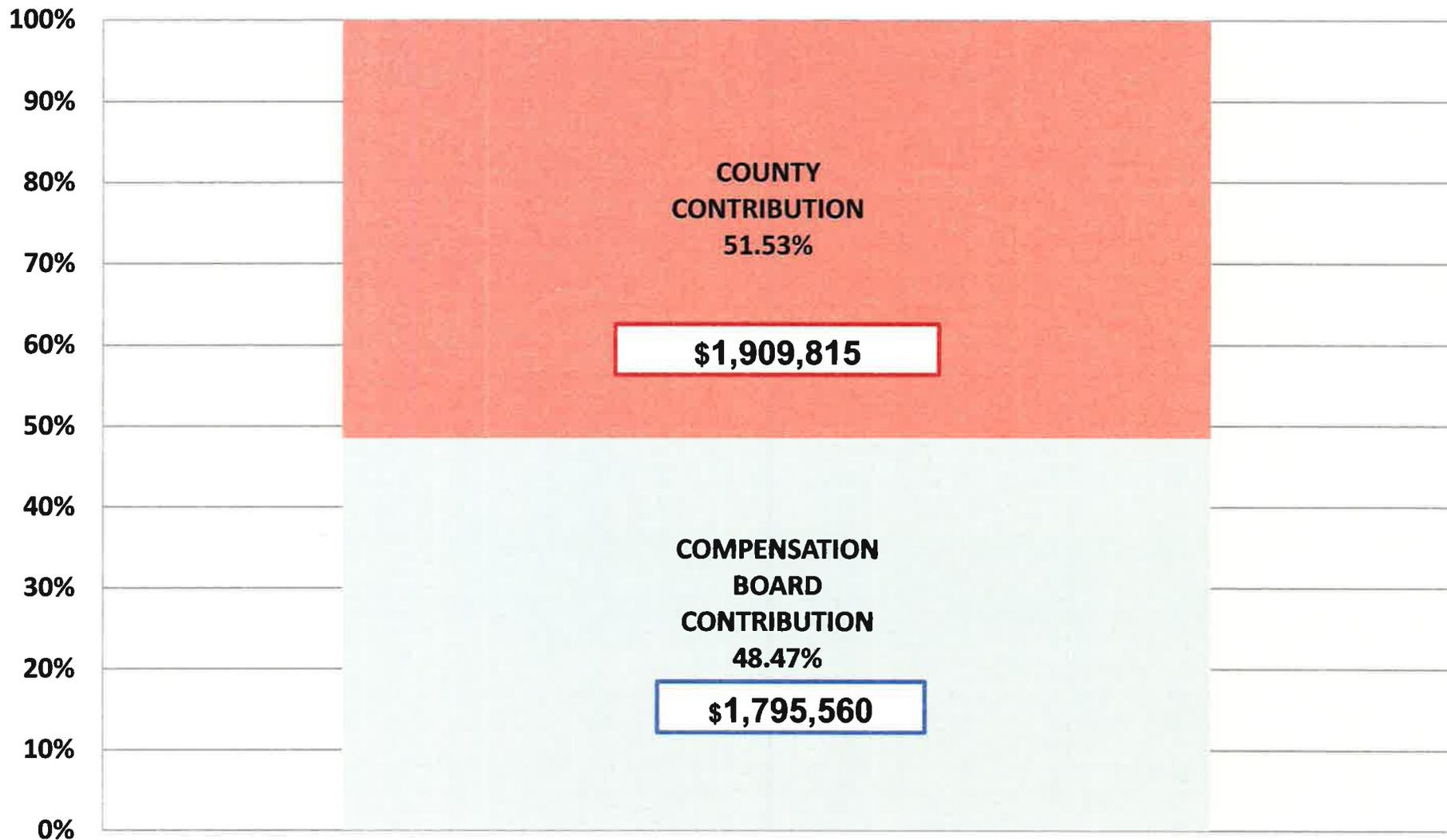


Eastern Shore Regional Jail Fund

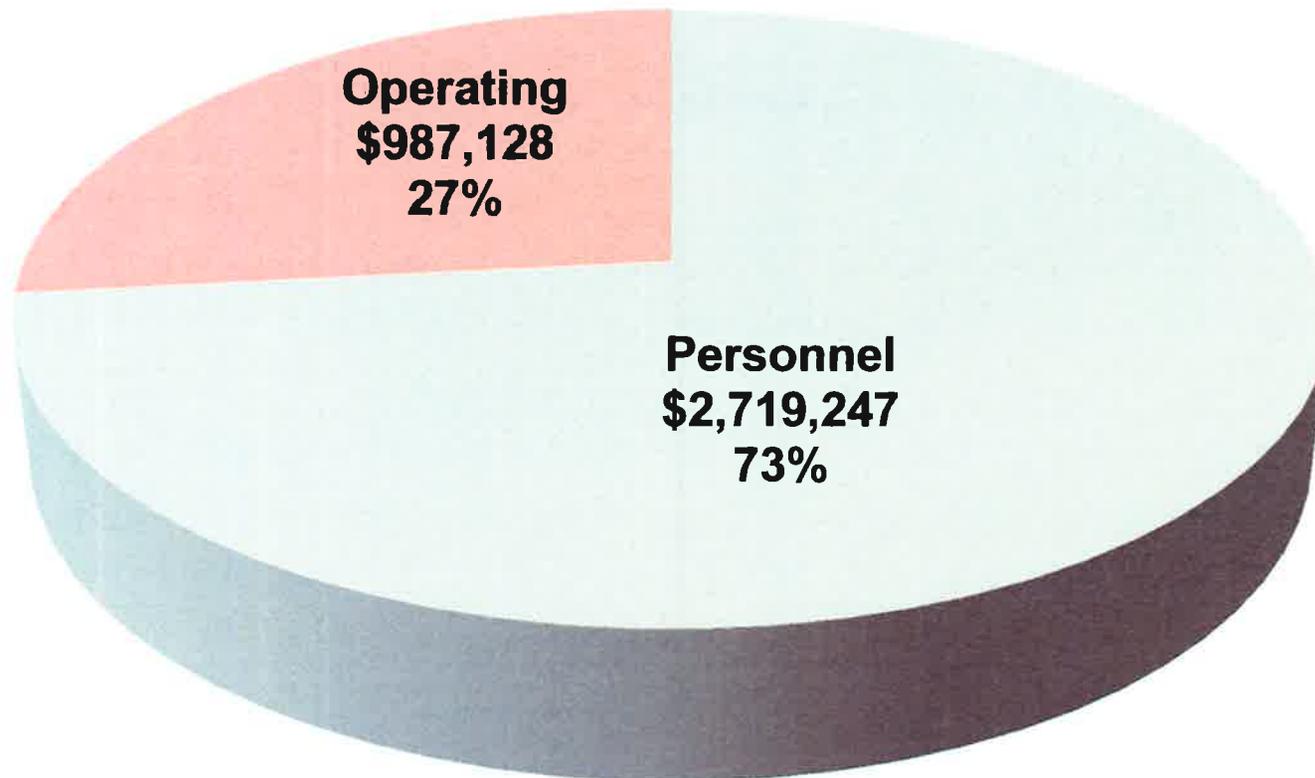
Where the Money Comes From



CONSTITUTIONAL OFFICES – REGIONAL JAIL COMP BOARD FUNDING VS COUNTY FUNDING



REGIONAL JAIL – BREAKDOWN BY CATEGORY





PUBLIC UTILITIES FUND



The County operates three systems:

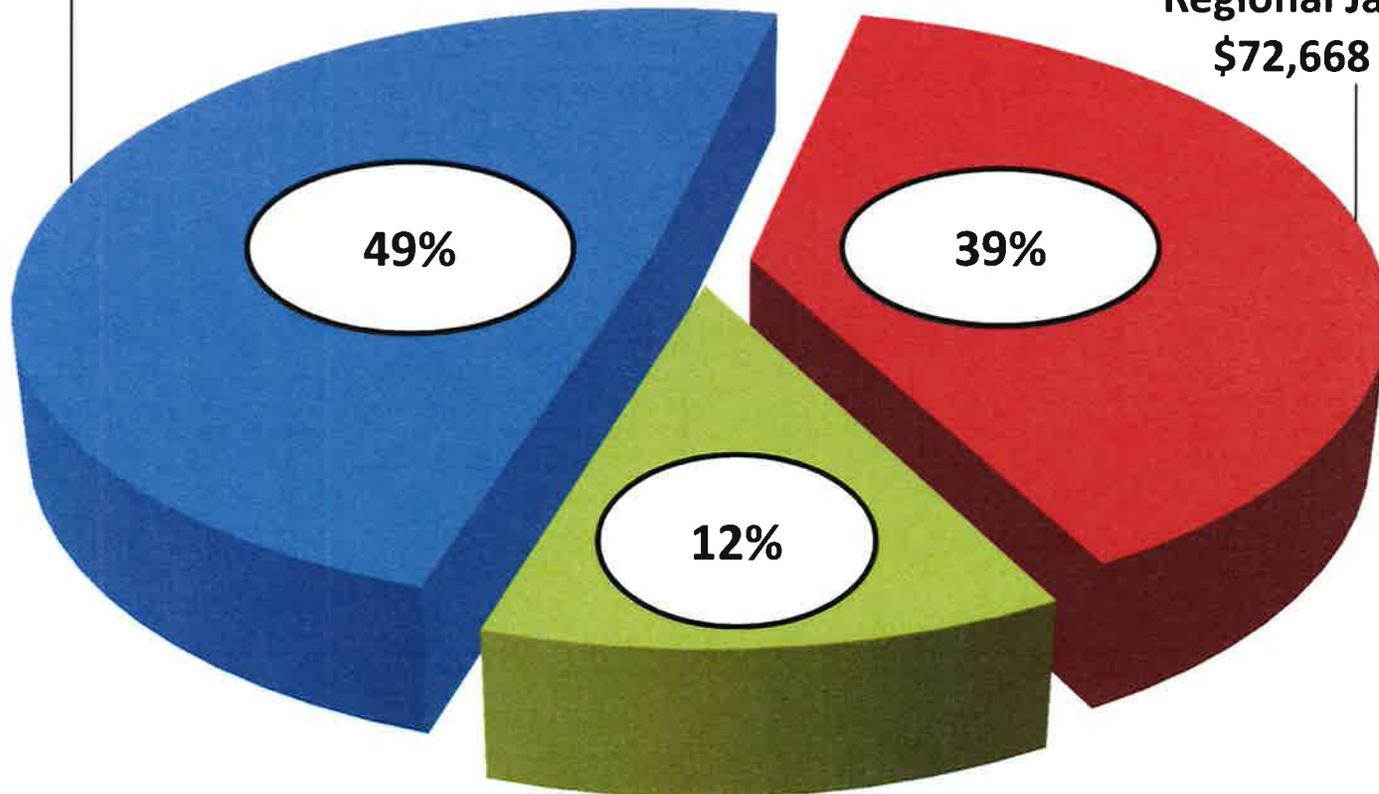
- 1.) The Eastville County Complex water & sewer systems which services the County Admin building, Social Services, Courthouse, Sheriff, Probation and Regional Jail. The costs are split between the Regional Jail and Facilities Management Department (on behalf of all buildings but the regional jail).
- 2.) The former Middle School property well, septic & drain field which services the former middle school building and the school administration. All costs are billed as a user expense to the Facilities Management Department.
- 3.) The Bayview Residential Development – there is a water and sewer system the County operates and provides service to 72 users (either single family homes, duplex or triplex rental units).

Proposed Rate for Bayview System

- Based on a budget of \$91,413 and 72 users, the monthly fee will be \$53.00 for water and wastewater services each.

PUBLIC UTILITIES FUND

Bayview, \$91,413



County Complex
& Middle School,
\$23,217

HARBOR IMPROVEMENT FUND

- The County collects harbor slip fees for Oyster and Willis Wharf harbors and retains these revenues as a dedicated funding source for harbor improvements. These revenues have historically been maintained as part of Fund 100 and appropriated as harbor projects have been advanced through the Harbors and Boats Department budget.
- Since the projects, such as dredging of Willis Wharf, are more costly and tend to stretch over several years, creating a distinct fund for the tracking of the revenue as well as the project costs was deemed necessary from a financial management and reporting perspective.
- Therefore, Fund 221 has been created and is part of this annual budget adoption. Harbor slip fees will be directly credited to this fund and the existing balance of this revenue stream 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.

NC TOURISM GRANT FUND

- 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.

- For FY2017, we are estimating the Transient Occupancy Tax to be \$270,000.

- Northampton County Code Section 33.077 states that:
 - 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. 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.

NC TOURISM GRANT FUND

- In FY2016, 4 grants were awarded totaling \$28,410
 - Citizens for Central Park - \$7,500 for development of the Playground at Cape Charles Central Park
 - Eastern Shore Eventacular - \$12,150 for the Tall Ships at Cape Charles
 - Town of Cape Charles - \$5,190 for Cape Charles Public Swimming Area
 - Eastern Shore Eventacular - \$3,000 for 23rd Annual Eastern Shore Birding and Wildlife Festival

For FY2017, there will be \$52,860 available for award. The grant application period was open on May 5, 2016 and applications are due by June 1, 2016.

JOINT INDUSTRIAL DEVELOPMENT AUTHORITY (JIDA)

- On February 8, 2000, the 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.

INDUSTRIAL DEVELOPMENT AUTHORITY (IDA)

Fund: 710 IDA Operating	
Revenue	
710-0015 - IDA Operating, Use of Money & Property	\$0
710-0016 - IDA Operating, Charges for Services	\$16,673
710-0018 - IDA Operating, Miscellaneous	\$0
710-0044 - IDA Operating, Transfer from Other Funds	\$0
Revenue Totals	\$16,673
Expenditures	
710-8113 - IDA Operating, IDA Administration	\$6,200
710-9900 - IDA Operating, Contingency	\$10,473
Expenditure Totals	\$16,673

Revised Tax Rates for the FY17 Budget

	Tax Year 2015 Tax Rate Per Hundred	Reassessed Tax Rate Tax Year 2016	Tax Year 2016 (Proposed) Tax Rate Per Hundred
Real Estate	.6805	.8253	.8300
Mobile Homes	.6805	.8253	.8300
Solar Installations	.49		.49
Wind Generation	.49		.49
Personal Property	3.90		3.90
Aircraft	3.90		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

