

## ***County of Northampton, Virginia***



## ***Annual Operating Budget 2019-2020***

The critically needed Emergency Medical Services Garage, located at the EMS Office in Machipongo, was substantially completed on December 18, 2018 with final completion, including the acquisition of the Certificate of Occupancy, achieved on January 8, 2019. The project came in slightly under the approved budget of \$360,000. The 40' x 80' building was constructed by Morton Buildings, Inc., and will house the County's ambulances and quick response vehicles in a secure, climate-controlled environment.

## Table of Contents

LIST OF OFFICIALS .....	7
Overview of Governmental Organization .....	11
DEMOGRAPHIC FACTORS .....	12
ECONOMIC FACTORS .....	17
BUDGET PROCESS .....	36
BUDGET CALENDAR .....	38
BUDGET MESSAGE.....	39
VISION AND MISSION STATEMENT .....	41
BUDGET OVERVIEW .....	43
SUMMARY OF REVENUES.....	44
SUMMARY OF EXPENDITURES .....	52
SUMMARY OF CAPITAL OUTLAY .....	58
SUMMARY OF FUND BALANCE & DEBT POLICY .....	59
ECONOMIC FACTORS AFFECTING THE BUDGET .....	60
LEGISLATIVE FACTORS AFFECTING THE BUDGET .....	60
FUND STRUCTURE AND BASIS OF ACCOUNTING .....	61
FUND STRUCTURE.....	61
BASIS OF BUDGETING.....	63
FIXED ASSETS, CAPITALIZATION, AND DEPRECIATION .....	63
SUMMARY OF BUDGETED FUNDS, FUNCTIONS AND DEPARTMENTS .....	64
FINANCIAL POLICIES .....	67
ACCOUNTING POLICY .....	67
AUDIT POLICY .....	68
BUDGET POLICY .....	69
DEBT POLICY.....	71
FUND BALANCE POLICY .....	72
BUDGET OVERVIEW .....	74
MULTI-YEAR PROJECTIONS .....	85
REVENUE ANALYSIS .....	92
GENERAL FUND REVENUES.....	92
GENERAL FUND STATE REVENUE .....	97
GENERAL FUND FEDERAL REVENUES.....	102
SOCIAL SERVICES FUND REVENUES .....	102
EASTERN SHORE REGIONAL JAIL REVENUES .....	102

<b>SCHOOL FUND REVENUES .....</b>	<b>103</b>
<b>REVENUE ESTIMATES .....</b>	<b>107</b>
<b>GENERAL ADMINISTRATION .....</b>	<b>107</b>
<b>BOARD OF SUPERVISORS.....</b>	<b>112</b>
<b>COUNTY ADMINISTRATOR .....</b>	<b>113</b>
<b>COUNTY ATTORNEY .....</b>	<b>114</b>
<b>INDEPENDENT AUDITOR.....</b>	<b>115</b>
<b>COMMISSIONER OF REVENUE &amp; GENERAL REASSESSMENT .....</b>	<b>116</b>
<b>COUNTY TREASURER.....</b>	<b>118</b>
<b>FINANCE.....</b>	<b>120</b>
<b>INFORMATION TECHNOLOGY .....</b>	<b>122</b>
<b>ELECTORAL BOARD.....</b>	<b>124</b>
<b>JUDICIAL ADMINISTRATION.....</b>	<b>127</b>
<b>CIRCUIT COURT .....</b>	<b>129</b>
<b>GENERAL DISTRICT COURT.....</b>	<b>130</b>
<b>MAGISTRATES .....</b>	<b>131</b>
<b>JUVENILE AND DOMESTIC COURT .....</b>	<b>133</b>
<b>VICTIM/WITNESS PROGRAM.....</b>	<b>136</b>
<b>COMMONWEALTH ATTORNEY .....</b>	<b>137</b>
<b>PUBLIC SAFETY .....</b>	<b>138</b>
<b>SHERIFF .....</b>	<b>140</b>
<b>AMBULANCE AND RESCUE.....</b>	<b>142</b>
<b>FIRE PREVENTION &amp; DETECTION.....</b>	<b>144</b>
<b>EMERGENCY MEDICAL SERVICES.....</b>	<b>146</b>
<b>JUDICIAL COURT SERVICES.....</b>	<b>148</b>
<b>ANIMAL CONTROL .....</b>	<b>152</b>
<b>EMERGENCY MANAGEMENT .....</b>	<b>153</b>
<b>EASTERN SHORE REGIONAL JAIL.....</b>	<b>155</b>
<b>PUBLIC WORKS .....</b>	<b>156</b>
<b>PUBLIC WORKS ADMINISTRATION .....</b>	<b>158</b>
<b>SOLID WASTE SERVICES.....</b>	<b>159</b>
<b>FACILITIES MANAGEMENT .....</b>	<b>160</b>
<b>PUBLIC UTILITIES.....</b>	<b>162</b>
<b>HEALTH &amp; WELFARE .....</b>	<b>164</b>

<b>LOCAL HEALTH DEPARTMENT &amp; ES COMMUNITY SERVICES BOARD .....</b>	<b>166</b>
<b>SOCIAL SERVICES .....</b>	<b>170</b>
<b>EDUCATION .....</b>	<b>174</b>
<b>EASTERN SHORE COMMUNITY COLLEGE.....</b>	<b>176</b>
<b>SCHOOL OPERATIONS .....</b>	<b>178</b>
<b>PARKS, RECREATION AND CULTURAL .....</b>	<b>182</b>
<b>PARKS AND RECREATION.....</b>	<b>184</b>
<b>HARBORS &amp; BOAT RAMPS .....</b>	<b>186</b>
<b>EASTERN SHORE PUBLIC LIBRARY .....</b>	<b>188</b>
<b>CAPE CHARLES LIBRARY.....</b>	<b>191</b>
<b>COMMUNITY DEVELOPMENT.....</b>	<b>192</b>
<b>COMMUNITY DEVELOPMENT .....</b>	<b>194</b>
<b>PLANNING, PERMITTING &amp; ENFORCEMENT.....</b>	<b>202</b>
<b>WETLANDS &amp; ARCHITECTURAL REVIEW BOARD .....</b>	<b>205</b>
<b>PLANNING COMMISSION.....</b>	<b>206</b>
<b>OTHER ECONOMIC DEVELOPMENT .....</b>	<b>207</b>
<b>SOIL &amp; WATER CONSERVATION.....</b>	<b>213</b>
<b>NORTHAMPTON COUNTY EXTENSION SERVICES .....</b>	<b>219</b>
<b>NORTHAMPTON COUNTY EXTENSION SERVICES – JOHNSONGRASS .....</b>	<b>222</b>
<b>DEBT SERVICE .....</b>	<b>224</b>
<b>DEBT SERVICE OVERVIEW.....</b>	<b>226</b>
<b>GENERAL LEASE PURCHASE DEBT SERVICE .....</b>	<b>229</b>
<b>GENERAL DEBT SERVICE.....</b>	<b>229</b>
<b>SCHOOL DEBT SERVICE .....</b>	<b>230</b>
<b>NORTHAMPTON COUNTY DEBT SERVICE SCHEDULE .....</b>	<b>231</b>
<b>OTHER EXPENDITURES .....</b>	<b>239</b>
<b>WORKERS COMPENSATION INSURANCE.....</b>	<b>241</b>
<b>GENERAL INSURANCE .....</b>	<b>242</b>
<b>TRANSFERS OUT.....</b>	<b>243</b>
<b>CONTINGENCY .....</b>	<b>244</b>
<b>CAPITAL RESERVE FUND.....</b>	<b>245</b>
<b>CAPITAL RESERVE .....</b>	<b>246</b>
<b>HARBOR IMPROVEMENTS FUND .....</b>	<b>247</b>

**JOINT INDUSTRIAL DEVELOPMENT AUTHORITY FUND ..... 248**

**NORTHAMPTON COUNTY TOURISM GRANT FUND ..... 249**

**APPENDIX A: PERSONNEL ..... 250**

**APPENDIX B: LEGISLATIVE AGENDA ..... 255**

**APPENDIX C: GLOSSARY ..... 258**

**APPENDIX D: FEE SCHEDULE ..... 264**

## **LIST OF OFFICIALS**

### **BOARD OF SUPERVISORS**

H. Spencer Murray, Chairman  
John R. Coker, Vice Chairman  
Oliver H Bennett  
Robert Duer  
Dave Fauber

### **COUNTY OFFICIALS**

Charles Kolakowski, County Administrator  
John D. Chandler, Director of Finance  
Beverly P. Leatherbury, 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**

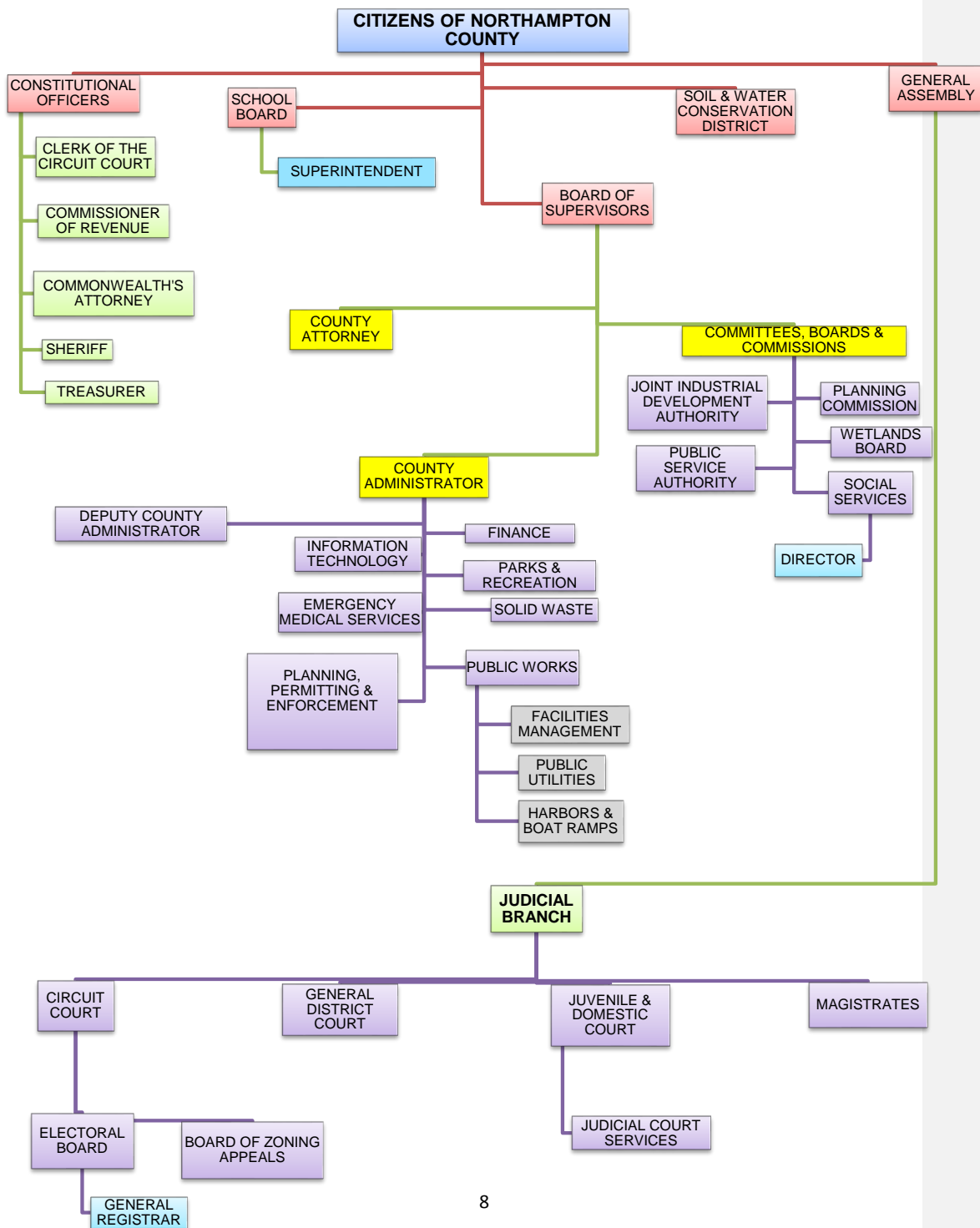
McGuire Woods LLP  
One James Center  
901 East Cary Street  
Richmond, Virginia 23219

### **INDEPENDENT AUDITOR**

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

### **COUNTY OF NORTHAMPTON**

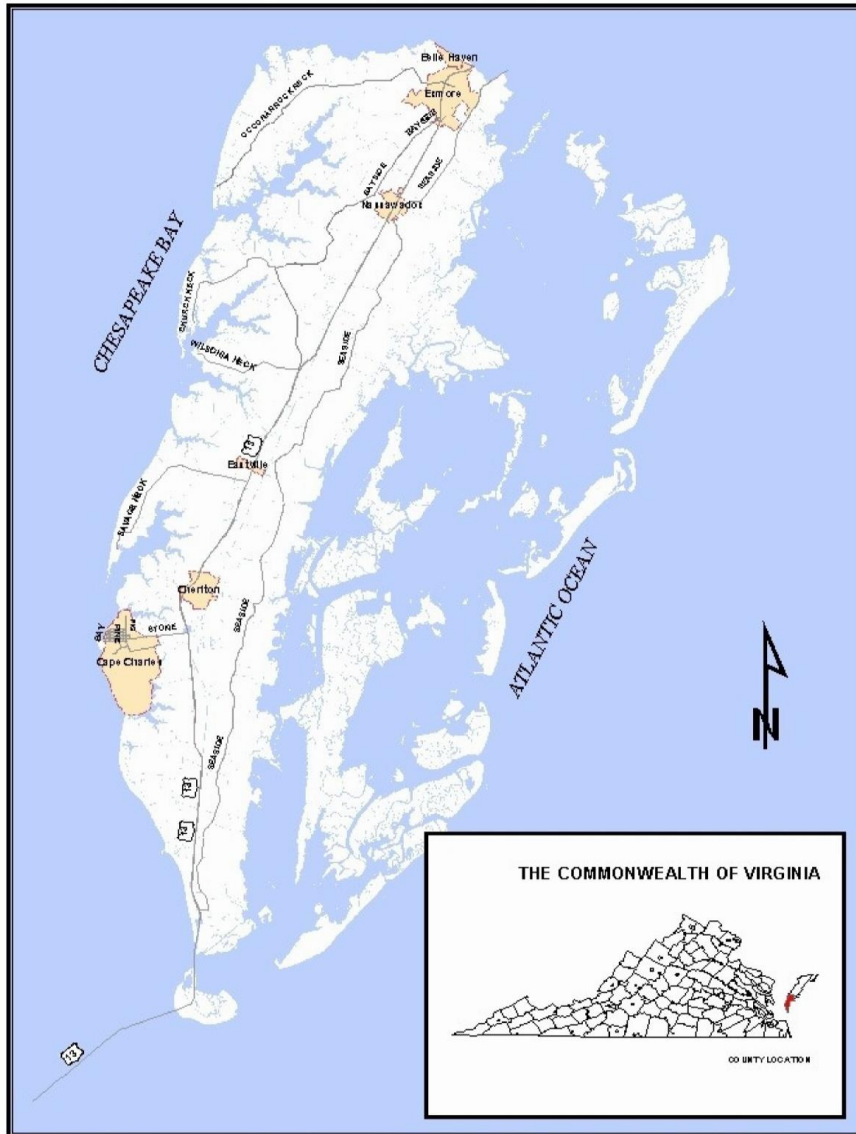
(Physical address)  
16404 Courthouse Road, Eastville, VA 23405  
(Mailing address)  
P.O. Box 66, Eastville, VA 23347  
757-678-0440  
[www.co.northampton.va.us](http://www.co.northampton.va.us)





MAP OF COUNTY

COUNTY OF NORTHAMPTON, VIRGINIA



## 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.

<b><u>ISSUES OF MAJOR INTEREST</u></b>	<b><u>PAGE</u></b>
Debt Service Schedules .....	224
Multi-Year Budget Projections .....	85
Revenue Projections by Fund .....	92
Capital Reserve Fund .....	245
School Funds .....	174
Budget Narrative and Strategies .....	39

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; Planning, Permitting & Enforcement; Public Works; Facilities Management; Solid Waste Services; Emergency Medical Services; Parks and Recreation; and Public Utilities.

The Northampton County public schools are governed by the Northampton County School Board, which is composed of seven 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

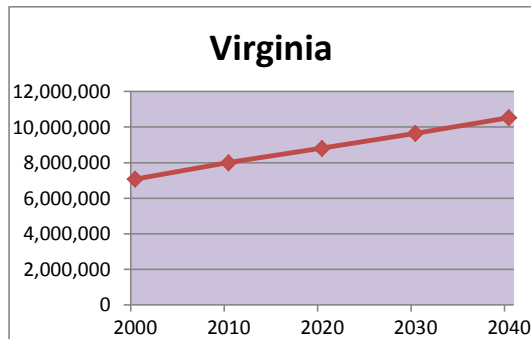
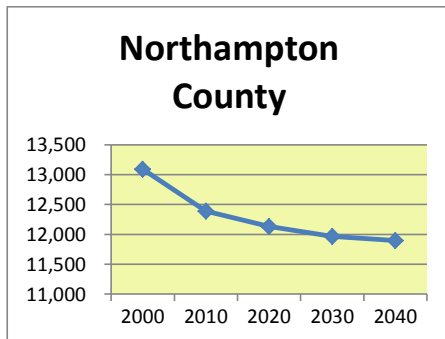
Northampton's population has increased and decreased intermittently since 1970. In 2010, the County had 12,389 residents. It is expected that the County's population will decrease gradually to 11,896 by 2040 based on the U.S. Census Bureau. The following table presents population figures for selected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

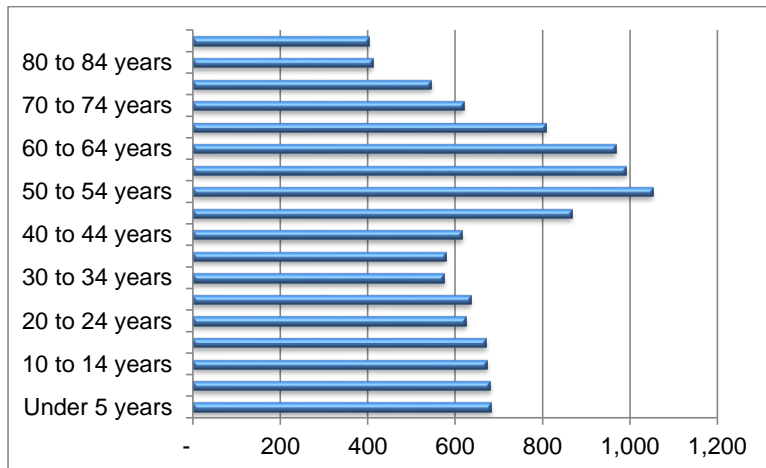
Source: U.S. Census Bureau, Virginia Employment Commission.

### 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
	<b>12,389</b>	<b>8,001,024</b>	<b>308,745,538</b>

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
<b>Total</b>			
Total Population	12,389	8,001,024	308,745,538
<b>Race</b>			
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
<b>Ethnicity</b>			
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	2,020	2,030	2,040
<b>Total</b>			
Total Population	12,133	11,996	11,896
<b>Race</b>			
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

<b>Ethnicity</b>			
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 determined 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.

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

**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
<b>TOTAL</b>	<b>6,349</b>	<b>5,785</b>	<b>6,314</b>	<b>5,681</b>	<b>6,305</b>	<b>5,592</b>
		<b>12,134</b>		<b>11,995</b>		<b>11,897</b>

**Source:** *Virginia Employment Commission*

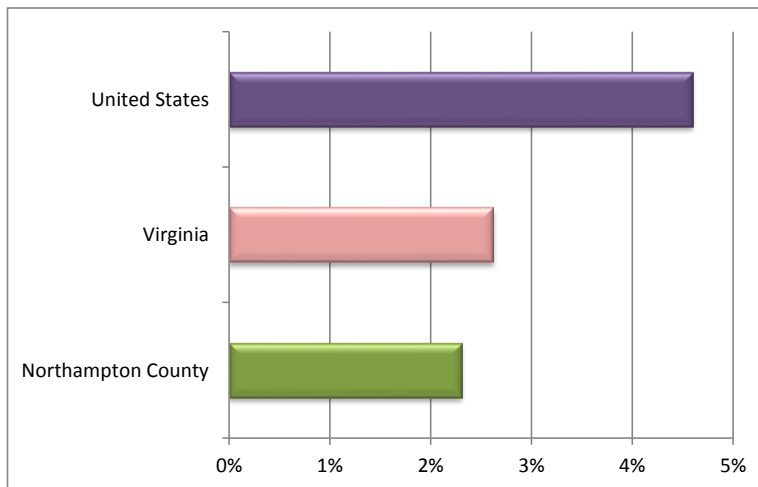
### **LANGUAGE SKILLS CHARACTERISTICS**

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)**

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

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





## ECONOMIC FACTORS

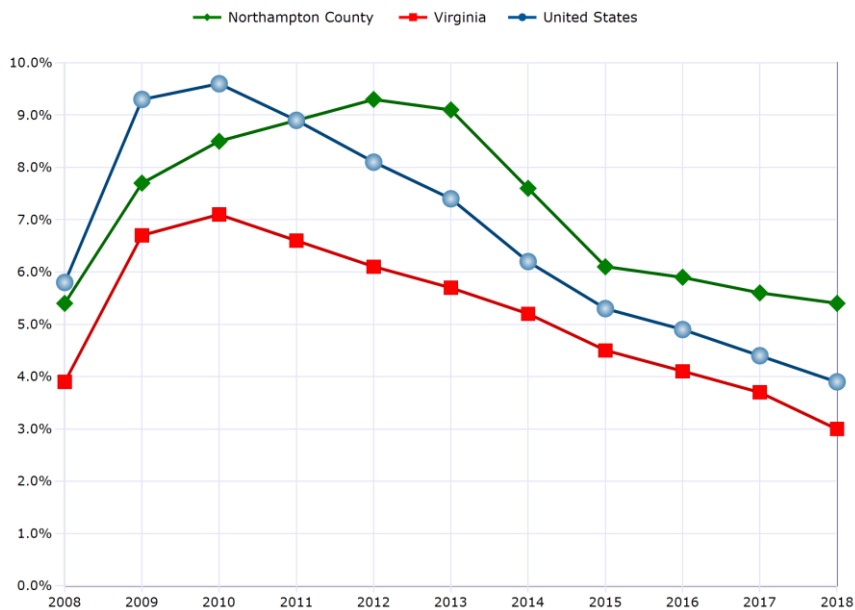
From Colonial times to the present, agriculture has been the mainstay of the Eastern Shore economy. Early farmers grew tobacco and later turned to livestock, some of which freely grazed on the seaside barrier islands. Eventually these farms raised grain crops and produce. Agriculture is still estimated 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.

### Unemployment Rates.



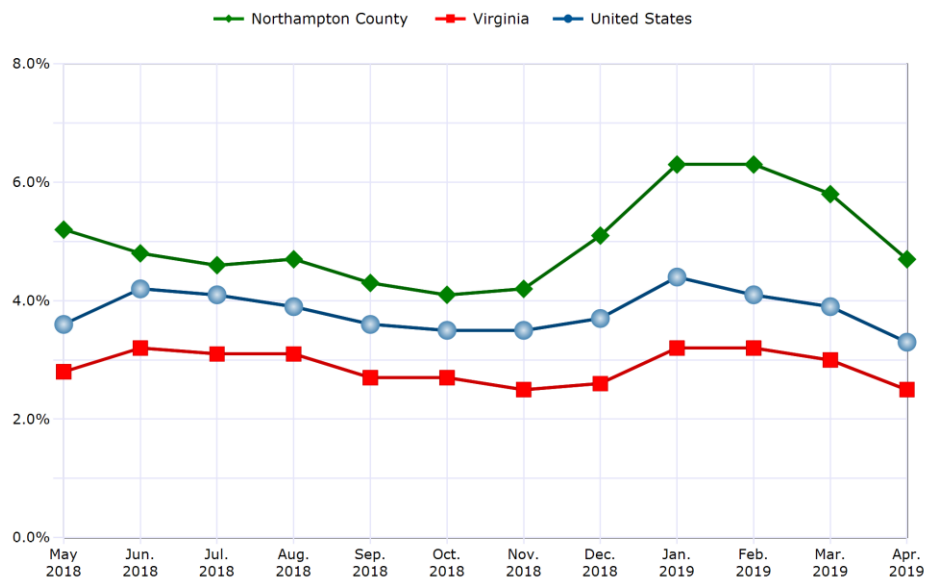
Source: Virginia Employment Commission,  
Local Area Unemployment Statistics

Year	Northampton County	Virginia	United States
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	9.3%	6.1%	8.1%
2013	9.1%	5.7%	7.4%
2014	7.6%	5.2%	6.2%
2015	6.1%	4.5%	5.3%
2016	5.9%	4.1%	4.9%
2017	5.8%	3.8%	4.4%
2018	5.4%	3.0%	3.9%

Source: Virginia Employment Commission, Local Area Unemployment Statistics

## UNEMPLOYMENT RATES

Past 12 Months



## Unemployment Rates

Date	Northampton County	Virginia	United States
May 2018	5.2%	2.8%	3.6%
June 2018	4.8%	3.2%	4.2%
July 2018	4.6%	3.1%	4.1%
Aug. 2018	4.7%	3.1%	3.9%
Sept. 2018	4.3%	2.7%	3.6%
Oct. 2018	4.1%	2.7%	3.5%
Nov. 2018	4.2%	2.5%	3.5%
Dec. 2018	5.1%	2.6%	3.7%
Jan. 2019	6.3%	3.2%	4.4%
Feb. 2019	6.3%	3.2%	4.1%
Mar. 2019	5.8%	3.0%	3.9%
Apr. 2019	4.7%	2.5%	3.3%

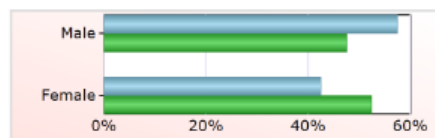
## Characteristics of the Insured Unemployed

Total number of claimants: 40

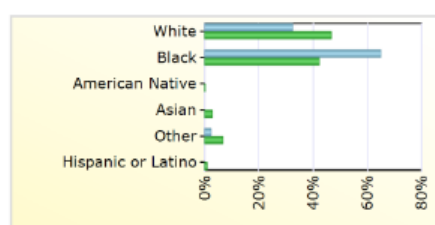
Northampton County - (40 claimants)

Virginia - (21,816 claimants)

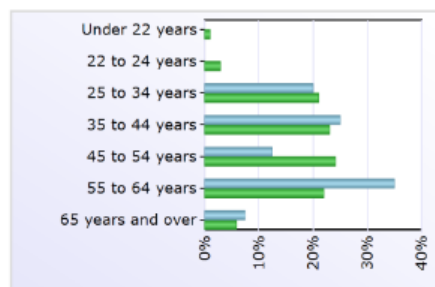
Gender	Northampton County	Virginia
Male	23	10,383
Female	17	11,433
Unspecified		



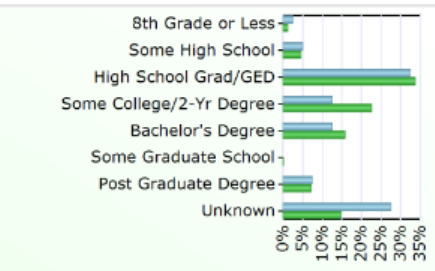
Race	Northampton County	Virginia
White	13	10,200
Black	26	9,227
American Native		78
Asian		625
Other	1	1,477
Hispanic or Latino		209



Age	Northampton County	Virginia
Under 22 years		226
22 to 24 years		639
25 to 34 years	8	4,587
35 to 44 years	10	5,025
45 to 54 years	5	5,264
55 to 64 years	14	4,796
65 years and over	3	1,279
Unknown		



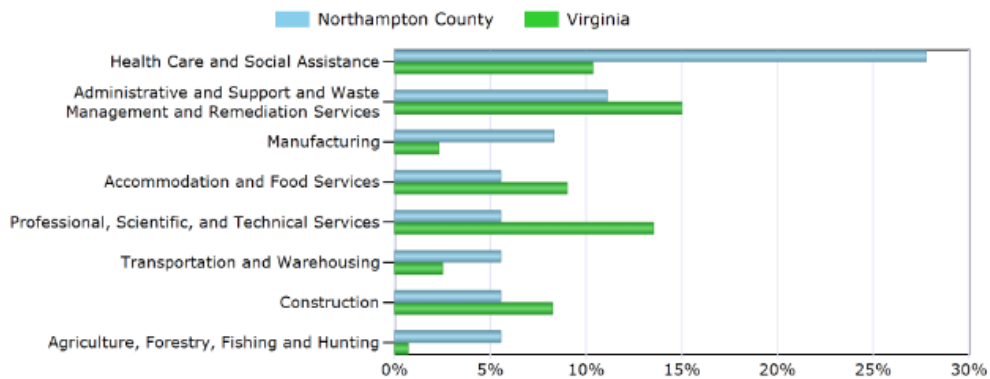
Education	Northampton County	Virginia
8th Grade or Less	1	273
Some High School	2	988
High School Grad/GED	13	7,361
Some College/2-Yr Degree	5	4,928
Bachelor's Degree	5	3,451
Some Graduate School		26
Post Graduate Degree	3	1,552
Unknown	11	3,237



Source: Virginia Employment Commission, Economic Information & Analytics, Characteristics of the Insured Unemployed, May 2019.

## EMPLOYMENT BASE

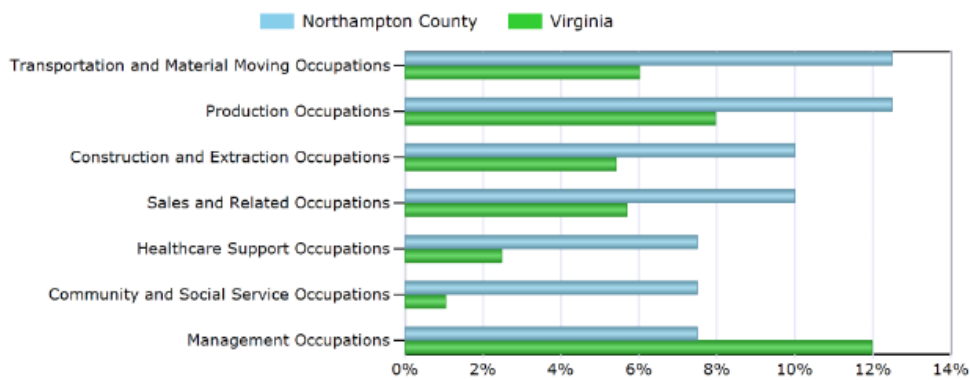
### Top 5 Industries with Largest Number of Claimants in Northampton County (May 2019)



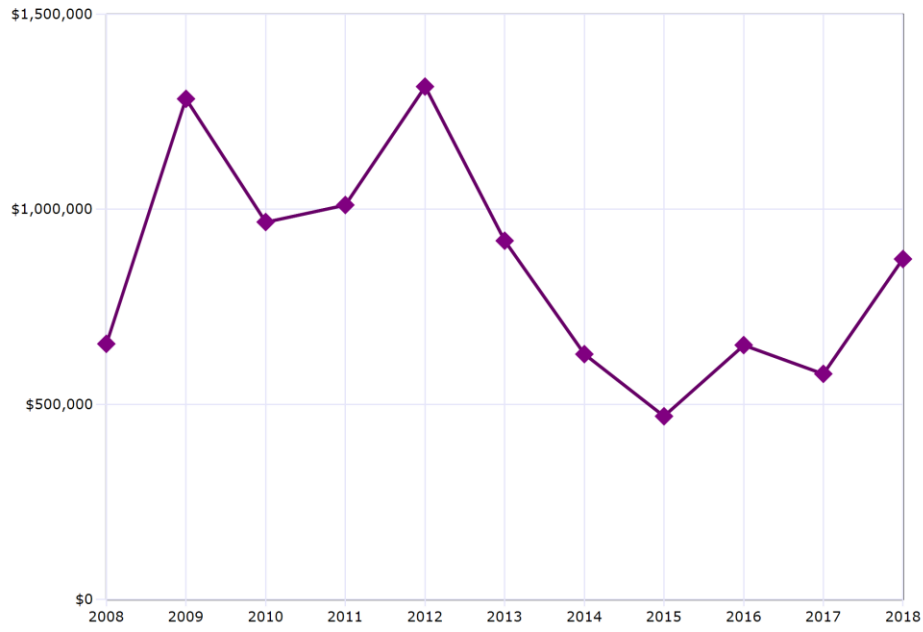
### Top 5 Occupations Groups with Largest Number of Claimants in Northampton County (June 2018)

#### Top 5 Occupation Groups With Largest Number of Claimants in Northampton County

*(excludes unknown occupations)*



### UNEMPLOYMENT INSURANCE PAYMENTS 2008 THROUGH 2018

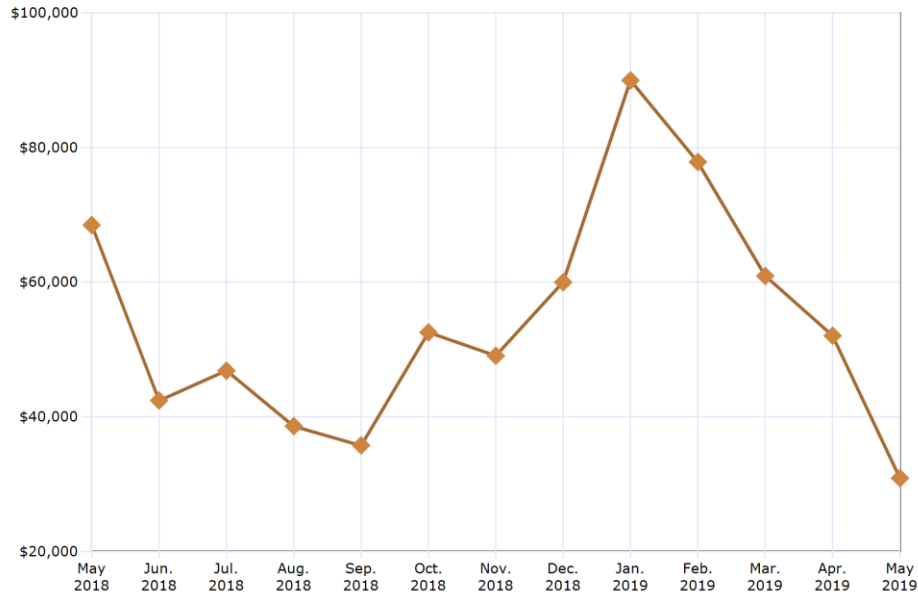


	Northampton County		Virginia	
	Weeks Paid	Amount Paid	Weeks Paid	Amount Paid
2008	3,219	\$655,120	1,699,923	\$468,544,246
2009	6,147	\$1,282,996	3,782,630	\$1,069,206,277
2010	5,133	\$967,306	2,727,738	\$748,174,724
2011	5,219	\$1,010,959	2,242,341	\$612,702,314
2012	5,922	\$1,314,333	2,102,986	\$592,044,339
2013	4,534	\$919,312	1,999,039	\$574,074,609
2014	3,318	\$628,763	1,684,690	\$490,522,709
2015	2,453	\$469,569	1,198,476	\$351,290,100
2016	2,838	\$651,948	1,263,292	\$379,622,081
2017	2,623	\$578,270	1,114,650	\$336,664,624
2018	3,369	\$872,519	941,154	\$286,468,017

Source: Virginia Employment Commission, Economic Information & Analytics, Unemployment Insurance Program.

## MONTHLY UNEMPLOYMENT INSURANCE PAYMENTS

MAY 2018 THROUGH MAY 2019



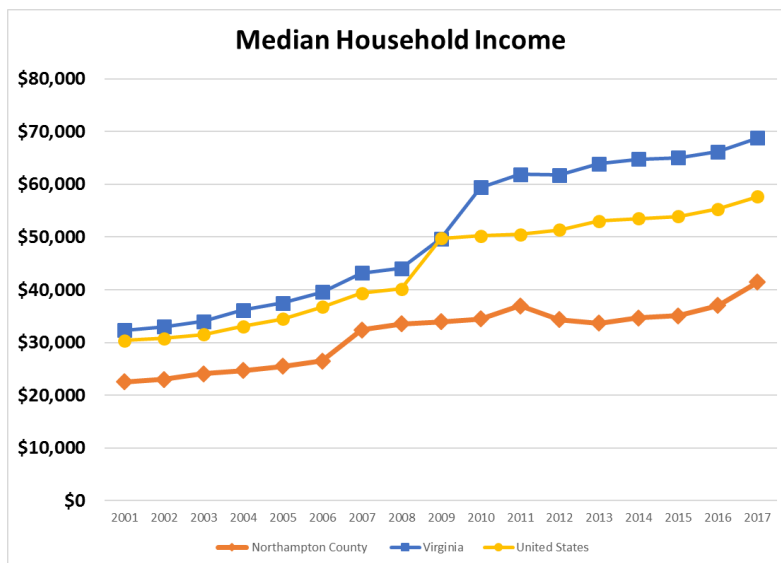
Unemployment Insurance Payments				
Past 12 Months				
Year	Northampton County		Virginia	
	Weeks Paid	Amount Paid	Weeks paid	Amount Paid
May-18	267	\$ 68,483	72,790	\$ 22,212,680
Jun-18	154	\$ 42,428	73,754	\$ 22,086,756
Jul-18	167	\$ 46,849	90,439	\$ 26,886,361
Aug-18	134	\$ 38,624	74,098	\$ 22,384,827
Sep-18	111	\$ 35,760	61,952	\$ 19,216,174
Oct-18	170	\$ 52,546	72,260	\$ 22,542,117
Nov-18	178	\$ 49,068	60,694	\$ 18,826,798
Dec-18	251	\$ 59,995	64,240	\$ 19,714,142
Jan-19	385	\$ 89,974	98,010	\$ 29,806,485
Feb-19	332	\$ 77,855	81,195	\$ 24,927,631
Mar-19	265	\$ 60,922	75,787	\$ 23,424,325
Apr-19	213	\$ 52,055	78,072	\$ 24,364,992
May-19	112	\$ 30,906	63,383	\$ 19,723,851

## INCOME

Median household income for Northampton County in 2010 was \$34,501, the latest census. 2017 data shows \$41,468 outpacing % change in Virginia & United States from 2010 to 2017. Median household income data for Northampton County, Virginia and the United States is as follows:

Year	Northampton County	% Change	Virginia	% Change	United States	% Change
2001	\$22,547		\$32,338		\$30,413	
2002	\$23,001	2.01%	\$33,018	2.10%	\$30,814	1.32%
2003	\$24,057	4.6%	\$33,993	3.0%	\$31,487	2.2%
2004	\$24,660	2.5%	\$36,175	6.4%	\$33,041	4.9%
2005	\$25,502	3.4%	\$37,503	3.7%	\$34,471	4.3%
2006	\$26,481	3.8%	\$39,540	5.4%	\$36,714	6.5%
2007	\$32,413	22.4%	\$43,158	9.2%	\$39,392	7.3%
2008	\$33,514	3.4%	\$44,075	2.1%	\$40,166	2.0%
2009	\$33,950	1.3%	\$49,689	12.7%	\$49,777	23.9%
2010	\$34,501	1.6%	\$59,372	19.5%	\$50,221	0.9%
2011	\$36,965	7.1%	\$61,882	4.2%	\$50,502	0.6%
2012	\$34,304	-7.2%	\$61,741	-0.2%	\$51,371	1.7%
2013	\$33,635	-2.0%	\$63,907	3.5%	\$53,046	3.3%
2014	\$34,656	3.0%	\$64,792	1.4%	\$53,482	0.8%
2015	\$35,055	1.2%	\$65,015	0.3%	\$53,889	0.8%
2016	\$37,011	5.6%	\$66,149	1.7%	\$55,322	2.7%
2017	\$41,468	12.0%	\$68,766	4.0%	\$57,652	4.2%
% Change 2017 vs. 2010		20.2%			15.8%	14.8%

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



Since 2010, Northampton County's median household income has been growing at a greater % 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 December 2018. Total employment in Northampton County as of December 2018 was 4,227.

Source: Virginia Employment Commission

### **Northampton County Employers by Size of Establishment – Quarter Ending December 31, 2018**

	NORTHAMPTON COUNTY	VIRGINIA
0 to 4 employees	417	169,709
5 to 9 employees	71	38,499
10 to 19 employees	30	28,539
20 to 49 employees	36	21,247
50 to 99 employees	8	7,442
100 to 249 employees	6	3,964
250 to 499 employees	1	1,113
500 to 999 employees	0	381
1000 and over employees	0	254
	569	271,147

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

Source: Virginia Employment Commission, Fourth Quarter ending December 31, 2018

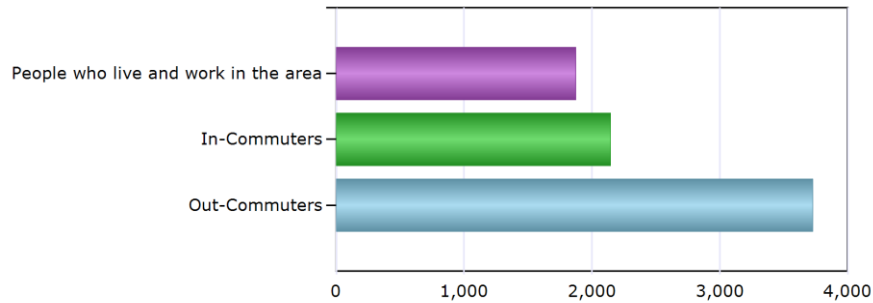
### **Northampton County Employment by Size of Establishment – Total Employment as of December 31, 2018**

	NORTHAMPTON COUNTY	VIRGINIA
0 to 4 employees	601	238,671
5 to 9 employees	468	256,341
10 to 19 employees	404	388,596
20 to 49 employees	1,076	642,029
50 to 99 employees	499	509,225
100 to 249 employees	794	587,171
250 to 499 employees	385	381,863
500 to 999 employees	0	258,183
1000 and over employees	0	665,152
	4,227	3,927,231

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

Source: Virginia Employment Commission, Fourth Quarter ending December 31, 2018

### COMMUTING PATTERNS



Commuting Patterns	
People who live and work in the area	1,873
In-Commuters	2,145
Out-Commuters	3,727
Net In-Commuters (In-Commuters minus Out-Commuters)	(1,582)

*Source: U.S. Census Bureau, OnTheMap Application and LEHD Origin - Destination Employment Statistics, 2014.*

### Top Ten Places Residents Are Commuting To Work

Area	Number of Commuters
Accomack County, Va.	1,112
Virginia Beach, Va.	255
Newport News, Va.	227
Norfolk City, Va.	183
Chesapeake City, Va.	142
Fairfax County, Va.	109
Henrico County, Va.	102
Richmond City, Va.	99
Hampton, Va.	79
Chesterfield County, Va.	77

### Top Ten Places Workers are Commuting From

Area	Number of Commuters
Accomack County, Va.	977
Virginia Beach, Va.	152
Portsmouth City, Va.	54
Chesapeake City, Va.	49
Norfolk City, Va.	49
Newport News City, Va.	49
Suffolk City, Va.	43
Hampton, Va.	41
York County, Va.	32
James City County, Va.	32

### 50 Largest Employers (FY19 rank)

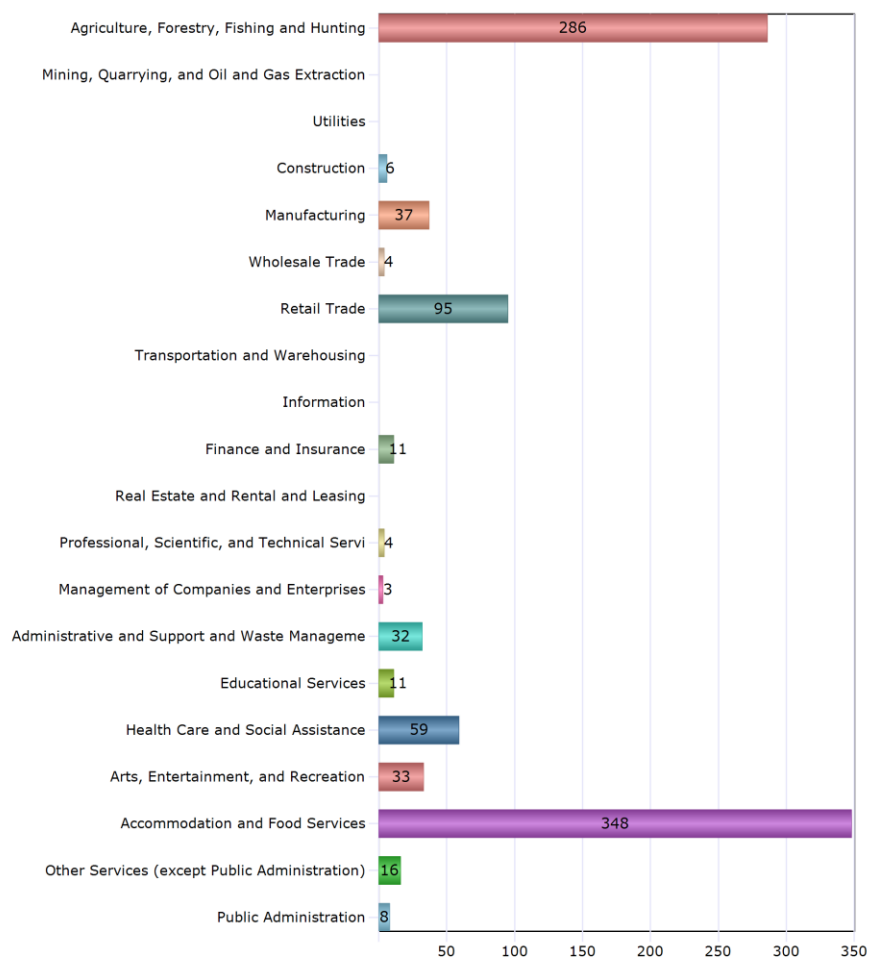
- |  |  |
|--|--|
| 1. Northampton County Schools (3)            | 26. Postal Service (31)                            |
| 2. County of Northampton (4)                 | 27. Cape Charles Brewing Company ( <b>New</b> )    |
| 3. Ballard Fish and Oyster Company, Inc. (6) | 28. Virginia Department of Conservation (39)       |
| 4. Chesapeake Bay Bridge Tunnel (7)          | 29. Exxon Gas Station (27)                         |
| 5. Heritage Hall (8)                         | 30. Aging Community Action (32)                    |
| 6. Food Lion (10)                            | 31. Rayfield's Pharmacy (29)                       |
| 7. New Ravenna Acquisition, LLC (9)          | 32. Gingernut LLC (37)                             |
| 8. David's Nursery (13)                      | 33. Great Machipongo Clam Shack (30)               |
| 9. Tankard Nursery (12)                      | 34. Riverside Regional Medical Center (2)          |
| 10. Bay Creek Golf Management, LLC (11)      | 35. C & E Farms (22)                               |
| 11. McDonalds (14)                           | 36. Exmore Diner, Inc. (34)                        |
| 12. Burger King (21)                         | 37. Rommels Ace Home Center (33)                   |
| 13. Eastern Shore Rural Health System (16)   | 38. Town of Exmore (35)                            |
| 14. Broadwater Academy (20)                  | 39. Bernie's Conchs, LLC (24)                      |
| 15. Cherrystone Creek, LLC (15)              | 40. Bio Medical Applications (36)                  |
| 16. Hardee's (19)                            | 41. Bagwell Enterprises ( <b>New</b> )             |
| 17. Royal Farms 79 (38)                      | 42. Northampton Markets ( <b>New</b> )             |
| 18. H M Terry Company Inc. (18)              | 43. Nova Counseling Group, Inc. (43)               |
| 19. Ballard Brothers Fish Company (26)       | 44. Wescoat Nurseries, Inc. (44)                   |
| 20. C&E Farms (22)                           | 45. Barrett Business Services, Inc. ( <b>New</b> ) |
| 21. Lfc Agricultural Services, Inc. (1)      | 46. Hermitage Farms Nursery (47)                   |
| 22. Town of Cape Charles (25)                | 47. Lfc Management Services, Inc. (48)             |
| 23. The Hungry Crab, LLC (23)                | 48. Shore Stop Store (40)                          |
| 24. Pay Admin LLC (17)                       | 49. Wag Employee Services, Inc. ( <b>New</b> )     |
| 25. J. C. Walker Brothers, Inc. (28)         | 50. Wendell Distributing Company ( <b>New</b> )    |

*Source: Virginia Employment Commission, Quarterly Census of Employment and Wages (CQEW), 4<sup>th</sup> Quarter (October, November, December) 2018.*

### Not listed in 2020 list (FY19 ranking)

- |  |                                     |
|--|-------------------------------------|
| Bayshore concrete Products Company (5) | Custis Farms, Inc. (42)             |
| USI Insurance Services (41)            | Rite Aid (48)                       |
| Encore Rehabilitation Services (49)    | Pacific Tomatoe Grower's, Ltd. (50) |

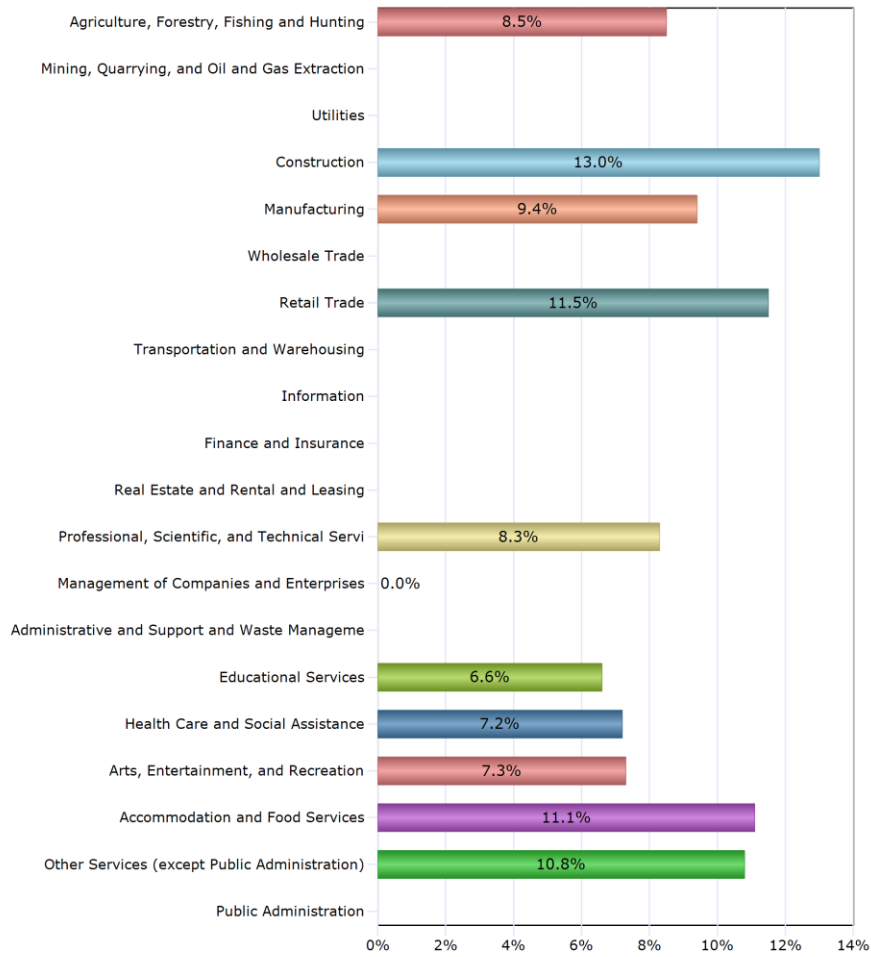
## NEW HIRES BY INDUSTRY



Source: U. S. Census Bureau

Local Employment Dynamics (LED) Program, 2nd Quarter (April, May, June), 2016, all ownerships

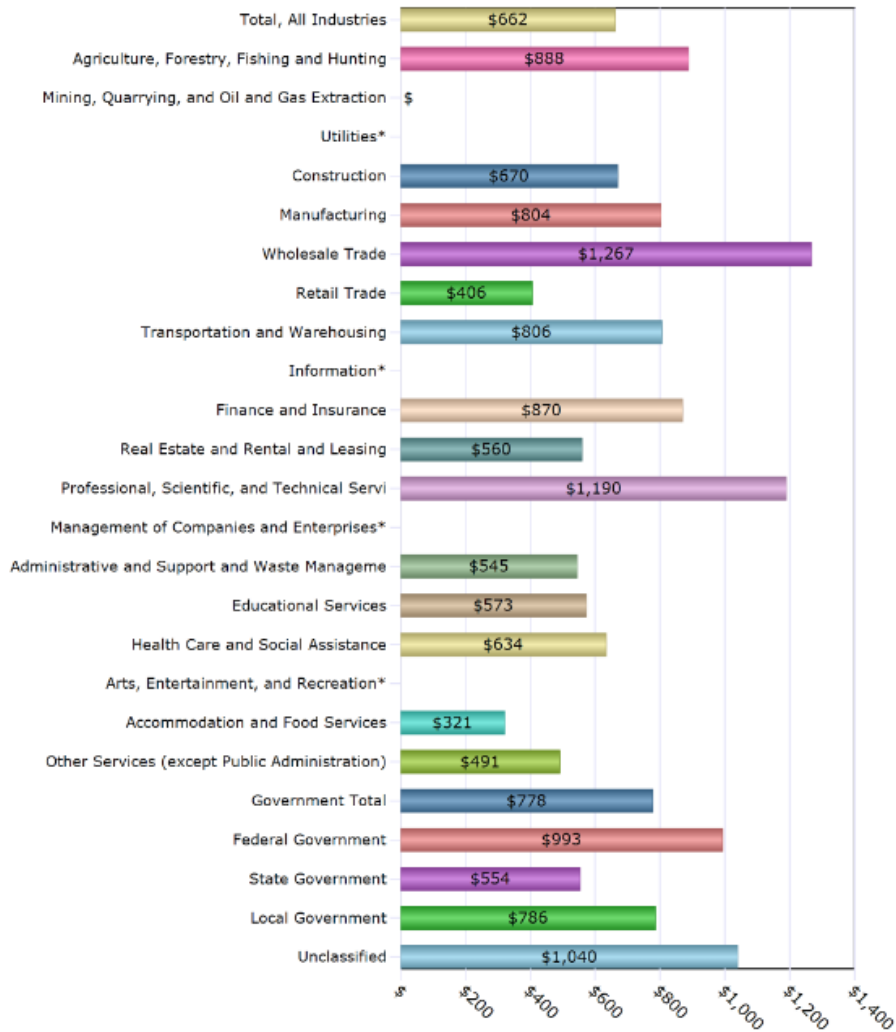
## TURNOVER BY INDUSTRY



Source: U. S. Census Bureau

Local Employment Dynamics (LED) Program, 1<sup>st</sup> Quarter (January, February, March), 2016, all ownerships

## Average Weekly Wage by Industry



Source: VEC, Economic Information & Analytics, Quarterly Census of Employment & Wages, 4<sup>th</sup> Quarter (October, November, December), 2018.

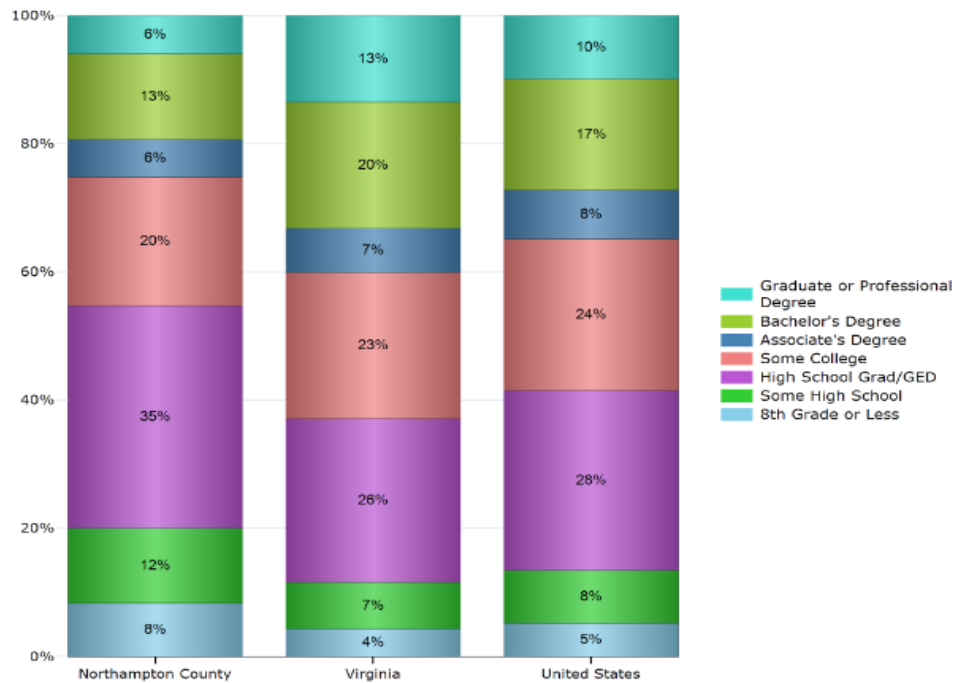
## EDUCATION PROFILE

The Education Profile for Northampton County provides an assortment of data collected from the States Census Bureau American Community Survey, 2011 – 2015.

Education levels for individuals ages 18 and over are broken down by the following categories: 8<sup>th</sup> 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**

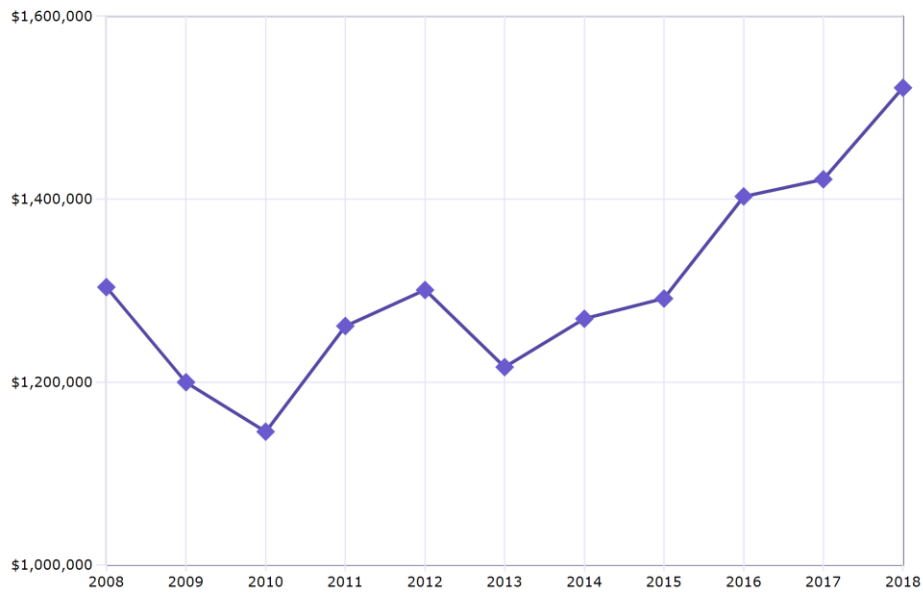
Source: U.S. Census Bureau  
American Community Survey, 2011 - 2015  
(Population 18 years and over)



	Northampton County	Virginia	United States
<b>8th Grade or Less</b>	816	275,329	12,639,425
<b>Some High School</b>	1,146	464,075	20,093,117
<b>High School Grad/GED</b>	3,396	1,633,105	68,044,371
<b>Some College</b>	1,963	1,457,887	57,431,237
<b>Associate's Degree</b>	575	440,219	18,586,866
<b>Bachelor's Degree</b>	1,308	1,258,661	42,027,629
<b>Graduate or Professional Degree</b>	583	862,686	24,008,551
	<b>9,787</b>	<b>6,391,962</b>	<b>242,831,196</b>

## ECONOMY

### Local Option Sales Tax Trends

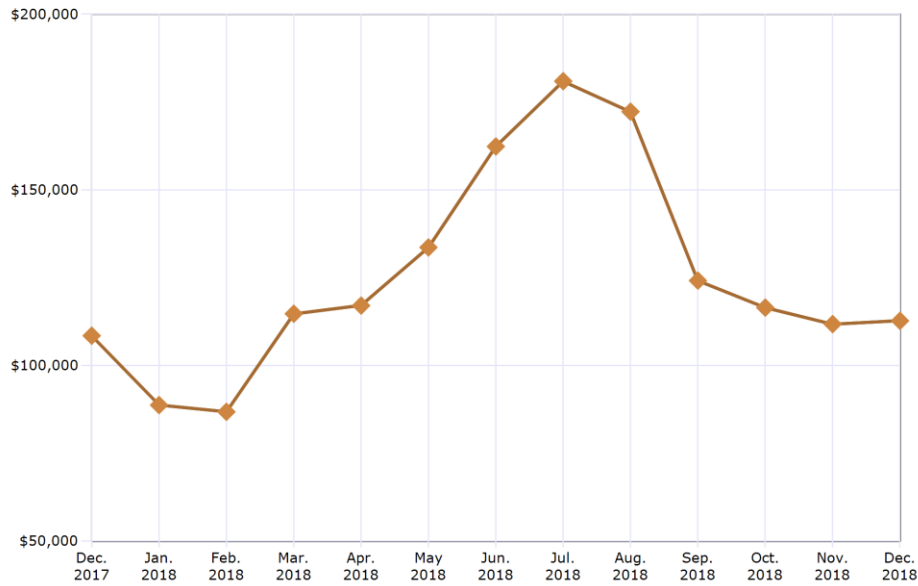


Local Option Sales Tax			
Trends			
	Year rampton County		Virginia
2008	\$	1,303,868	\$1,032,815,078
2009	\$	1,199,912	\$979,594,664
2010	\$	1,145,874	\$992,820,512
2011	\$	1,261,387	\$1,035,981,229
2012	\$	1,300,717	\$1,080,663,042
2013	\$	1,216,435	\$1,093,292,668
2014	\$	1,269,279	\$1,131,194,860
2015	\$	1,238,398	\$1,159,296,384
2016	\$	1,403,035	\$1,202,257,995
2017	\$	1,421,759	\$1,232,981,515
2018	\$	1,521,768	\$1,282,022,261

**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.



### Local Option Sales Tax Past 12 Months



Local Option Sales Tax		
Past 12 Months		
Year	Northampton County	Virginia
Dec-17	\$108,493	\$123,193,863
Jan-18	\$88,750	\$90,794,207
Feb-18	\$86,825	\$90,576,093
Mar-18	\$114,747	\$107,834,402
Apr-18	\$117,069	\$102,372,977
May-18	\$133,625	\$110,211,496
Jun-18	\$162,359	\$112,529,037
Jul-18	\$180,943	\$107,211,401
Aug-18	\$172,255	\$109,428,585
Sep-18	\$124,173	\$105,468,340
Oct-18	\$116,498	\$107,742,243
Nov-18	\$111,795	\$112,348,128
Dec-18	\$112,729	\$125,505,352

**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.

## **Travel and Tourism**

Tourism remains one of the County's primary industries due to its location between the Atlantic Ocean and the Chesapeake Bay. According to the Virginia Tourism Corporation, 2017 figures indicate that travel expenditures on the Eastern Shore exceeded \$285.5 million, an average of \$782,284 per day, a 28% increase in visitor spending from 2011 to 2017. Tourism jobs increased 18% from 2011 to 2017 with a corresponding 35% in tourism payroll. Major tourism spots on the Eastern Shore of Virginia include the Cape Charles Beachfront, 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.

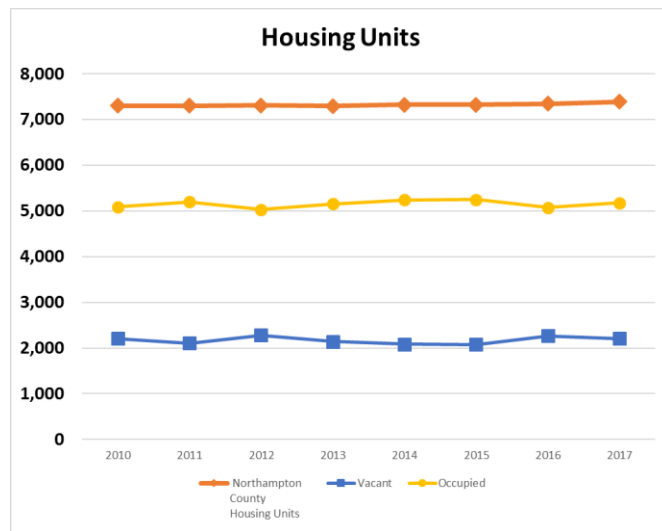
Budgeted Transient Occupancy Tax (TOT) from Motels, Hotels, campground and other short-term accommodations for the FY20 budget show a \$75,000 increase from the FY19 budget. For FY20, the County is anticipating \$450,000 in Transient Occupancy Tax, a 20% increase. Since FY2010, the TOT budgeted amount has increased by 100.00%. Food and Beverage Taxes for the FY20 budget show a level funding from the FY19 budget. For FY20, the County is anticipating \$350,000 in Food and Beverage Taxes. Since FY2010 the Food & Beverage Tax budgeted amount has increased by 40.0%

## **Housing**

According to information from the U. S. Census Bureau, in 2017 there were 7,384 total housing units (including rental apartments) located in the County of Northampton, of which 5,177 were occupied. Of those occupied units, the following table presents data regarding their respective types of occupancy. Renter-occupied units have increased by 24.6% since 2010 while owner-occupied have declined by 7.5%.

The County continues to be dependent on property tax revenue as its major source of revenue. For FY20, property tax revenue is expected to generate 61.2% of General Fund revenues compared to 61.9% in FY19. For FY20, real estate tax revenues continue to dominate General Fund revenues providing 50.47% vs. 53.65% in FY19. Real estate tax revenues are expected to increase from FY19, by \$245,218, or an increase of 1.62%.

Housing Units										
2010 - 201										
Northampton County										
Year	Housing Units	% Change	Vacant	% Change	Occupied	% Change	Owner	% Change	Renter	% Change
2010	7,296		2,208		5,088		3,617		1,471	
2011	7,298	0.0%	2,103	-4.8%	5,195	2.1%	3,607	-0.3%	1,588	8.0%
2012	7,307	0.1%	2,282	8.5%	5,025	-3.3%	3,487	-3.3%	1,538	-3.1%
2013	7,294	-0.2%	2,145	-6.0%	5,149	2.5%	3,533	1.3%	1,616	5.1%
2014	7,322	0.4%	2,085	-2.8%	5,237	1.7%	3,662	3.7%	1,575	-2.5%
2015	7,323	0.0%	2,075	-0.5%	5,248	0.2%	3,614	-1.3%	1,634	3.7%
2016	7,342	0.3%	2,267	9.3%	5,075	-3.3%	3,412	-5.6%	1,663	1.8%
2017	7,384	0.6%	2,207	-2.6%	5,177	2.0%	3,344	-2.0%	1,833	10.2%
% Change 2017 vs. 2010		1.2%		0.0%		1.7%		-7.5%		24.6%



## **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 1<sup>st</sup>



## BUDGET MESSAGE

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

*Charles Kolakowski*  
County Administrator

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

### **BOARD OF SUPERVISORS**

*H. Spencer Murray, Chairman*  
*John R. Coker, Vice Chairman*  
*Oliver H. Bennett*  
*Robert G. Duer*  
*David W. Fauber*

6/30/2019

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 2019 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 2020 Budget totals \$48,655,921, an increase of \$2,381,397 from the adopted Fiscal Year 2019 budget. The development of the Fiscal Year 2020 budget has been in line with the Board's articulated Goals and Objectives which included "no tax increase" as a goal. 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 is slightly up for Fiscal Year 2020. The revenue streams that are influenced through visitor or transitory traffic moving through the County also are up slightly. Transient Occupancy Tax, Meals & Beverage Tax and Sales & Use Tax are expected to be slightly higher.

As part of the budget, we continue to try to contribute to the Capital Reserve Fund. At the end of Fiscal Year 2018, the ending balance of the Capital Reserve Fund was \$2,416,165. Following budget amendments in Fiscal Year 2019, the ending balance was \$2,969,112. There are planned expenditures in Fiscal Year 2020 which will result in an ending balance of \$1,550,302. 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 2020 budget does provide for 2 FT EMTs and the conversion of 1 PT Parks & Recreation staff person to 1 FT Facilities Management person. Funding is also provided for a recruiter in connection with the Community Fire Department's grant award. Additionally, a 3 percent pay raise was 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 and the Board has agreed to increase its monthly contribution per employee from \$700 to \$750 if the employee participates in the Wellness Program. If the employee chooses not to participate in the Wellness Program, the County's contribution is capped at \$650.00. The Virginia Retirement System (VRS) Employer Contribution rate for FY20 is 8.14%, down from 8.16% in FY18. and the Group Life Insurance Employer (GLIP) contribution rate for FY20 is 1.31%, the same as FY 18.

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 its funding of this benefit and requiring the localities to address this issue. In the FY2020 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 Solid Waste tipping fee increased from \$72.00 per ton to \$75.00 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 FY2020 contains several items as part of the budget without relying upon any lease-purchase financing:

- \* EGTS software upgrade - Commissioner of Revenue/Treasurer
- \* 2 LifePak15s for the EMS Department's Quick Response Vehicle
- \* County-wide AED replacement for >10 year old devices and devices under recall
- \* Expansion/Remodel of the Bayview Waste Collection Site
- \* Several Facilities Management equipment expenditures including HVAC units in the Sheriff's Office and Social Services; water supply system for Capeville and replacing the fire alarm system at the Eastville Inn



## **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 2018, a new Board of Supervisors took office. The previous Board was in the process of evaluating new strategic goals for the County through a Strategic Plan process. No new priorities have been adopted by the Board since CY 2017, when the Board adopted a list of priorities to govern the work plan for the County staff; the list is provided below.

1. Complete construction on Emergency Medical Services (EMS)' garage addition
2. Review VA Department of Health Services Contract for FY17 and their building needs
3. Update the County's Capital Plan
4. Review County-owned properties and sell unused assets
5. Conduct Compensation and Classification Study
6. Review the needs of the E-911 System in terms of public safety communications and capital equipment in the southern end of the county.
7. Reach determination on the request from the Town of Cape Charles regarding the request for a Historic Overlay District
8. Review and update the County's personnel policies.
9. Review the County website content and maintain it.
10. Identify Stormwater Management Facilities (pond maintenance).
11. Re-draft Residential Rental Ordinance to deal with vacant properties only.
12. Consider/plan session for review of Strategic Plan.
13. Request assistance from the Commissioner of Revenue in review of the State Land Evaluation Advisory Committee (SLEAC) Land Use Values.
14. Develop plan to address abandoned buildings in the County.
15. Discuss the future management/ownership of the public docking facilities at Wise Point, currently owned and managed by US Fish & Wildlife.
17. Broadband Contract with Last Mile Vendor
18. Provide guidance to School Board on borrowing scenarios for new high/middle school complex
19. Willis Wharf Harbor Dredging

Specific to the development of the FY 2020 County Budget, the following guidance was used:

### **The Board's focus:**

- Fund required resources to complete all elements of the Comprehensive Plan (consultant, advertising, public meetings, Future Land Use Map (FLUM))
- Secure internal and external resources needed to update zoning ordinances (legal compliance, use definitions, districts and performance)
- Continue the program to demolish dangerous structures
- Determine funding needed to repair and main school structures (borrowing requirements and sources)

- Analyze, prioritize, and fund capital projects for County-owned assets (forecast 3-year plan)
- Supplement as possible the General Assembly budget funding for education and Compensation Board staff
- Study funding alternatives for infrastructure expansion within the County and Towns

**The Staff's focus:**

- Develop a plan for expansion of the Bayview Waste Collection Site
- Complete the approved salary study and submit recommendations for FY 20
- Fill and maintain authorized staff levels
- Use grant funding to complete Brownfield studies and make recommendations based on results
- Support new business initiatives with timely responses to planning and permitting
- Equitable pay for all employees
- Required Capital enhancements to meet County needs
- Maintain existing equipment/assets in proper working order
- Increase collection % rates on Current Year Taxes due
- Maximize return on investment on County Cash balances

## BUDGET OVERVIEW

The total FY20 budget of \$48,655,921 reflects an overall increase of \$2,381,397 from the adopted FY19 budget. The following table summarizes the Public Hearing County Budget:

FUND EXPENDITURES	2017 ACTUAL AMOUNT	2018 ACTUAL AMOUNT	2019 ADOPTED BUDGET	2020 PROPOSED BUDGET	FY20 - FY19 VARIANCE	% CHANGE	Column1
General Fund	25,789,732	26,936,653	28,134,646	30,392,286	2,257,640	8.02%	
Less Transfers	(13,568,887)	(14,299,465)	(14,168,526)	(14,751,920)	(583,394)	4.12%	
<b>Net General Fund</b>	<b>12,220,845</b>	<b>12,637,188</b>	<b>13,966,120</b>	<b>15,640,366</b>	<b>1,674,246</b>	<b>11.99%</b>	32.14%
Social Services Fund	2,477,289	2,516,995	2,675,595	2,687,420	11,825	0.44%	
Less Transfers	(224,505)	(179,745)	(84,257)	(84,257)	0	0.00%	
<b>Net Social Services Fund</b>	<b>2,252,784</b>	<b>2,337,250</b>	<b>2,591,338</b>	<b>2,603,163</b>	<b>11,825</b>	<b>0.46%</b>	5.35%
ES Regional Jail Fund	3,666,238	3,938,416	4,117,079	4,639,046	521,967	12.68%	9.53%
Harbor Improvement Fund	22,599	92,741	14,460	57,773	43,313	299.54%	0.12%
Capital Reserve (County)	0	9,500	0	1,418,810	1,418,810		
Less Transfers	0	(9,500)	0	(1,418,810)	(1,418,810)		
<b>Net Capital Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		0.00%
Capital Reserve (School)	98,544	510,972	67,800	0	(67,800)	-100.00%	0.00%
General Debt Service	2,757,516	2,762,331	2,758,930	2,757,967	(963)	-0.03%	5.67%
School Debt Service	119,206	120,433	344,732	228,151	(116,581)	-33.82%	0.47%
Public Utilities Fund	196,492	222,651	244,475	314,849	70,374	28.79%	
Less Transfers	(3,863)	(4,275)	(4,275)	(4,275)	0	0.00%	
<b>Net Public Utilities Fund</b>	<b>192,629</b>	<b>218,376</b>	<b>240,200</b>	<b>310,574</b>	<b>70,374</b>	<b>29.30%</b>	0.64%
IDA Operating Fund	500	3,390	34,634	43,227	8,593	24.81%	0.09%
NC Tourism Capital Fund	19,700	43,479	52,500	112,500	60,000	114.29%	0.23%
School Funds	20,776,178	20,793,978	22,086,731	22,263,154	176,423	0.80%	45.76%
<b>Net Grand Total</b>	<b>42,126,737</b>	<b>43,458,553</b>	<b>46,274,524</b>	<b>48,655,921</b>	<b>2,381,397</b>	<b>5.15%</b>	100.00%

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

## SUMMARY OF REVENUES

### GENERAL FUND

The approved FY20 budget keeps the 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. The Farm Equipment rate remains at \$1.20 per \$100.

In an effort to stabilize the tax base and preserve farmland, forests and open space in the County, the FY20 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 & Forrestral 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 FY20, these programs are estimated to reduce the real estate tax levy of the County as follows:

AFDs and Conservation Easements	\$ 950,584
Other Exemptions (Disabled, Elderly and Rehab)	\$ 156,522
<b>Total</b>	<b><u>\$1,107,106</u></b>

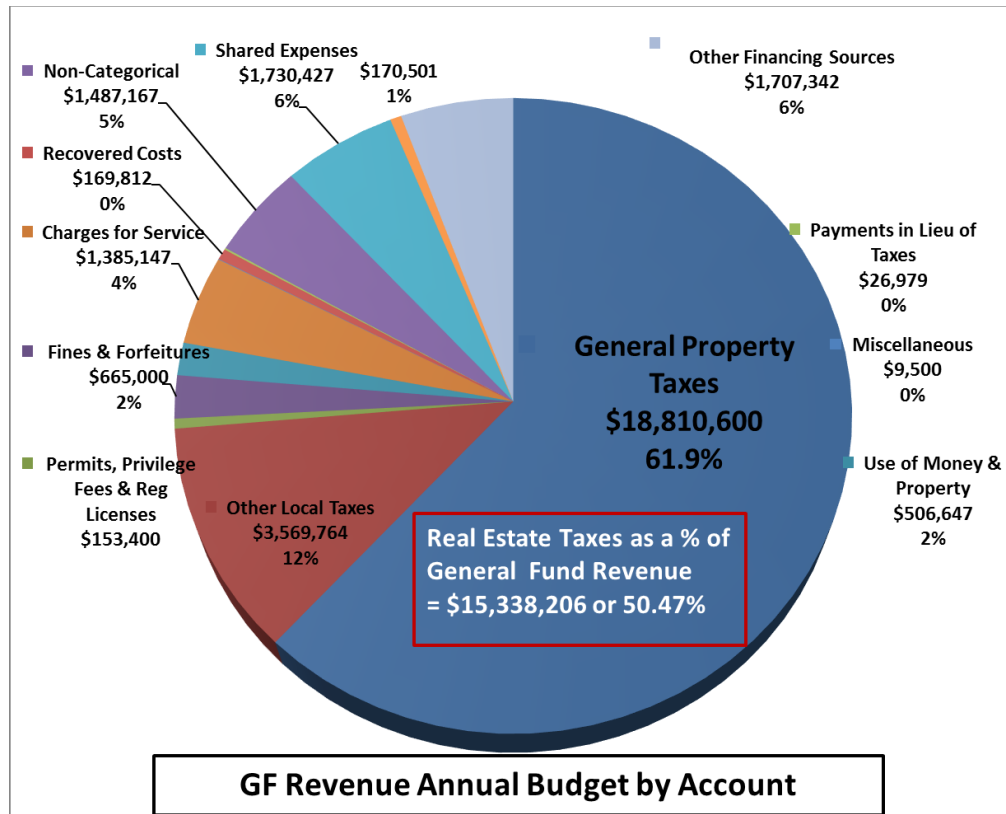
Personal property tax revenue for FY20 is estimated at \$97,696 more than the FY 19 budget. The tangible personal property rate remained at \$3.90 per \$100 assessed value. The Machinery & Tools tax rate remained constant as well as the Farm Equipment tax rate at \$1.20 per \$100 assessed value. The Airplane tax rate remained at \$3.90 in FY20.

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 50.5% up to the first \$20,000 in value for FY20.

Assessed values for real estate were equalized for FY20 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 97% collection rate generates approximately \$185,936. Tax rates and estimated revenues for FY20 are as follows:

Property Class	2018 Assessed Value	Rate/\$100	Tax Levy	Proration Factor	PPTRA Applied	Net Levy	Coll. Rate	Projected FY19 Tax Revenue	Tax \$ to Gen. Fund	RE Tax \$ Debt
<b>Real Estate</b>	\$1,982,352,700	\$ 0.83	\$16,453,527			\$16,453,527	97.00%	\$15,959,922		
R Estate-Supplemental billings (3 Year Avg.)	\$9,519,253	\$ 0.83	\$79,010			\$79,010	97.00%	\$76,640		
AFD's Existing Prior to Land Use Taxation Repeal	(\$79,647,700)	\$ 0.83	(\$661,076)			(\$661,076)	100.00%	(\$661,076)		
AFD's-Approved after repeal of Land Use Taxation		\$ 0.83	\$0			\$0	100.00%	\$0		
Preservation/Conservation Easements	(\$34,880,500)	\$ 0.83	(\$289,508)			(\$289,508)	100.00%	(\$289,508)		
Disabled Veteran's Exemption	(\$4,376,506)	\$ 0.83	(\$36,325)			(\$36,325)	100.00%	(\$36,325)		
Elderly Exemption	(\$3,205,301)	\$ 0.83	(\$26,604)			(\$26,604)	100.00%	(\$26,604)		
Rehab Exemption	(\$11,276,265)	\$ 0.83	(\$93,593)			(\$93,593)	100.00%	(\$93,593)		
<b>Subtotal Real Estate</b>	<b>\$1,858,485,681</b>		<b>\$15,425,431</b>			<b>\$15,425,431</b>		<b>\$14,929,455</b>	<b>\$12,171,488</b>	<b>\$2,757,967</b>
									<b>81.53%</b>	<b>18.47%</b>
<b>Public Service Companies</b>	\$58,245,081	\$ 0.83	\$483,434			\$483,434	100.00%	\$483,434	\$483,434	
Pers. Property-Public Service Cos.	\$0	\$ 3.90	\$0			\$0	100.00%	\$0	\$0	
<b>Subtotal Public Service Companies</b>	<b>\$58,245,081</b>		<b>\$483,434</b>			<b>\$483,434</b>		<b>\$483,434</b>	<b>\$483,434</b>	
<b>Personal Property - Vehicle, Business, motorcycles, motorhomes, aircraft, trailers</b>	\$88,944,376	\$ 3.90	\$3,468,831	4.08%	(\$1,201,668)	\$2,125,634.39	87.00%	\$1,849,302	\$1,849,302	
Pers. Prop-Supp. Billings-regular	\$28,649,700	\$ 3.90	\$1,117,338	47.85%	(\$220,299)	\$362,392.92	87.00%	\$315,282	\$315,282	
Disabled Veteran Exemption		\$ 3.90				\$0.00	100.00%	\$0		
<b>Subtotal Personal Property-Regular</b>	<b>\$117,594,076</b>		<b>\$4,586,169</b>		<b>(\$1,421,967)</b>	<b>\$2,488,027</b>		<b>\$2,164,584</b>	<b>\$2,164,584</b>	
<b>Boats - Regular</b>	\$10,536,800	\$ 0.99	\$104,314							
Plus Boats supplement billing		\$ 0.99	\$0							
<b>Subtotal Boats</b>	<b>\$10,536,800</b>	<b>\$ 0.99</b>	<b>\$104,314</b>			<b>\$104,314</b>	<b>92.00%</b>	<b>\$95,969</b>	<b>\$95,969</b>	
<b>Subtotal Farm Equipment</b>	<b>\$8,952,300</b>	<b>\$ 1.20</b>	<b>\$107,428</b>			<b>\$107,428</b>	<b>98.00%</b>	<b>\$105,279</b>	<b>\$105,279</b>	
<b>Mobile Homes</b>	\$2,807,250	\$ 0.83	\$23,300			\$23,300	85.00%	\$19,805	\$19,805	
Mobile Homes Personal Property	\$42,250	\$ 3.90	\$1,648			\$1,648	85.00%	\$1,401	\$1,401	
Mobile Homes - RE Supplement		\$ 0.83	\$0			\$0	85.00%	\$0	\$0	
Mobile Homes - PP Supplement		\$ 3.90	\$0			\$0	85.00%	\$0	\$0	
<b>Subtotal Mobile Homes</b>	<b>\$2,849,500</b>		<b>\$24,948</b>			<b>\$24,948</b>		<b>\$21,206</b>	<b>\$21,206</b>	
<b>Machinery &amp; Tools</b>	\$4,157,900	\$ 2.00	\$83,158			\$83,158	100.00%	\$83,158	\$83,158	
Machinery & Tools - Supplements		\$ 2.00	\$0			\$0	97.00%	\$0	\$0	
Machinery & Tools - Vehicles	\$51,200	\$ 2.00	\$1,024			\$1,024	97.00%	\$993	\$993	
Machinery & Tools - Vehicles - Supplements		\$ 3.90	\$0			\$0	97.00%	\$0	\$0	
<b>Subtotal Machinery &amp; Tools</b>	<b>\$4,209,100</b>		<b>\$84,182</b>			<b>\$84,182</b>		<b>\$84,151</b>	<b>\$84,151</b>	
<b>Heavy Equipment</b>	\$1,069,300	\$ 2.86	\$30,582			\$30,582	85.00%	\$25,995	\$25,995	
<b>Subtotal Heavy Equipment</b>	<b>\$1,069,300</b>		<b>\$30,582</b>			<b>\$30,582</b>		<b>\$25,995</b>	<b>\$25,995</b>	
<b>Business Personal Property Late Filing Fees</b>	<b>\$12,615</b>		<b>\$12,615</b>			<b>\$12,615</b>	<b>71.34%</b>	<b>\$9,000</b>	<b>\$9,000</b>	
<b>Totals</b>	<b>\$2,061,954,453</b>		<b>\$20,859,103</b>		<b>(\$1,421,967)</b>	<b>\$18,760,961</b>		<b>\$17,919,073</b>	<b>\$15,161,106</b>	<b>\$2,757,967</b>
Revenue generated by \$.01 on the tax rate at the current collection rate for RE, Public Service Co RE and Mobile Home RE.								<b>\$185,936</b>		
Percentage of Real Estate Taxes Going to Fund Debt Service						<b>18.47%</b>				

FY20 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.

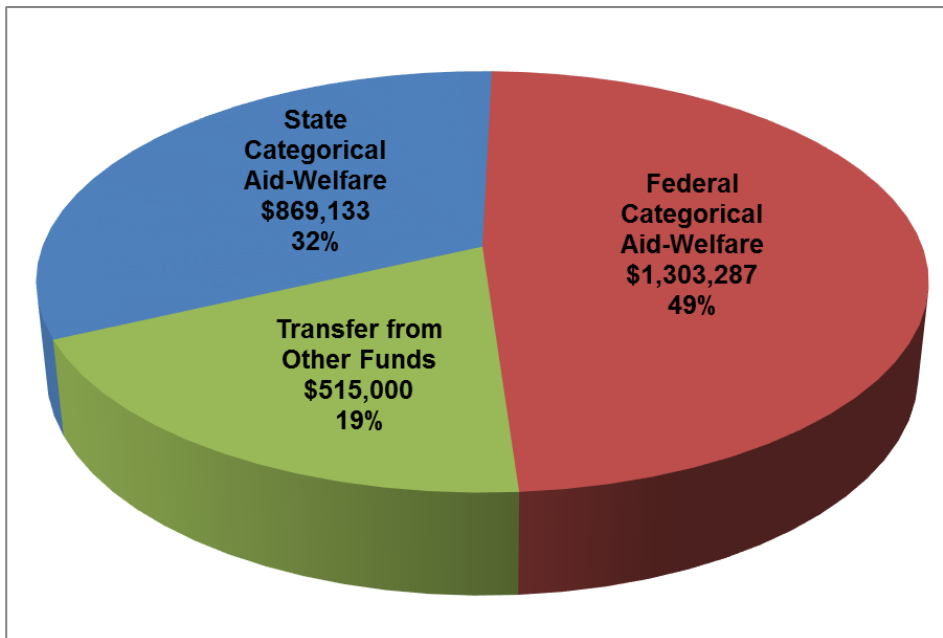


The County's fee schedules for FY20 remained unchanged from FY19, with the exception of the solid waste tipping fee and GIS/Mapping fees within the Planning, Permitting & Enforcement Office. The monthly service fees within the Bayview Water and Wastewater System decreased from \$54.00 per month to \$50.00 per month.

The Food and Beverage Tax was approved by voter referendum in the fall of 2002 and is estimated to generate \$350,000 in FY20. 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 FY20, the tax will generate an estimated \$441,366. Sales Tax revenues for FY20 will decrease by \$40,158 from FY19 budgeted amounts due to the fact that FY19 budget did not take into account the local sharing with the towns (\$184,340) netting to a \$144,182 increase. Of the sales tax revenues it receives, the County forwards 13.2% of that amount to towns located within the County. The amounts are allocated based on school-aged children residing within the town limits.

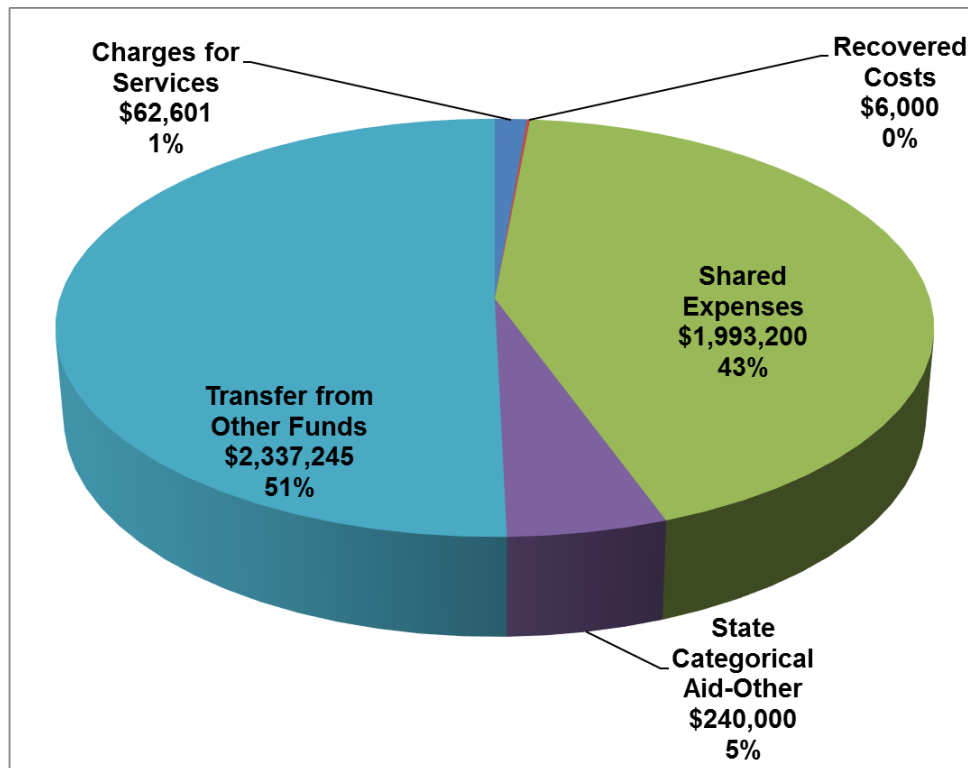
### **SOCIAL SERVICES FUND**

Budgeted revenues for FY20 in the Social Services Fund reflect an overall increase of \$11,825 from the adopted FY19 budget. State and Federal revenues are budgeted at \$869,133 and \$1,303,287 respectively (there was a slight increase in state funding and a level estimate from federal funding). The FY20 budgeted local contribution is budgeted at \$515,000 which is an increase of \$8,683.00 from the FY19 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 \$2,337,245. The state is expected to contribute a total of \$2,233,200 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 \$1,917,601 in sales tax funding and \$7,640,085 in categorical aid for Northampton County Public Schools in FY20. These estimates amount to an increase of 6.4% in sales tax and a 3.0% 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 19 & 20, the composite index is .4746. This is a .0164 decrease from the FY's 17/18 composite index of .4910, which generally translates to an increase 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 FY20 of \$8,962,202 or \$140,389 more than FY 19.

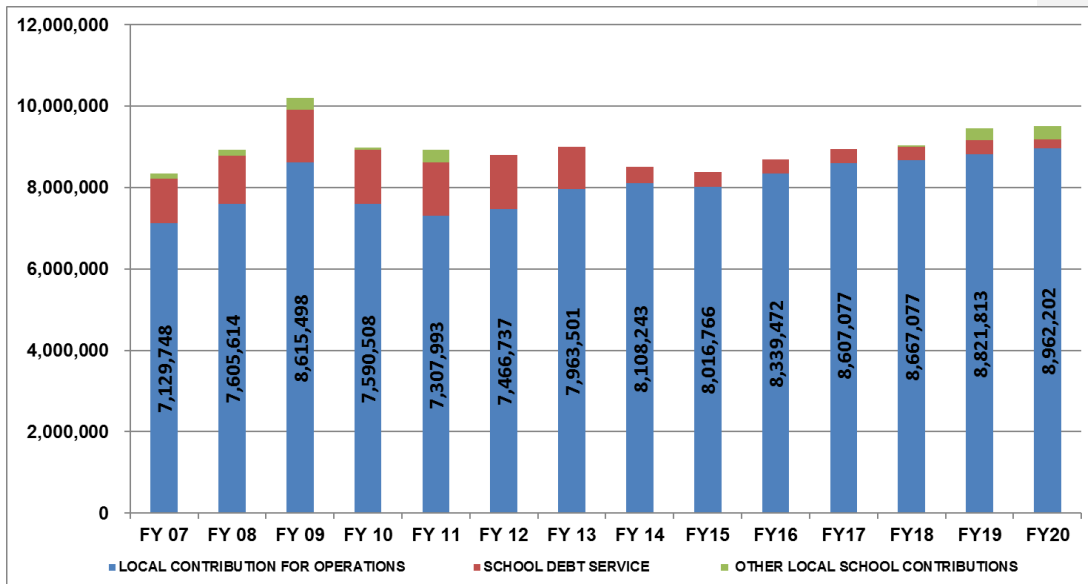
The following chart illustrates the local contribution to the schools from FY2006 to FY2019.



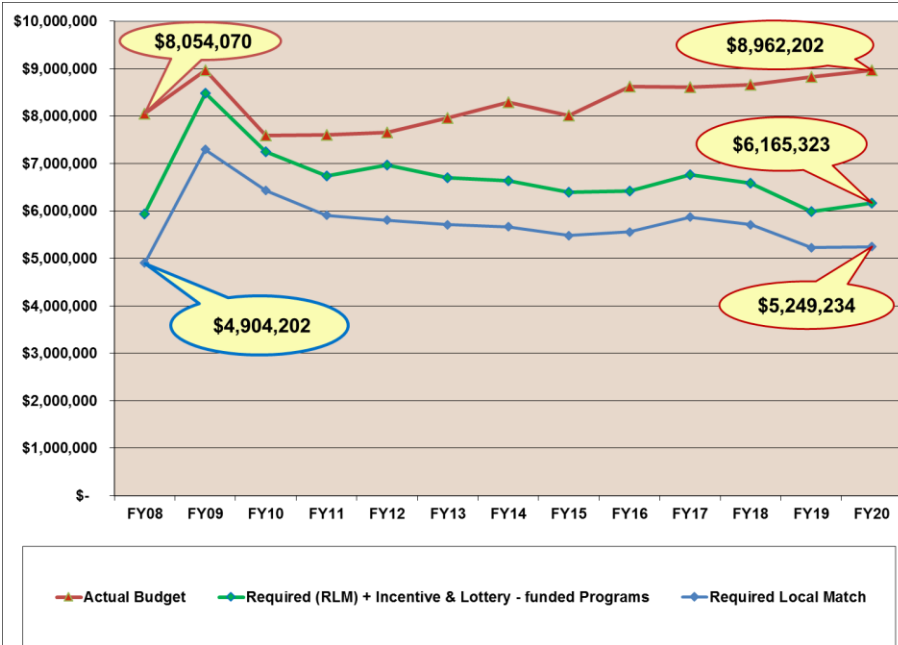
FY	LOCAL CONTRIBUTIONS FOR OPERATIONS	SCHOOL DEBT SERVICE	OTHER LOCAL SCHOOL CONTRIB.	GRAND TOTAL
FY06	\$7,112,975	\$1,107,900	\$130,317	\$8,351,192
FY07	\$7,129,748	\$1,088,100	\$132,468	\$8,350,316
FY08	\$7,605,614	\$1,183,075	\$134,030	\$8,922,719
FY09	\$8,615,498	\$1,305,038	\$290,303	\$10,210,839
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	\$8,667,077	\$342,914	\$0	\$9,009,991
FY18	\$8,667,077	\$342,777	\$20,000	\$9,029,854
FY19	\$8,821,813	\$344,127	\$297,800	\$9,463,740
FY20	\$8,962,202	\$227,500	\$317,800	\$9,507,502

Graphically, the above table appears as follows:

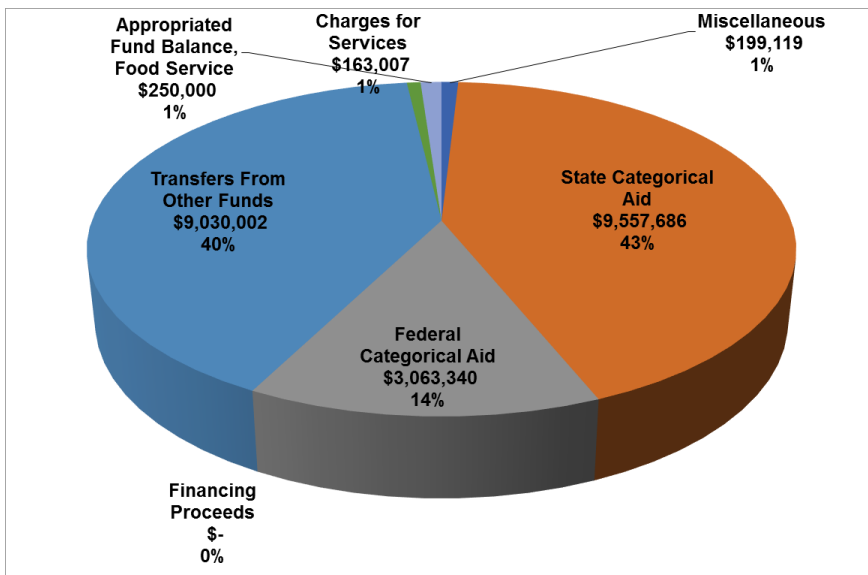
**County Contributions to Schools**



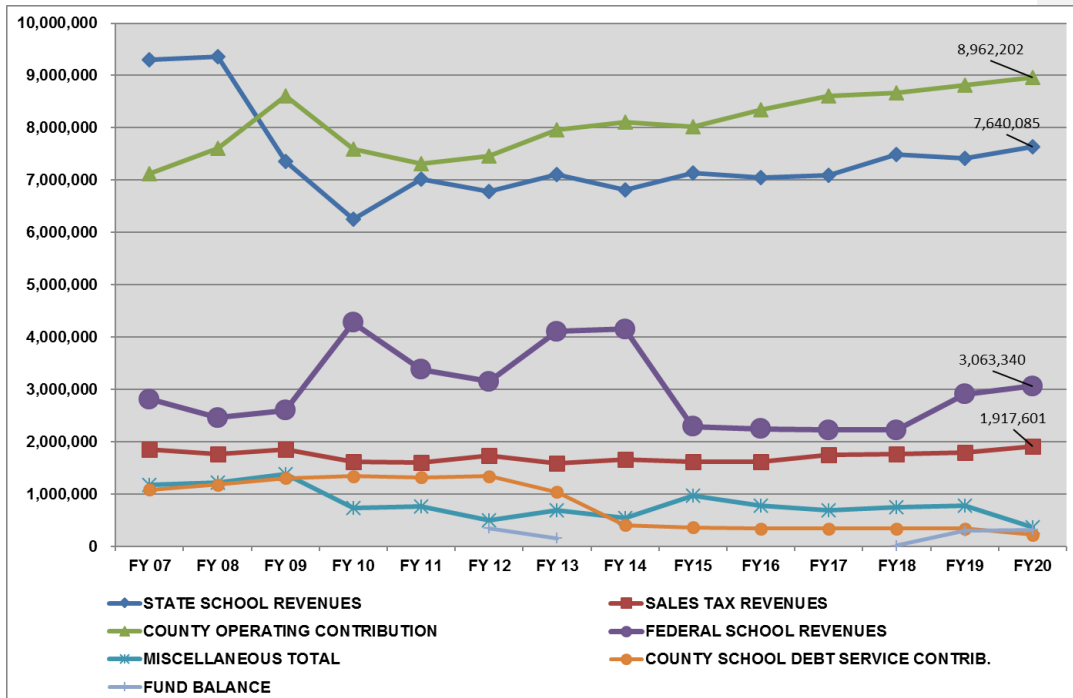
The County's actual contribution has historically exceeded the minimum level mandated by the Commonwealth.



The following graph illustrates the School revenue sources:



The historical funding trends since the year 2007 are as follows:



## SUMMARY OF EXPENDITURES

### GENERAL FUND

For FY20, net General Fund expenditures (net of inter-fund transfers) are \$15,640,366 compared to \$13,966,120 for the FY19 adopted budget for an increase of \$1,674,246. The significant changes in expenditure and/or revenue are listed below:

#### Major Items/Changes FY20 vs. FY19 by Fund

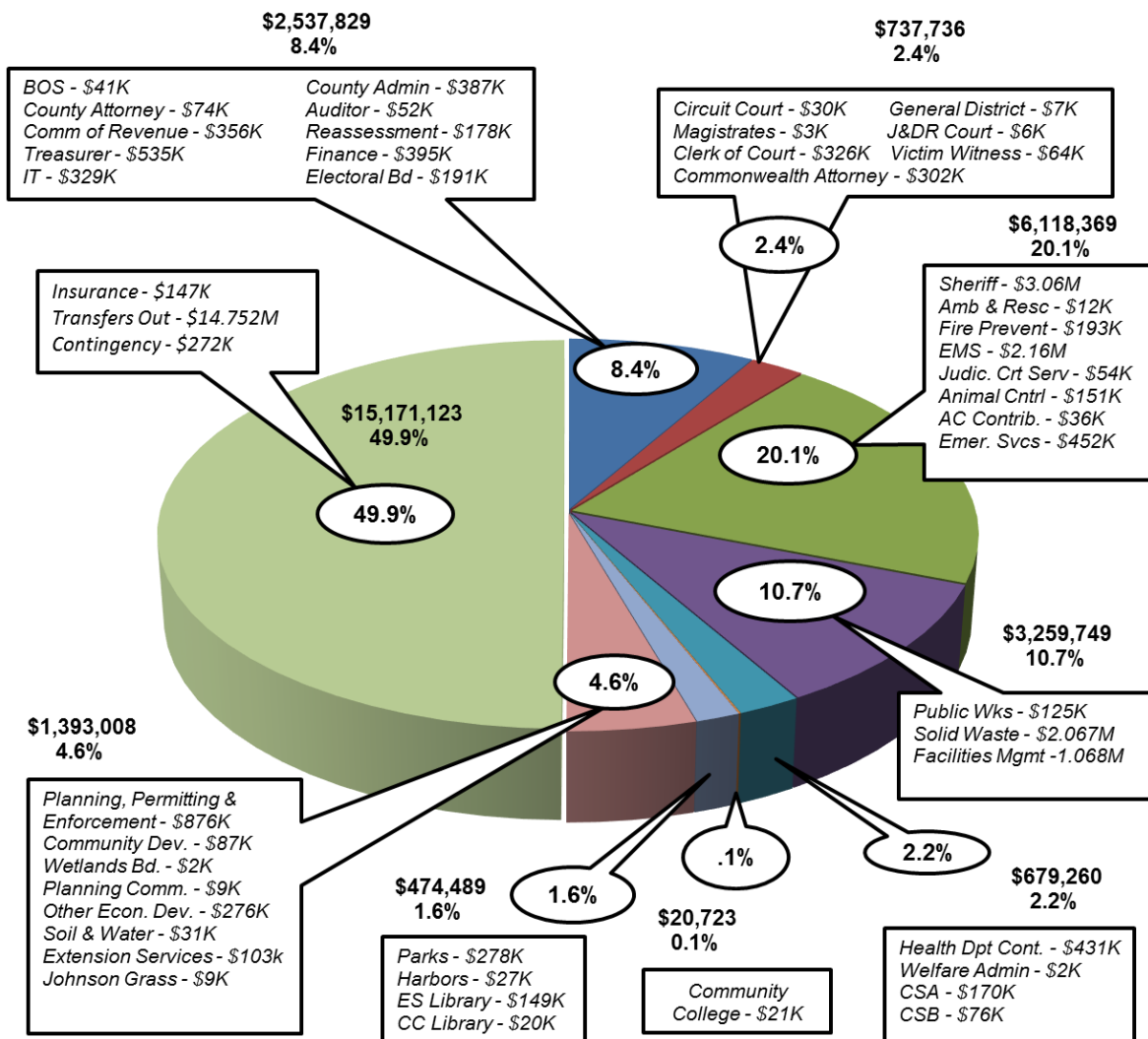
- New Tax software Commissioner of Revenue & Treasurer
- Bayview Convenience Center enhancements
- 3 Sheriff Vehicles (2 Sheriff Chargers & 1 Animal Control Truck)
- Solid Waste Tractor & Mower
- New State & DEQ Solid Waste mandates
- Comprehensive Plan Consultant
- Tax Assessment Attorney
- 1 FT & 1 PT Facilities Management
- 3% raise for all State & County funded positions
- Health insurance Wellness change from \$25/ pay period to \$50/ pay period (24 pay periods)
- Increases to Northampton County Public School
- Increases to ESRJ for replacement of the analog camera system
- New water treatment system for Public Utilities

#### Major Personnel Expenditures FY 20

New Positions	
EMS Community Fire Dept. (2 Positions)	\$114,686
Emergency Services (PT Recruiting for CFD (revenue to offset)	\$40,659
Facilities Management – Previously approved change from PT to FT	\$26,883
1 PT became 1 FT & transferred PT employee from P&R to FM	
Total new positions	\$182,228
Pay Adjustments/Raises	
3% State & Constitutional Officer Raises General Fund (GF)	\$164,662
3% State & Constitutional Officer Raises ESRJ	\$71,991
Note: County will receive approximately \$111,434 of the \$236,653 from Comp. Board to help offset 3% increase	
Net County contribution = \$125,219	
3% Raises (All Other employees) GF	\$114,469
3% Raises (All Other employees) ESRJ	\$1,968
3% Raises (All Other employees) Public Utilities	\$847
Total 3% Raises	\$353,937
Health Insurance	
Wellness increase from \$25 / pay period to \$50 - GF	\$67,560
Wellness ESRJ	\$31,200
Wellness Public Utilities	\$840
Total Wellness	\$99,600
Total New Positions/Benefit Changes	\$635,765

The departments' proportionate share of the General Fund Expenditures is illustrated below:

## GENERAL FUND: WHERE THE MONEY GOES






## GENERAL FUND CHART

*	2019 Adopted Budget	2020 County Admin. Rec.	FY20 - FY19 Adopted	% Difference
<b>Fund: 100 General</b>				
<u>Expenditures</u>				
100-1101 - General,Board of Supervisors	\$41,017	\$41,124	● \$107	0.26%
100-1201 - General,County Administrator	\$350,180	\$387,346	● \$37,166	10.61%
100-1204 - General,County Attorney	\$68,524	\$74,110	● \$5,586	8.15%
100-1208 - General,Independent Auditor	\$52,000	\$52,000	● \$0	0.00%
100-1209 - General,Commissioner of the Revenue	\$244,913	\$355,892	● \$110,979	45.31%
100-1210 - General,General Reassessment	\$165,036	\$177,881	● \$12,845	7.78%
100-1213 - General,County Treasurer	\$304,435	\$534,513	● \$230,078	75.58%
100-1220 - General,Finance	\$388,111	\$395,178	● \$7,067	1.82%
100-1240 - General,Information Technology	\$338,886	\$329,349	● (\$9,537)	-2.81%
100-1301 - General,Electoral Board	\$182,052	\$190,436	● \$8,384	4.61%
100-2101 - General,Circuit Court	\$29,564	\$29,584	● \$20	0.07%
100-2102 - General,General District Court	\$6,680	\$6,820	● \$140	2.10%
100-2103 - General,Magistrates	\$3,225	\$3,225	● \$0	0.00%
100-2104 - General,Juvenile & Domestic Relations Ct	\$5,330	\$6,050	● \$720	13.51%
100-2106 - General,Clerk of the Circuit Court	\$312,060	\$325,587	● \$13,527	4.33%
100-2107 - General,Victim Witness	\$61,140	\$63,572	● \$2,432	3.98%
100-2201 - General,Commonw ealth Attorney	\$285,484	\$302,898	● \$17,414	6.10%
100-3102 - General,Sheriff	\$2,926,860	\$3,061,888	● \$135,028	4.61%
100-3203 - General,Ambulance & Rescue	\$11,909	\$11,771	● (\$138)	-1.16%
100-3204 - General,Fire Prevention	\$190,503	\$192,597	● \$2,094	1.10%
100-3205 - General,Emergency Medical Services	\$1,865,169	\$2,159,159	● \$293,990	15.76%
100-3303 - General,Judicial Court Services	\$53,580	\$53,580	● \$0	0.00%

	*	2019 Adopted Budget	2020 County Admin. Rec.	FY20 - FY19 Adopted	% Difference
<b>Fund: 100 General</b>					
<b>Expenditures</b>					
100-3401 - General,Building Inspections		\$0	\$0	\$0	
100-3502 - General,Animal Control		\$116,679	\$151,562	\$34,883	29.90%
100-3503 - General,Animal Control Contribution		\$35,600	\$35,600	\$0	0.00%
100-3505 - General,Emergency Management		\$334,475	\$452,212	\$117,737	35.20%
100-4101 - General,Public Works Administration		\$117,869	\$124,822	\$6,953	5.90%
100-4204 - General,Solid Waste Services		\$1,563,996	\$2,066,267	\$502,271	32.11%
100-4302 - General,Facilities Management		\$757,816	\$1,068,660	\$310,844	41.02%
100-5101 - General,Local Health Department		\$404,300	\$431,407	\$27,107	6.70%
100-5205 - General,Community Services Board		\$74,561	\$76,053	\$1,492	2.00%
100-5301 - General,Welfare Administration		\$1,800	\$1,800	\$0	0.00%
100-5309 - General,Comprehensive Services Act		\$165,000	\$170,000	\$5,000	3.03%
100-6501 - General,Community College		\$20,723	\$20,723	\$0	0.00%
100-7101 - General,Parks & Recreation		\$257,332	\$278,307	\$20,975	8.15%
100-7107 - General,Harbors & Boat Ramps		\$27,359	\$27,471	\$112	0.41%
100-7302 - General,Eastern Shore Regional Library		\$138,000	\$148,711	\$10,711	7.76%
100-7303 - General,Cape Charles Public Library		\$20,000	\$20,000	\$0	0.00%

	*	2019 Adopted Budget	2020 County Admin. Rec.	FY20 - FY19 Adopted	% Difference
<b>Fund: 100 General</b>					
<b>Expenditures</b>					
100-8102 - General,Community Development		\$71,780	\$87,280	\$15,500	21.59%
100-8105 - General,Planning, Permitting & Enforcem		\$831,965	\$876,253	\$44,288	5.32%
100-8106 - General,Wetlands Board/Zoning Appeals		\$2,100	\$2,100	\$0	0.00%
100-8107 - General,Planning Commission		\$5,294	\$8,960	\$3,666	69.25%
100-8108 - General,Other Economic Development		\$287,574	\$275,612	(\$11,962)	-4.16%
100-8203 - General,Soil & Water Conservation		\$31,283	\$31,283	\$0	0.00%
100-8301 - General,Extension Service Administration		\$82,833	\$102,859	\$20,026	24.18%
100-8305 - General,Extension Service-Johnson Grass		\$8,026	\$8,661	\$635	7.91%
100-9503 - General,General Insurance		\$143,428	\$147,014	\$3,586	2.50%
100-9600 - General,Transfers Out		\$14,168,526	\$14,751,920	\$583,394	4.12%
100-9900 - General,Contingency		\$579,669	\$272,189	(\$307,480)	-53.04%
<b>Fund Total: General</b>		\$28,134,646	\$30,392,286	\$2,257,640	8.02%

 \$25,000  
 \$0  
 (\$25,001)

## CONTRIBUTIONS TO OUTSIDE AGENCIES

Accomack and Northampton Counties fund several agencies jointly through formal agreements. Listed in the following table are the agencies that requested funding for FY20 and the amount included in the approved budget.

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 BOS Approved
52500	Eastern Shore Task Force	8,433.25	10,480.58	18,224.00	5,900.00
52250	Vol Fire Dept - Cape Charles	30,000.00	30,000.00	30,000.00	30,000.00
52275	Vol Fire Dept - Cheriton	30,000.00	30,000.00	30,000.00	30,000.00
52300	Vol Fire Dept - Exmore/Community	30,000.00	30,000.00	30,000.00	30,000.00
52400	ES Fire Training Center/Acc Co.	13,700.00	13,700.00	13,700.00	13,700.00
52550	Vol Fire Dept - Eastville	30,000.00	30,000.00	30,000.00	30,000.00
52575	Vol Fire Dept - Nassawadox	30,000.00	30,000.00	30,000.00	30,000.00
52600	NC Fire & Rescue Commission	10,677.54	10,363.36	10,500.00	10,500.00
52750	VA Dept. of Forestry	2,307.51	2,307.51	2,308.00	2,317.00
52180	A-N Animal Control Facility	22,679.33	22,620.71	35,600.00	35,600.00
56500	ESVA 911 Commission	229,155.32	253,150.42	288,381.00	305,964.00
52625	NC Health Department	385,049.00	385,049.00	404,300.00	431,407.00
56400	ES Community Services Board	65,491.00	69,238.00	74,561.00	76,053.00
52350	ES Community College	20,723.00	20,723.00	20,723.00	20,723.00
56450	Eastern Shore Public Library	127,559.00	127,559.00	138,000.00	148,711.00
52100	Eastern Shore of Virginia Housing	4,747.00	4,747.00	4,747.00	4,747.00
52125	A-N Planning District Comm.	32,518.00	32,518.00	32,518.00	45,852.00
52210	Miscellaneous Contributions	10,000.00	10,000.00	12,834.00	15,000.00
52325	ES Area Agency on Aging	14,400.00	14,400.00	14,400.00	14,400.00
52450	ES of VA Res Cons & Devpt Comm.	7,281.00	7,281.00	7,281.00	7,281.00
52175	A-N Transportation District Comm	18,665.38	18,665.38	18,666.00	6,704.00
52700	Star Transit	89,440.00	89,440.00	109,408.00	109,408.00
52725	VA ES Tourism Commission	121,500.00	144,000.00	157,500.00	157,500.00
52735	HR Small Business Devpt. Center	2,000.00	2,000.00	2,000.00	2,000.00
52150	A-N PDC-Groundwater Comm.	17,885.00	20,385.00	20,385.00	20,385.00
52475	ES Soil & Water Conserv District	10,898.00	10,898.00	10,898.00	10,898.00
Net Grand Totals		(\$1,372,796.27)	(\$1,433,316.67)	(\$1,558,843.00)	(\$1,606,821.00)



### **SOCIAL SERVICES FUND**

The Social Services Fund budget includes local funds of \$515,000. This is \$8,683 more than the FY19 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 FY20 is \$4,639,046. This is a \$521,967 increase in expenditures when compared to the FY19 adopted budget. For FY20, the County included a local contribution of \$2,337,245, an increase of \$491,866 over the FY19 adopted budget. Said increase included \$300,000 for a replacement camera system, \$95,186 for wastewater and the 3% raise with benefits.

### **SCHOOLS FUND**

The approved FY20 budget includes local operational contribution funding of \$8,962,202. This is \$140,389 more than the FY19 local operating contribution to the school.

In addition to the local contribution, the County funded an additional \$227,500 in debt service for FY20 and \$317,800 for Capital purchases. 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 FY20, 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 3% Cost of Living Allowance (COLA), effective July 1, 2019, is included in the FY20 budget for all staff.

The Virginia Retirement System (VRS) Employer Contribution rate for FY20 is 8.14% vs. 8.16 for FY18. The Group Life Insurance Employer (GLIP) Contribution rate for FY20 is 1.31%, the same as FY 19.

## SUMMARY OF CAPITAL OUTLAY

The FY20 budget does not propose any capital purchases thru a lease/purchase option.

The FY20 budget contains the following capital outlay items that will be funded without any financing restraints.

Tax Software	\$250,000
Bayview Convenience Center (enhancements)	\$200,000
Sheriff vehicles (3 Replacement)	\$76,950
Tractor - Solid Waste (Replacement – if not USDA funded)	\$50,000
LifePak15 for third Quick Response Vehicle	\$34,000
LifePak15 to replace LifePak 12	\$34,000
Replace AEDs > 10 yrs old	\$17,000
Replace AEDs > 10 yrs old and under recall	\$42,500
Greenboxes	\$8,760
Roll-off containers	\$7,600
Zero-turn mower for landfill (if not USDA funded)	\$12,000
Courthouse Camera System	\$34,576
Replace fire alarm system for Eastville Inn	\$6,000
Stormwater Drainage Remediation (Sheriff, Courthouse, Juvenile Probation Office)	\$6,000
Replace up to 3 HVAC units at Social Services	\$24,000
Replace up to 2 HVAC units at Sheriff's Office	\$20,000
UV Air Purifying Lights for Admin Building	\$5,000
Seal Coat Government Complex Parking Lots & Roads	\$57,000
Replace Shingle Roof at Middle School at Archives Section	\$17,500
Coating for Courthouse Roof	\$31,500
AC/Heat Split Unit for NMS – For Yoga Room (new)	\$4,000
Water Supply System for Firefighting Operations (Capeville)	\$35,000
Zero-turn mower for Facilities	\$10,000
Used Truck for Parks & Rec (moving equipment & setup of events)	\$15,000
Construct Pier to Access Boat Slips 9-26 @ Willis Wharf	\$42,750
VPA Grant Application (Kayak Launch – Morley's Wharf)	\$15,023
New Camera System for Eastern Shore Regional Jail	\$400,000
Water Treatment System for Government Complex	\$55,000

## SUMMARY OF FUND BALANCE & DEBT POLICY

For FY20, a \$200,000 contribution from fund balance was used to balance the budget. This represents a “good neighbor” payment from the County’s first solar farm installation, Hecate Energy, that had not been used in FY18 or FY19.

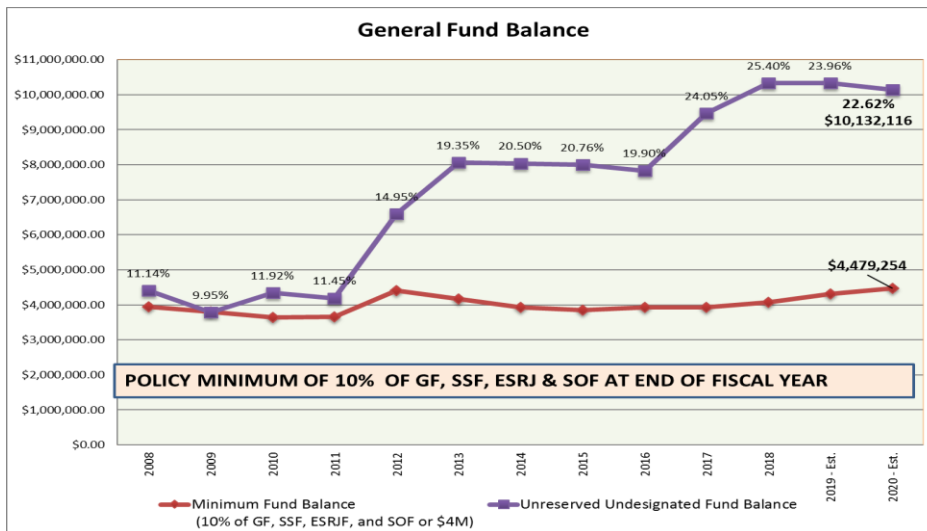
The adopted fund balance policy states that unreserved fund balance should not fall below 10% of the combined operating expenditures of the General, Social Services, Eastern Shore Regional Jail and School Operating Funds (less interfund transfers). In addition, as a condition of its bond with the Virginia 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.

In addition to the above, the County has a Payout Ratio Policy which states that the County intends to maintain its 10-Year tax-supported debt and lease payout ratio at or above 60% at the end of each adopted five-year Capital Improvement Plan. The payout ratio shall be no less than 55% in any one year during that period. Per the Davenport Financial Review on June 25, 2018, the County’s current payout ratio of 91.6% is well above the threshold.

The County has two other Debt Ratio Policy’s. The first is Debt vs. Assessed Value. This Policy states that the County will maintain total tax-supported debt, including leases, as a percent of total taxable Real Estate and Personal Property Assessed Value of the County at a level not to exceed 4%. The current budget calculates this ratio at 0.88%, well below the 4% maximum. The second Debt Ratio Policy is Debt Service vs. Expenditures. This Policy states that the County will maintain annual tax-supported debt service Governmental Fund expenditures plus School Expenditures net of interfund transfers at a level not to exceed 12%. Per the FY20 budget, the County will have a ratio of around 7.02% for FY20 vs. 7.70% for FY19, well below the 12% maximum.

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.

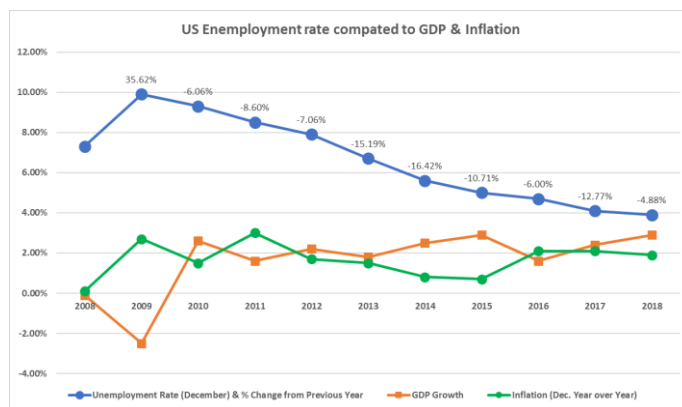
The following table reflects unreserved General fund balances at June 30<sup>th</sup> since FY08:



## ECONOMIC FACTORS AFFECTING THE BUDGET

The County's financial performance and planning is impacted by global, national and local economic factors. For FY20, the economy remains constant with little change expected. In April, 2019, the unemployment rate was 4.7% for Northampton County. This is 1.4% higher than the National average unemployment rate of 3.3% and 2.2% higher than Virginia's 2.5% average. According to the most recent numbers published by the U.S. Bureau of Census, Northampton County's median household income is \$41,468 as compared to the state average of \$68,967 and the national average of \$57,652.

Since FY07, the County's revenues have been impacted greatly by the ongoing adjustment in the housing sector nationwide. Although US economic outlook is healthy according to the key economic indicators, with GDP expected to remain between 2% - 3%.



Locally, real estate activity has been relatively stable during the past fiscal year. Housing inventories are moderate, having availability in nearly all neighborhoods with marginally decreasing lengths of time on the market. The exception to this is a strong market in Historic Cape Charles and surrounding Bay Creek communities. Many older homes in the popular historic part of Cape Charles are being sold and totally renovated at a relatively high rate. Resale of

the renovated homes and new construction in both Cape Charles and Bay Creek have increased market values exceeding 20% over the past fiscal year. The number of distressed properties for sale have decreased while the percentage of arm's length transactions have increased moderately.

## 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,

*Charles Kolakowski*

Charles Kolakowski  
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, Brownfield Community Assessment Fund, Harbor Improvement Fund, West Fairview and Culls CDBG Project Funds and the Sale of Forfeited Assets 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 School Debt Service Fund and the General Debt Service Fund.

Capital Projects Funds – The County currently has only a few active Capital Project Funds including the Harbor Improvement Fund, the Capital Reserve Fund, the Waste Water 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 FY20.

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, Eastern Shore of Virginia Broadband Authority (payroll only) 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)
<b>Governmental:</b>				
	<b>General Fund</b>	X		
	<b>Special Revenue Funds:</b>			
	Social Services (VPA) Fund	X		
	Eastern Shore Regional Jail Fund	X		
	Brownfield Community Assessment Fund		X	
	Harbor Improvement Fund		X	
	Culls CDBG Project Fund		X	
	West Fairview CDBG Project Fund		X	
	Sale of Forfeited Assets Fund		X	
	<b>Debt Service Funds:</b>			
	General Debt Service Fund	X		
	School Debt Service Fund	X		
	<b>Capital Project Funds:</b>			
	County Capital Projects Fund		X	
	School Capital Reserve Fund		X	
	Harbor Improvement Fund		X	
	Waste Water Fund		X	
<b>Proprietary</b>				
	<b>Enterprise Fund:</b>			
	Public Utilities Fund	X		
<b>Fiduciary</b>				
	<b>Agency Funds:</b>			
	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
<b>Component Unit School Board:</b>				
	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		
	<b>GENERAL ADMINISTRATION</b>	BOARD OF SUPERVISORS COUNTY ADMINISTRATOR COUNTY ATTORNEY INDEPENDENT AUDITOR COMMISSIONER OF REVENUE GENERAL REASSESSMENT COUNTY TREASURER FINANCE INFORMATION TECHNOLOGY ECONOMIC DEVELOPEMENT ELECTORAL BOARD
	<b>JUDICIAL ADMINISTRATION</b>	CIRCUIT COURT GENERAL DISTRICT COURT MAGISTRATES JUVENILE & DOMESTIC COURT CLERK, CIRCUIT COURT VICTIM-WITNESS PROGRAM COMMONWEALTH ATTNY.
	<b>PUBLIC SAFETY</b>	SHERIFF AMBULANCE & RESCUE FIRE PREVENTION EMERGENCY MEDICAL SERVICES BUILDING INSPECTIONS ANIMAL CONTROL ANIMAL CONTROL – CONTRIBUTION EMERGENCY SERVICES JUDICIAL COURT SERVICES CARE & CONFINEMENT OF PRISONERS
	<b>PUBLIC WORKS</b>	PUBLIC WORKS ADMINISTRATION SOLID WASTE SERVICES FACILITIES MANAGEMENT PUBLIC UTILITIES



<b>FUND</b>	<b>FUNCTION</b>	<b>DEPARTMENT</b>
	<b>HEALTH &amp; WELFARE</b>	LOCAL HEALTH DEPT. CHAPTER X BOARD (CSB) WELFARE ADMINISTRATION STATE & LOCAL HOSPITAL COMPREHENSIVE SERVICES ACT
	<b>EDUCATION</b>	COMMUNITY COLLEGE OTHER EDUCATIONAL EXPENSES
	<b>PARKS, REC. &amp; CULTURAL</b>	PARKS & RECREATION HARBORS & BOAT RAMPS REGIONAL LIBRARY LOCAL LIBRARY
	<b>COMMUNITY DEVELOPMENT</b>	PLANNING, PERMITTING & ENFORCEMENT 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
	<b>NON-DEPARTMENTAL</b>	WORKER'S COMP. INS. GENERAL INSURANCE TRANSFERS TO OTHER FUNDS GENERAL DEBT SERVICE CONTINGENCY
<b>210 - SOCIAL SERVICES (VPA) FUND</b>	<b>HEALTH &amp; WELFARE</b>	OPERATIONS
<b>221 – HARBOR IMPROVEMENT FUND</b>	<b>PARKS, REC &amp; CULTURAL</b>	HARBORS & BOAT RAMPS

<b>FUND</b>	<b>FUNCTION</b>	<b>DEPARTMENT</b>
225 – EASTERN SHORE REGIONAL JAIL FUND	PUBLIC SAFETY	OPERATIONS
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 five 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 Tuesday 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 is to be advertised for a public hearing at least seven days prior to the Board of Supervisors approval of the 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 30<sup>th</sup> 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 30<sup>th</sup>, 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:

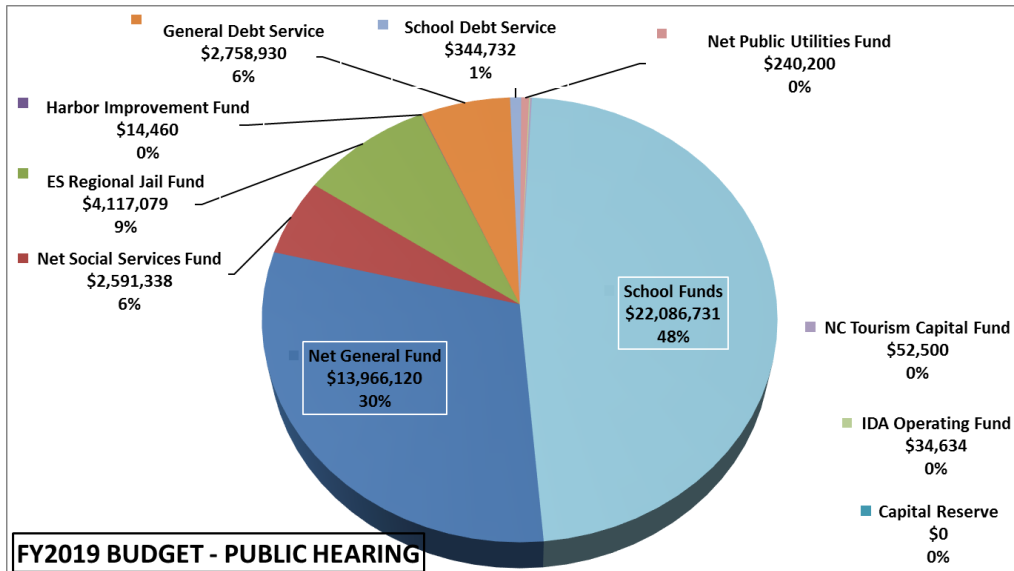
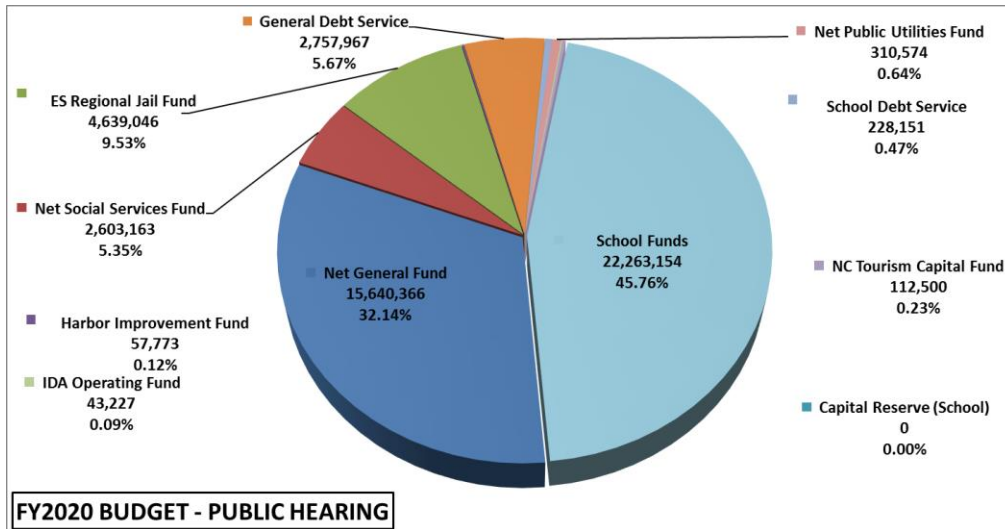
- a. Fiscal Reserve Fund Balance is comprised of the minimum 10% of combined budgeted expenditures of the General Fund, Social Services Fund, Eastern Shore Regional Jail Fund and School Operating Fund (net of inter-fund transfers) of the fiscal year ending on June 30<sup>th</sup> shall be reported as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

## BUDGET OVERVIEW

The total FY20 budget of \$48,655,921 reflects an overall increase of \$2,381,397 from the adopted FY19 budget. The following table summarizes the Public Hearing County Budget:

FUND EXPENDITURES	2017 ACTUAL AMOUNT	2018 ACTUAL AMOUNT	2019 ADOPTED BUDGET	2020 PROPOSED BUDGET	FY20 - FY19 VARIANCE	% CHANGE	Column1
General Fund	25,789,732	26,936,653	28,134,646	30,392,286	2,257,640	8.02%	
Less Transfers	(13,568,887)	(14,299,465)	(14,168,526)	(14,751,920)	(583,394)	4.12%	
<b>Net General Fund</b>	<b>12,220,845</b>	<b>12,637,188</b>	<b>13,966,120</b>	<b>15,640,366</b>	<b>1,674,246</b>	<b>11.99%</b>	32.14%
Social Services Fund	2,477,289	2,516,995	2,675,595	2,687,420	11,825	0.44%	
Less Transfers	(224,505)	(179,745)	(84,257)	(84,257)	0	0.00%	
<b>Net Social Services Fund</b>	<b>2,252,784</b>	<b>2,337,250</b>	<b>2,591,338</b>	<b>2,603,163</b>	<b>11,825</b>	<b>0.46%</b>	5.35%
ES Regional Jail Fund	3,666,238	3,938,416	4,117,079	4,639,046	521,967	12.68%	9.53%
Harbor Improvement Fund	22,599	92,741	14,460	57,773	43,313	299.54%	0.12%
Capital Reserve (County)	0	9,500	0	1,418,810	1,418,810		
Less Transfers	0	(9,500)	0	(1,418,810)	(1,418,810)		
<b>Net Capital Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		0.00%
Capital Reserve (School)	98,544	510,972	67,800	0	(67,800)	-100.00%	0.00%
General Debt Service	2,757,516	2,762,331	2,758,930	2,757,967	(963)	-0.03%	5.67%
School Debt Service	119,206	120,433	344,732	228,151	(116,581)	-33.82%	0.47%
Public Utilities Fund	196,492	222,651	244,475	314,849	70,374	28.79%	
Less Transfers	(3,863)	(4,275)	(4,275)	(4,275)	0	0.00%	
<b>Net Public Utilities Fund</b>	<b>192,629</b>	<b>218,376</b>	<b>240,200</b>	<b>310,574</b>	<b>70,374</b>	<b>29.30%</b>	0.64%
IDA Operating Fund	500	3,390	34,634	43,227	8,593	24.81%	0.09%
NC Tourism Capital Fund	19,700	43,479	52,500	112,500	60,000	114.29%	0.23%
School Funds	20,776,178	20,793,978	22,086,731	22,263,154	176,423	0.80%	45.76%
<b>Net Grand Total</b>	<b>42,126,737</b>	<b>43,458,553</b>	<b>46,274,524</b>	<b>48,655,921</b>	<b>2,381,397</b>	<b>5.15%</b>	100.00%

## FY 2020 ADOPTED BUDGET



## APPROPRIATION RESOLUTION

### A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY20 FOR THE ANNUAL OPERATING BUDGET FOR THE COUNTY OF NORTHAMPTON, VIRGINIA

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

1. For the fiscal period beginning the first day of July 2019, and ending the thirtieth day of June 2020, 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, 2020:

#### GENERAL FUND

##### Revenues

General Property Taxes	\$18,810,600
Other Local Taxes	\$ 3,569,764
Permits, Privilege Fees & Reg Licenses	\$ 153,400
Fines & Forfeitures	\$ 665,000
Use of Money & Property	\$ 506,647
Charges for Service	\$ 1,385,147
Miscellaneous	\$ 9,500
Recovered Costs	\$ 169,812
Payments in Lieu of Taxes	\$ 26,979
Non-Categorical	\$ 1,487,167
Shared Expenses	\$ 1,730,427
Categorical Aid	\$ 170,501
Other Financing Sources	\$ 1,707,342
<b>Revenue Totals</b>	<b>\$30,392,286</b>

##### Expenditures

General Government Administration	\$ 2,537,829
Judicial Administration	\$ 737,736
Public Safety	\$ 6,118,369
Public Works	\$ 3,259,749
Health & Welfare	\$ 679,260
Education	\$ 20,723
Parks, Recreation & Culture	\$ 474,489
Community Development	\$ 1,393,008
Non-Departmental	\$15,171,123
<b>Expenditure Totals</b>	<b>\$30,392,286</b>

### SOCIAL SERVICES FUND

**Revenue**

Categorical Aid	\$ 2,172,420
Other Financing Sources	\$ 515,000
<b>Revenue Totals</b>	<b>\$ 2,687,420</b>

**Expenditures**

Health & Welfare	\$ 2,603,163
Non-Departmental	\$ 84,257
<b>Expenditure Totals</b>	<b>\$ 2,687,420</b>

### HARBOR IMPROVEMENT FUND

**Revenue**

Charges for Services	\$ 14,460
Categorical Aid	\$ 43,313
<b>Revenue Totals</b>	<b>\$ 57,773</b>

**Expenditures**

Harbor Improvements	\$ 57,773
<b>Expenditure Totals</b>	<b>\$ 57,773</b>

### EASTERN SHORE REGIONAL JAIL FUND

**Revenue**

Charges for Service	\$ 62,601
Recovered Costs	\$ 6,000
Shared Expenses	\$ 1,993,200
Categorical Aid	\$ 240,000
Other Financing Sources	\$ 2,337,245
<b>Revenue Totals</b>	<b>\$ 4,639,046</b>

**Expenditures**

Public Safety	\$ 4,639,046
<b>Expenditure Totals</b>	<b>\$ 4,639,046</b>

### CAPITAL RESERVE FUND

**Revenue**

Other Financing Sources	\$ 1,418,810
<b>Revenue Totals</b>	<b>\$ 1,418,810</b>

**Expenditures**

Reserve	\$ 1,418,810
<b>Expenditure Totals</b>	<b>\$ 1,418,810</b>

#### GENERAL DEBT SERVICE FUND

**Revenue**

Recovered Costs	\$ 161,145
Other Financing Sources	\$ 2,596,822
<b>Revenue Totals</b>	<b>\$ 2,757,967</b>

**Expenditures**

Non-Departmental	\$ 2,757,967
<b>Expenditure Totals</b>	<b>\$ 2,757,967</b>

#### SCHOOL DEBT SERVICE FUND

**Revenue**

Other Financing Sources	\$ 228,151
<b>Revenue Totals</b>	<b>\$ 228,151</b>

**Expenditures**

Non-Departmental	\$ 228,151
<b>Expenditure Totals</b>	<b>\$ 228,151</b>

#### PUBLIC UTILITIES FUND

**Revenue**

Charges for Service	\$ 314,849
<b>Revenue Totals</b>	<b>\$ 314,849</b>

**Expenditures**

Public Works	\$ 310,574
Non-Departmental	\$ 4,275
<b>Expenditure Totals</b>	<b>\$ 314,849</b>

#### INDUSTRIAL DEVELOPMENT AUTHORITY

**Revenue**

Charges for Service	\$ 43,227
<b>Revenue Totals</b>	<b>\$ 43,227</b>

**Expenditures**

Community Development	\$ 43,227
<b>Expenditure Totals</b>	<b>\$ 43,227</b>

### NORTHAMPTON COUNTY TOURISM CAPITAL FUND

**Revenue**

Other Financing Sources	\$ 112,500
-------------------------	------------

<b>Revenue Totals</b>	<b>\$ 112,500</b>
-----------------------	-------------------

**Expenditures**

Community Development	\$ 112,500
-----------------------	------------

<b>Expenditure Totals</b>	<b>\$ 112,500</b>
---------------------------	-------------------

### SCHOOL OPERATING FUND

**Revenue**

Miscellaneous	\$ 199,119
---------------	------------

Categorical Aid	\$ 9,543,375
-----------------	--------------

Financing Proceeds	\$ 0
--------------------	------

Other Financing Sources	\$ 9,230,002
-------------------------	--------------

<b>Revenue Totals</b>	<b>\$18,972,496</b>
-----------------------	---------------------

**Expenditures**

School Instruction	\$12,593,946
--------------------	--------------

School Administration, Attendance & Health	\$ 1,572,920
--	--------------

School Pupil Transportation Services	\$ 1,374,926
--------------------------------------	--------------

School Operation & Maintenance Services	\$ 2,273,410
---	--------------

School Technology	\$ 989,219
-------------------	------------

Transfers Out	\$ 168,075
---------------	------------

<b>Expenditure Totals</b>	<b>\$18,972,496</b>
---------------------------	---------------------

### SCHOOL FEDERAL GRANTS FUND

**Revenue**

Categorical Aid	\$ 2,228,952
-----------------	--------------

<b>Revenue Totals</b>	<b>\$ 2,228,952</b>
-----------------------	---------------------

**Expenditures**

School Instruction	\$ 2,158,721
--------------------	--------------

School Administration, Attendance & Health	\$ 36,095
--	-----------

School Pupil Transportation Services	\$ 34,136
--------------------------------------	-----------

<b>Expenditure Totals</b>	<b>\$ 2,228,952</b>
---------------------------	---------------------

### SCHOOL FOOD SERVICE FUND

**Revenue**

Charges for Service	\$ 163,007
---------------------	------------

Miscellaneous	\$ 0
---------------	------

Categorical Aid	\$ 848,699
Other Financing Sources	\$ 50,000
<b>Revenue Totals</b>	<b>\$ 1,061,706</b>

**Expenditures**

School Food Services	\$ 1,061,706
<b>Expenditure Totals</b>	<b>\$ 1,061,706</b>

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, amend or eliminate 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 remaining unspent appropriations in the School Operating Fund for FY19 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 situated within the County commencing January 1, 2019 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 50.5% tax relief;
- c. Personal use vehicles valued at \$20,001 or more shall only receive 50.5% 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.

Tax Rates for Tax Year 2019 are proposed to be set as follows:

	<u>Tax Year 2018 (Current)</u>	<u>Tax Year 2019 (Proposed)</u>
Real Estate:	\$0.83 per \$100 assessed value	\$0.83 per \$100 assessed value
Mobile Homes:	\$0.83 per \$100 assessed value	\$0.83 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.	\$1.20 per \$100 assessed value	\$1.20 per \$100 assessed value
Heavy Construction	\$2.86 per \$100 assessed value	\$2.86 per \$100 assessed value
Solar Installations	\$0.83 per \$100 assessed value	\$0.83 per \$100 assessed value
Wind Generation	\$0.83 per \$100 assessed value	\$0.83 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

Approved this 11<sup>th</sup> day of June, 2019.

FISCAL YEAR 2020 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES	GENERAL FUND	SPECIAL REVENUE FUNDS		CAPITAL FUNDS		
	GENERAL FUND	SOCIAL SERVICES FUND	ES REGIONAL JAIL FUND	HARBOR IMPROVEM. FUND	CAPITAL RESERVE FUND (County)	CAPITAL RESERVE FUND (School)
REVENUES:						
PROPERTY TAXES	18,810,600	0	0	0	0	0
OTHER LOCAL TAXES	3,569,764	0	0	0	0	0
PERMITS & PRIVILEGE FEES	153,400	0	0	0	0	0
FINES & FORFEITURES	665,000	0	0	0	0	0
USE OF MONEY & PROPERTY	506,647	0	0	0	0	0
CHARGES FOR SERVICES	1,385,147	0	62,601	14,460	0	0
MISCELLANEOUS	9,500	0	0	0	0	0
RECOVERED COSTS	169,812	0	6,000	0	0	0
NON-CATEGORICAL	1,487,167	0	0	0	0	0
SHARED EXPENSES	1,730,427	0	1,993,200	0	0	0
STATE-EDUCATION	0	0	0	0	0	0
STATE-SOCIAL SERVICES	0	953,390	0	0	0	0
OTHER STATE	170,501	0	240,000	43,313	0	0
PAYMENT IN LIEU OF TAXES	26,979	0	0	0	0	0
FEDERAL-EDUCATION	0	0	0	0	0	0
FEDERAL-SOCIAL SERVICES	0	1,219,030	0	0	0	0
OTHER FEDERAL	0	0	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0	1,418,810	0
TRANSFERS FROM OTHER FUNDS	1,707,342	515,000	2,337,245	0	0	0
<b>TOTAL REVENUES</b>	<b>30,392,286</b>	<b>2,687,420</b>	<b>4,639,046</b>	<b>57,773</b>	<b>1,418,810</b>	<b>0</b>
EXPENDITURES:						
GENERAL GOVERNMENT ADMIN.	2,537,829	0	0	0	0	0
JUDICIAL ADMINISTRATION	737,736	0	0	0	0	0
PUBLIC SAFETY	6,118,369	0	4,639,046	0	0	0
PUBLIC WORKS	3,259,749	0	0	0	0	0
HEALTH & WELFARE	679,260	2,603,163	0	0	0	0
EDUCATION	20,723	0	0	0	0	0
PARKS, RECREATION & CULTURE	474,489	0	0	57,773	0	0
COMMUNITY DEVELOPMENT	1,393,008	0	0	0	0	0
INSURANCE	147,014	0	0	0	0	0
NON DEPARTMENTAL	14,751,920	84,257	0	0	1,418,810	0
DEBT SERVICE	0	0	0	0	0	0
CONTINGENCY/RESERVE	272,189	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>30,392,286</b>	<b>2,687,420</b>	<b>4,639,046</b>	<b>57,773</b>	<b>1,418,810</b>	<b>0</b>
NET INCREASE/(DECREASE)*	0	0	0	0	0	0
BEGINNING FUND BALANCES*	10,474,987	0	0	141,412	3,375,529	3,065,040
ENDING FUND BALANCES*	10,474,987	0	0	141,412	3,375,529	3,065,040
*ESTIMATED FOR FY19 ENDING & FY 19 STARTING & ENDING						
** QZAB principal						

FISCAL YEAR 2020 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES	GENERAL FUND	SPECIAL REVENUE FUNDS		CAPITAL FUNDS		
	GENERAL FUND	SOCIAL SERVICES FUND	ES REGIONAL JAIL FUND	HARBOR IMPROVEM. FUND	CAPITAL RESERVE FUND (County)	CAPITAL RESERVE FUND (School)
REVENUES:						
PROPERTY TAXES	18,810,600	0	0	0	0	0
OTHER LOCAL TAXES	3,569,764	0	0	0	0	0
PERMITS & PRIVILEGE FEES	153,400	0	0	0	0	0
FINES & FORFEITURES	665,000	0	0	0	0	0
USE OF MONEY & PROPERTY	506,647	0	0	0	0	0
CHARGES FOR SERVICES	1,385,147	0	62,601	14,460	0	0
MISCELLANEOUS	9,500	0	0	0	0	0
RECOVERED COSTS	169,812	0	6,000	0	0	0
NON-CATEGORICAL	1,487,167	0	0	0	0	0
SHARED EXPENSES	1,730,427	0	1,993,200	0	0	0
STATE-EDUCATION	0	0	0	0	0	0
STATE-SOCIAL SERVICES	0	953,390	0	0	0	0
OTHER STATE	170,501	0	240,000	43,313	0	0
PAYMENT IN LIEU OF TAXES	26,979	0	0	0	0	0
FEDERAL-EDUCATION	0	0	0	0	0	0
FEDERAL-SOCIAL SERVICES	0	1,219,030	0	0	0	0
OTHER FEDERAL	0	0	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0	1,418,810	0
TRANSFERS FROM OTHER FUNDS	1,707,342	515,000	2,337,245	0	0	0
TOTAL REVENUES	30,392,286	2,687,420	4,639,046	57,773	1,418,810	0
EXPENDITURES:						
GENERAL GOVERNMENT ADMIN.	2,537,829	0	0	0	0	0
JUDICIAL ADMINISTRATION	737,736	0	0	0	0	0
PUBLIC SAFETY	6,118,369	0	4,639,046	0	0	0
PUBLIC WORKS	3,259,749	0	0	0	0	0
HEALTH & WELFARE	679,260	2,603,163	0	0	0	0
EDUCATION	20,723	0	0	0	0	0
PARKS, RECREATION & CULTURE	474,489	0	0	57,773	0	0
COMMUNITY DEVELOPMENT	1,393,008	0	0	0	0	0
INSURANCE	147,014	0	0	0	0	0
NON DEPARTMENTAL	14,751,920	84,257	0	0	1,418,810	0
DEBT SERVICE	0	0	0	0	0	0
CONTINGENCY/RESERVE	272,189	0	0	0	0	0
TOTAL EXPENDITURES	30,392,286	2,687,420	4,639,046	57,773	1,418,810	0
NET INCREASE/(DECREASE)*	0	0	0	0	0	0
BEGINNING FUND BALANCES*	10,474,987	0	0	141,412	3,375,529	3,065,040
ENDING FUND BALANCES*	10,474,987	0	0	141,412	3,375,529	3,065,040
*ESTIMATED FOR FY19 ENDING & FY 19 STARTING & ENDING						
** QZAB principal						

FISCAL YEAR 2020 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES	BUDGET FY 20	BUDGET FY 19	Actual FY 18	Budget FY 18	Actual FY17	BUDGET FY 17
	TOTAL ALL FUNDS	TOTAL ALL FUNDS	TOTAL ALL FUNDS	TOTAL ALL FUNDS	TOTAL ALL FUNDS	TOTAL ALL FUNDS
REVENUES:						
PROPERTY TAXES	18,810,600	18,420,145	18,272,125	17,781,133	18,039,198	17,532,194
OTHER LOCAL TAXES	3,569,764	3,568,690	3,482,426	3,409,105	3,255,976	3,143,740
PERMITS & PRIVILEGE FEES	153,400	155,800	141,646	123,700	167,599	120,400
FINES & FORFEITURES	665,000	760,000	781,254	633,000	553,690	510,000
USE OF MONEY & PROPERTY	506,647	16,522	131,362	15,550	107,436	12,050
CHARGES FOR SERVICES	1,983,291	1,664,032	1,792,262	1,481,693	1,549,524	1,293,691
MISCELLANEOUS	208,619	199,874	267,070	162,840	546,789	166,177
RECOVERED COSTS	336,957	284,597	282,924	287,873	483,693	345,136
NON-CATEGORICAL	1,487,167	1,483,958	1,489,543	1,481,696	1,493,463	1,484,846
SHARED EXPENSES	3,723,627	3,587,443	3,589,115	3,573,987	3,491,200	3,577,413
STATE-EDUCATION	9,557,686	9,221,266	9,218,813	9,259,093	9,291,846	8,833,969
STATE-SOCIAL SERVICES	953,390	950,248	692,888	820,156	674,105	805,264
OTHER STATE	453,814	387,797	464,443	383,724	585,413	379,204
PAYMENT IN LIEU OF TAXES	26,979	33,129	26,979	26,000	33,129	26,000
FEDERAL-EDUCATION	3,063,340	2,909,447	2,283,636	2,225,072	2,352,487	2,233,918
FEDERAL-SOCIAL SERVICES	1,219,030	1,219,030	1,315,610	1,260,263	1,312,744	1,210,364
OTHER FEDERAL	0	0	0	0	0	0
OTHER FINANCING SOURCES	1,736,610	97,800	309,500	320,000	300,000	737,639
TRANSFERS FROM OTHER FUNDS	16,459,262	15,571,804	15,309,809	14,702,230	14,991,280	13,594,693
<b>TOTAL REVENUES</b>	<b>64,915,183</b>	<b>60,531,582</b>	<b>59,851,405</b>	<b>57,947,115</b>	<b>59,229,572</b>	<b>56,006,698</b>
EXPENDITURES:						
GENERAL GOVERNMENT ADMIN.	2,537,829	2,135,154	1,990,755	2,101,691	1,959,761	2,029,887
JUDICIAL ADMINISTRATION	737,736	703,483	685,185	701,677	689,379	695,367
PUBLIC SAFETY	10,757,415	9,651,854	9,213,565	9,062,091	8,768,771	8,318,684
PUBLIC WORKS	3,570,323	2,679,881	2,702,171	2,398,057	2,453,067	2,405,537
HEALTH & WELFARE	3,282,423	3,236,999	2,938,337	3,093,269	2,813,824	3,005,531
EDUCATION	22,115,802	22,107,454	20,263,307	20,943,970	19,835,263	20,502,875
PARKS, RECREATION & CULTURE	532,262	457,151	523,335	560,645	398,846	430,692
COMMUNITY DEVELOPMENT	1,548,735	1,407,989	1,047,410	1,254,629	1,008,299	1,228,883
INSURANCE	147,014	143,428	144,330	144,955	144,236	144,008
NON DEPARTMENTAL	16,427,337	14,324,858	15,555,022	14,130,104	14,969,436	13,954,129
DEBT SERVICE	2,986,118	3,103,662	2,883,094	3,106,101	2,876,721	3,100,421
CONTINGENCY/RESERVE	272,189	579,669	2,521	101,926	5,384	190,684
<b>TOTAL EXPENDITURES</b>	<b>64,915,183</b>	<b>60,531,582</b>	<b>57,949,032</b>	<b>57,599,115</b>	<b>55,922,987</b>	<b>56,006,698</b>
NET INCREASE/(DECREASE)*	0	0	1,902,373	348,000	3,306,585	0
BEGINNING FUND BALANCES*	21,680,154	21,680,154	19,777,781	19,429,781	16,123,196	16,123,196
ENDING FUND BALANCES*	21,680,154	21,680,154	21,680,154	19,777,781	19,429,781	12,802,240
*ESTIMATED FOR FY19 ENDING & FY 19 STARTING & ENDING						
** QZAB principal						

## MULTI-YEAR PROJECTIONS

General Fund projections for FY2021, FY2022, and FY2023 are formulated using a combination of statistical forecasting techniques, regional economic data and local government operational experience.

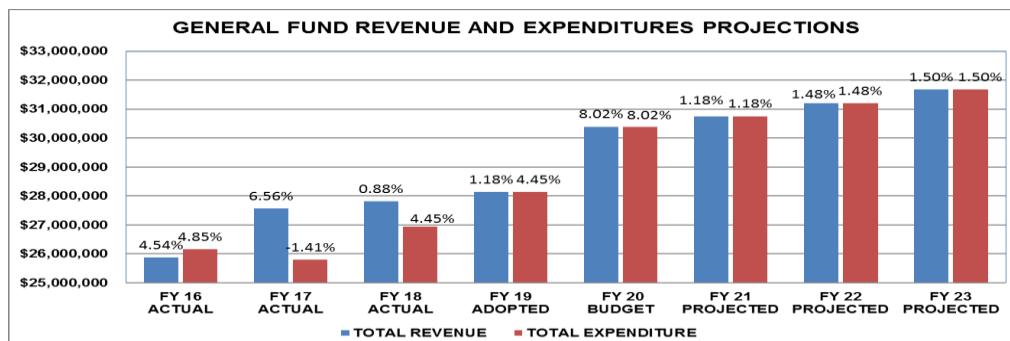
Six months prior to the new fiscal year, the County's annual financial audit is usually complete. The success of the previous year's revenue and expenditure forecasts are compared and cross-checked against the actual audited financial statements to see if any refinement needs to be made to the model. 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 increased approximately 2.0% over the last six years. Expectations for growth in the tax base over the next few years project a similar growth of 2.0% per year. The FY19 reassessment reflected an adjustment in property values that more accurately represents the current housing market conditions. Therefore, we are projecting property values for FY21, FY22 and FY23 to have similar growth of 2.0%. 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; therefore, for the other tax categories, we are anticipating a growth rate of 2.5% in FY21, FY22, and FY23, well below the 6.87% six-year average. The total blended increase in General Fund Revenue is projected to be 1.18% FY21– 1.50% FY23 annually.

The model's expenditure estimates were compiled using a blended 1.18 – 1.50% increase in personnel and operating expenses for FY21, FY22 and FY23. 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. Additionally, we are seeing some minor inflationary pressure on commodity items and have a need for some equipment and infrastructure improvements over the next several years.

The collection rate for real estate and personal property tax continues to increase. The FY20 budget has the collection rate increasing from 96% to 97%. This has caused revenue from property taxes to rise; however, due to the combination of adjustments in Sheriff/ESRJ salaries, increase in the County's health insurance contribution and some large equipment and software needs, the County had to use \$200,000 in unspent Solar Farm "good neighbor" money.



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

GENERAL FUND REVENUE AND EXPENDITURE PROJECTIONS							
	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ADOPTED	FY 20 BUDGET	FY 21 PROJECTED	FY 22 PROJECTED	FY 23 PROJECTED
<b>REVENUES:</b>							
PROPERTY TAXES	\$18,039,198	\$18,272,125	18,420,145	18,810,600	19,186,812	19,522,581	19,864,226
OTHER LOCAL TAXES	\$3,255,976	\$3,482,426	3,568,690	3,569,764	3,667,933	3,741,291	3,816,117
PERMITS & PRIVILEGE FEES	\$167,599	\$141,646	155,800	153,400	157,235	161,166	165,195
FINES & FORFEITURES	\$553,690	\$781,255	760,000	665,000	681,625	698,666	716,132
USE OF MONEY & PROPERTY	\$25,032	\$40,290	16,522	506,647	455,982	410,384	369,346
CHARGES FOR SERVICES	\$1,131,057	\$1,349,347	1,198,456	1,385,147	1,419,776	1,455,270	1,491,652
MISCELLANEOUS	\$334,856	\$33,040	6,500	9,500	9,500	9,500	9,500
RECOVERED COSTS	\$320,237	\$109,780	120,958	169,812	169,812	169,812	169,812
NON-CATEGORICAL	\$1,493,463	\$1,489,543	1,483,958	1,487,167	1,524,346	1,524,346	1,524,346
SHARED EXPENSES	\$1,592,435	\$1,647,184	1,597,243	1,730,427	1,773,688	1,809,161	1,845,345
OTHER STATE - FEDERAL	\$324,047	\$121,892	117,797	170,501	170,501	170,501	170,501
PAYMENT IN LIEU OF TAXES	\$33,129	\$26,979	33,129	26,979	26,979	26,979	26,979
OTHER FINANCING SOURCES	\$0	\$0	0	1,418,810	1,418,810	1,418,810	1,418,810
TRANSFERS FROM OTHER FUNDS	292,821	311,211	655,448	288,532	88,532	88,532	88,532
<b>TOTAL REVENUES</b>	<b>27,563,541</b>	<b>27,806,718</b>	<b>28,134,646</b>	<b>30,392,286</b>	<b>30,751,530</b>	<b>31,207,000</b>	<b>31,676,493</b>
<b>EXPENDITURES:</b>							
GENERAL GOVERNMENT ADMIN.	1,959,761	1,952,014	2,135,154	2,537,829	2,570,821	2,622,237	2,674,682
JUDICIAL ADMINISTRATION	689,379	685,185	703,483	737,736	747,327	757,042	766,883
PUBLIC SAFETY	5,101,650	5,311,554	5,534,775	6,118,369	6,197,908	6,301,277	6,428,641
PUBLIC WORKS	2,262,326	2,488,640	2,439,681	3,259,749	3,302,126	3,345,053	3,388,539
HEALTH & WELFARE	561,040	601,087	645,661	679,260	688,090	697,036	706,097
EDUCATION	132,723	20,723	20,723	20,723	20,992	21,265	21,542
PARKS, RECREATION & CULTURE	376,247	430,593	442,691	474,489	480,657	486,906	493,236
COMMUNITY DEVELOPMENT	988,099	1,000,541	1,320,855	1,393,008	1,411,117	1,429,462	1,448,045
INSURANCE	144,236	144,330	143,428	147,014	148,925	150,861	152,822
TRANSFERS OUT	13,568,887	14,299,465	14,168,526	14,751,920	14,907,839	15,116,549	15,313,064
DEBT SERVICE	-	-	-	0	0	0	0
CONTINGENCY	5,384	2,521	579,669	272,189	275,727	279,312	282,943
<b>TOTAL EXPENDITURES</b>	<b>25,789,732</b>	<b>26,936,653</b>	<b>28,134,646</b>	<b>30,392,286</b>	<b>30,751,530</b>	<b>31,207,000</b>	<b>31,676,493</b>
NET INCREASE/(DECREASE)*	1,773,809	870,065	-	0	0	0	0
BEGINNING FUND BALANCES*	7,541,339	9,315,149	10,185,214	10,185,214	10,185,214	10,185,214	10,185,214
ENDING FUND BALANCES*	9,315,149	10,185,214	10,185,214	10,185,214	10,185,214	10,185,213	10,185,213

## SOCIAL SERVICES FUND BUDGET SUMMARY

	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY 20 BUDGET
REVENUE:						
MISCELLANEOUS	\$ 11,206	\$ -	\$ -	\$ -	\$ -	\$ -
RECOVERED COSTS	\$ 76,869	\$ 69,664	\$ 69,664	\$ 74,546	\$ 84,257	
WELFARE REIMBURS. -STATE	\$ 576,045	\$ 801,257	\$ 805,264	\$ 820,156	\$ 865,991	\$ 869,133
WELFARE REIMBURS. - FEDERAL	\$1,286,664	\$1,150,391	\$1,140,700	\$1,185,717	\$1,219,030	\$ 1,303,287
TRANSFER FROM GENERAL FUND	\$ 488,000	\$ 488,000	\$ 485,057	\$ 485,609	\$ 506,317	\$ 515,000
<b>TOTAL REVENUES</b>	<b>\$2,438,784</b>	<b>\$ 2,509,312</b>	<b>\$2,500,685</b>	<b>\$2,566,028</b>	<b>\$ 2,675,595</b>	<b>\$ 2,687,420</b>
EXPENDITURES						
WELFARE PERSONNEL	\$1,671,942	\$1,793,960	\$1,747,855	\$1,793,354	\$1,888,356	\$ 2,006,962
WELFARE ADMINISTRATION	\$ 359,070	\$ 348,157	\$ 384,589	\$ 469,365	\$ 465,281	\$ 358,500
PUBLIC ASSISTANCE	\$ 207,042	\$ 217,561	\$ 193,028	\$ 144,920	\$ 150,681	\$ 150,681
OTHER WELFARE SERVICES	\$ 58,272	\$ 76,076	\$ 82,719	\$ 83,843	\$ 87,020	\$ 87,020
TRANSFERS OUT	\$ -	\$ 73,558	\$ 69,664	\$ 74,546	\$ 84,257	\$ 84,257
CONTINGENCY	\$ -	\$ -	\$ 22,830			
<b>TOTAL EXPENDITURES</b>	<b>\$2,296,326</b>	<b>\$ 2,509,312</b>	<b>\$2,500,685</b>	<b>\$2,566,028</b>	<b>\$ 2,675,595</b>	<b>\$ 2,687,420</b>

## EASTERN SHORE REGIONAL JAIL FUND BUDGET SUMMARY

	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET
REVENUE:						
CHARGES FOR SERVICES	\$ 17,329	\$ 14,250	\$ 14,500	\$ 14,500	\$ 9,000	\$ 62,601
MISCELLANEOUS	\$ 1,875	\$ -	\$ -	\$ -	\$ -	\$ -
RECOVERED COSTS	\$ 6,670	\$ 2,300	\$ 1,500	\$ 2,000	\$ 2,500	\$ 6,000
SHARED EXPENSES	\$1,834,829	\$ 1,881,539	\$1,919,175	\$ 1,891,875	\$ 1,990,200	\$1,993,200
OTHER STATE	\$ 283,005	\$ 255,188	\$ 266,381	\$ 266,381	\$ 270,000	\$ 240,000
TRANSFERS FROM OTHER FUNDS	\$1,540,320	\$ 1,448,808	\$1,504,819	\$ 1,664,077	\$ 1,845,379	\$2,337,245
<b>TOTAL REVENUES</b>	<b>\$3,684,028</b>	<b>\$ 3,602,085</b>	<b>\$3,706,375</b>	<b>\$ 3,838,833</b>	<b>\$ 4,117,079</b>	<b>\$4,639,046</b>
EXPENDITURES						
PUBLIC SAFETY	\$ 3,606,633	\$ 3,602,085	\$3,706,375	\$ 3,838,833	\$ 4,117,079	\$4,639,046
<b>TOTAL EXPENDITURES</b>	<b>\$3,606,633</b>	<b>\$ 3,602,085</b>	<b>\$3,706,375</b>	<b>\$ 3,838,833</b>	<b>\$ 4,117,079</b>	<b>\$4,639,046</b>

## CAPITAL RESERVE FUND BUDGET SUMMARY

	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET
REVENUE:						
TRANSFER FROM GENERAL FUND	\$ 777,640	\$ 777,640	\$ 300,000	\$ 300,000	\$ -	\$ -
TRANSFER FROM SCHOOL FUND	\$ -	\$ -	\$ -	\$ -		
APPROPRIATED FUND BALANCE						\$1,418,810
TOTAL REVENUES	\$ 777,640	\$ 777,640	\$ 300,000	\$ 300,000	\$ -	\$1,418,810
EXPENDITURES						
OPERATING	\$ 660,606	\$ -	\$ -	\$ -		\$ -
CAPITAL OUTLAY		\$ 777,640	\$ 300,000	\$ 300,000	\$ -	\$1,418,810
TOTAL EXPENDITURES	\$ 660,606	\$ 777,640	\$ 300,000	\$ 300,000	\$ -	\$1,418,810

## GENERAL DEBT SERVICE FUND BUDGET SUMMARY

	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET
REVENUE:						
USE OF MONEY & PROPERTY	-	-	\$0	\$0	\$0	\$0
MISCELLANEOUS	-	-				
RECOVERED COSTS	161,139	161,139	\$161,139	\$161,139	\$161,139	\$161,145
TRANSFER FROM GENERAL FUND	2,103,381	2,126,883	\$2,277,405	\$2,601,184	\$2,597,791	\$2,596,822
APPROPRIATED FUND BALANCE	-	-	\$318,963			
TOTAL REVENUES	2,264,520	2,288,022	\$2,757,507	\$2,762,323	\$2,758,930	\$2,757,967
EXPENDITURES						
FINANCING FEES	-	-	\$0	\$0	\$0	\$0
PRINCIPAL	1,620,000	1,680,000	\$1,745,000	\$1,830,000	\$1,920,000	\$2,020,000
INTEREST	1,138,069	1,080,624	\$1,012,507	\$932,323	\$838,930	\$737,967
CONTINGENCY	-	-	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$ 2,758,069	\$ 2,760,624	\$2,757,507	\$2,762,323	\$2,758,930	\$2,757,967



## SCHOOL DEBT SERVICE FUND BUDGET SUMMARY

	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET
REVENUE:						
USE OF MONEY & PROP.	\$ 65,630	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSF. FROM GEN. FD	\$ 368,359	\$ 345,196	\$ 342,914	\$ 343,778	\$ 344,732	\$ 228,151
<b>TOTAL REVENUES</b>	<b>\$ 433,989</b>	<b>\$ 345,196</b>	<b>\$ 342,914</b>	<b>\$ 343,778</b>	<b>\$ 344,732</b>	<b>\$ 228,151</b>
EXPENDITURES						
FINANCING FEES	\$ 3,461	\$ -	\$ 1,000	\$ 1,000	\$ 605	\$ 650
PRINCIPAL	\$ 72,131	\$ 300,025	\$ 300,025	\$ 305,025	\$ 310,025	\$ 196,800
INTEREST	\$ 45,780	\$ 45,171	\$ 41,889	\$ 37,753	\$ 34,102	\$ 30,701
<b>TOTAL EXPENDITURES</b>	<b>\$ 121,372</b>	<b>\$ 345,196</b>	<b>\$ 342,914</b>	<b>\$ 343,778</b>	<b>\$ 344,732</b>	<b>\$ 228,151</b>

## PUBLIC UTILITIES FUND BUDGET SUMMARY

	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET
REVENUE:						
CHARGES FOR SERVICES	\$ 165,486	\$ 182,617	\$ 187,298	\$ 193,116	\$ 244,475	\$ 314,849
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SHARED EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	\$ -	\$ 21,375	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 165,486</b>	<b>\$ 203,992</b>	<b>\$ 187,298</b>	<b>\$ 193,116</b>	<b>\$ 244,475</b>	<b>\$ 314,849</b>
EXPENDITURES						
PUBLIC WORKS	\$ 165,200	\$ 199,717	\$ 183,435	\$ 188,841	\$ 240,200	\$ 310,574
TRANSFERS OUT TO GENERAL FUND	\$ -	\$ 4,275	\$ 3,863	\$ 4,275	\$ 4,275	\$ 4,275
<b>TOTAL EXPENDITURES</b>	<b>\$ 165,200</b>	<b>\$ 203,992</b>	<b>\$ 187,298</b>	<b>\$ 193,116</b>	<b>\$ 244,475</b>	<b>\$ 314,849</b>

## IDA OPERATING FUND BUDGET SUMMARY

	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET
REVENUE:						
USE OF MONEY & PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICE	\$ 18,181	\$ 17,325	\$ 16,673	\$ 16,673	\$ 34,634	\$ 43,227
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 18,181	\$ 17,325	\$ 16,673	\$ 16,673	\$ 34,634	\$ 43,227
EXPENDITURES						
PLANNING & COMMUNITY DEV.P.	\$ -	\$ 6,200	\$ 6,200	\$ 6,200	\$ 34,634	\$ 43,227
TOTAL EXPENDITURES	\$ -	\$ 6,200	\$ 6,200	\$ 6,200	\$ 34,634	\$ 43,227

## NC TOURISM CAPITAL FUND BUDGET SUMMARY

	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET
REVENUE:						
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSFERS FROM GEN. FUND	\$ -	\$ 40,500	\$ 40,500	\$ 48,000	\$ 52,500	\$ 112,500
TOTAL REVENUES	\$ -	\$ 40,500	\$ 40,500	\$ 48,000	\$ 52,500	\$ 112,500
EXPENDITURES						
PLANNING & COMMUNITY DEVL.P.	\$ -	\$ 40,500	\$ 40,500	\$ 48,000	\$ 52,500	\$ 112,500
TOTAL EXPENDITURES	\$ -	\$ 40,500	\$ 40,500	\$ 48,000	\$ 52,500	\$ 112,500

## HARBOR IMPROVEMENTS FUND BUDGET SUMMARY

	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY 20 BUDGET
REVENUE:						
CHARGES FOR SERVICES	\$ -	\$ -	\$ 15,150	\$ 14,460	\$ 14,460	\$ 14,460
STATE CATEGORICAL AID						\$ 43,313
APPROPRIATED FUND BALANCE	\$ -	\$ -	\$ 4,850	\$ 113,833	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ 20,000	\$ 128,293	\$ 14,460	\$ 57,773
EXPENDITURES						
CONSTRUCTION/IMPROVEMENTS	\$ -	\$ -	\$ 20,000	\$ 128,293	\$ 14,460	\$ 57,773
TOTAL EXPENDITURES	\$ -	\$ -	\$ 20,000	\$ 128,293	\$ 14,460	\$ 57,773

## SCHOOL OPERATING FUNDS BUDGET SUMMARY

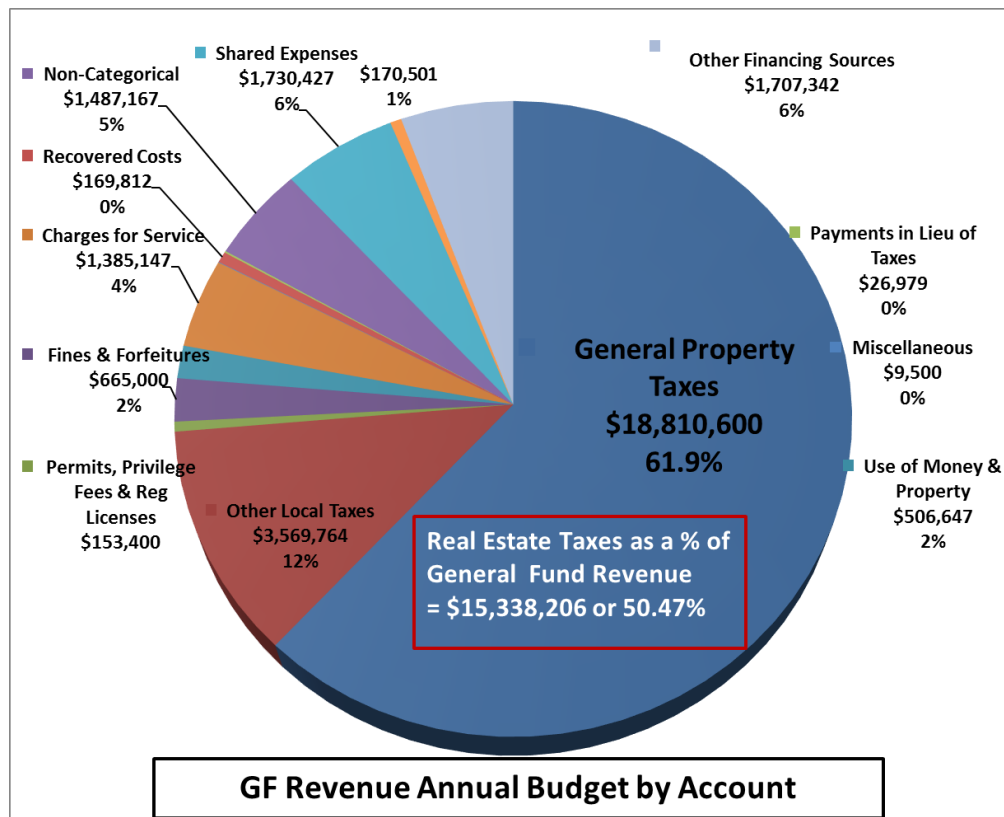
	FY15 ACTUAL	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET
<b>REVENUE:</b>						
MISCELLANEOUS	\$ 329,725	\$ 165,924	\$ 163,177	\$ 159,840	\$ 193,374	\$ 199,119
CHARGES FOR SERVICES	\$ 129,536	\$ 159,685	\$ 159,685	\$ 161,314	\$ 163,007	\$ 163,007
STATE SCHOOL REVENUE	\$ 8,927,138	\$ 8,668,130	\$ 8,843,819	\$ 9,259,093	\$ 9,221,266	\$ 9,557,686
FEDERAL SCHOOL REVENUE	\$ 2,617,510	\$ 2,247,532	\$ 2,224,068	\$ 2,225,072	\$ 2,909,447	\$ 3,063,340
TRANSFERS FROM OTHER FUNDS	\$ 8,045,167	\$ 8,339,472	\$ 8,607,077	\$ 8,667,077	\$ 9,149,659	\$ 9,030,002
OTHER FINANCING SOURCES	\$ 294,150	\$ 455,680	\$ 373,326	\$ 450,851	\$ 449,978	\$ 250,000
<b>TOTAL REVENUES</b>	<b>\$ 20,343,226</b>	<b>\$ 20,036,423</b>	<b>\$ 20,371,152</b>	<b>\$ 20,923,247</b>	<b>\$ 22,086,731</b>	<b>\$ 22,263,154</b>
<b>EXPENDITURES</b>						
INSTRUCTION	\$ 12,899,718	\$ 12,599,463	\$ 12,958,343	\$ 13,368,124	\$ 14,495,294	\$ 14,752,667
ADMINISTRATION/HEALTH	\$ 1,924,510	\$ 1,806,953	\$ 1,915,291	\$ 1,936,348	\$ 2,005,458	\$ 1,609,015
PUPIL TRANSPORTATION	\$ 1,656,716	\$ 1,928,468	\$ 1,828,033	\$ 1,793,305	\$ 1,793,534	\$ 1,409,062
OPERATIONS/MAINTENANCE	\$ 2,062,693	\$ 2,115,357	\$ 2,198,148	\$ 2,258,193	\$ 2,288,274	\$ 2,273,410
OTHER NON-INSTRUCTIONAL	\$ -	\$ -	\$ -			
TECHNOLOGY	\$ 498,223	\$ 676,266	\$ 564,588	\$ 632,401	\$ 535,007	\$ 989,219
SCHOOL FOOD SERVICES	\$ 786,273	\$ 909,916	\$ 906,749	\$ 934,876	\$ 969,164	\$ 1,061,706
TRANSFERS TO OTHER FUNDS	\$ 572,043	\$ -	\$ -			\$ 168,075
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,400,176</b>	<b>\$ 20,036,423</b>	<b>\$ 20,371,152</b>	<b>\$ 20,923,247</b>	<b>\$ 22,086,731</b>	<b>\$ 22,263,154</b>

## 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 2020 and 2019 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 \$30,392,286 for FY20 are an increase of \$2,257,640 from the FY19 budget, or approximately a 8.02% increase.

### WHERE THE MONEY COMES FROM:



## Property Taxes

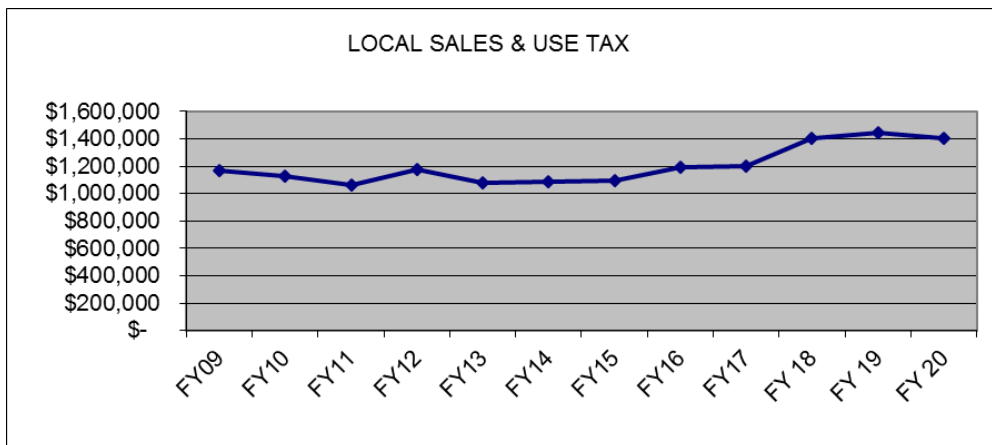
The real estate tax rate remains unchanged at \$0.83 per \$100 of assessed valued. All personal property tax rates remained the same as in FY 19.

Revenue estimates for the budget are based on a first-year collection rate of 97% for real estate and 87% for personal property taxes. Each cent in real estate tax at the 97% collection rate generates approximately \$185,936.

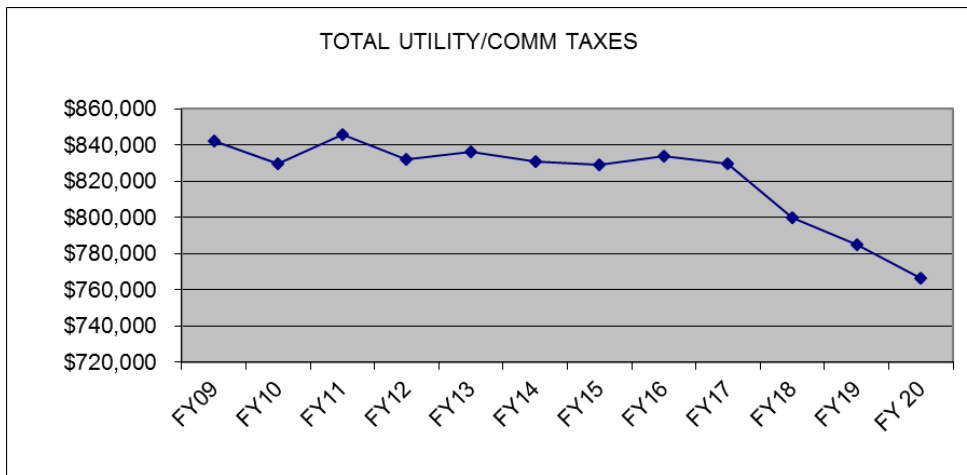
## Other Local Taxes

The County anticipates an increase of \$1,074 in other local taxes. Sales & Use Tax (due to an error in FY19 which did not deduct the 12.8% local town share), Motor Vehicle and Communication Sales and Use Tax are predicted to have a slight decrease over the FY19 adopted budget. Revenue from Transient Occupancy is projected to increase by 20% while Meals Taxes are projected to remain constant. The addition of new restaurants, fees from Private rentals and a full year for a refashioned camp ground have helped enhance these revenue streams.

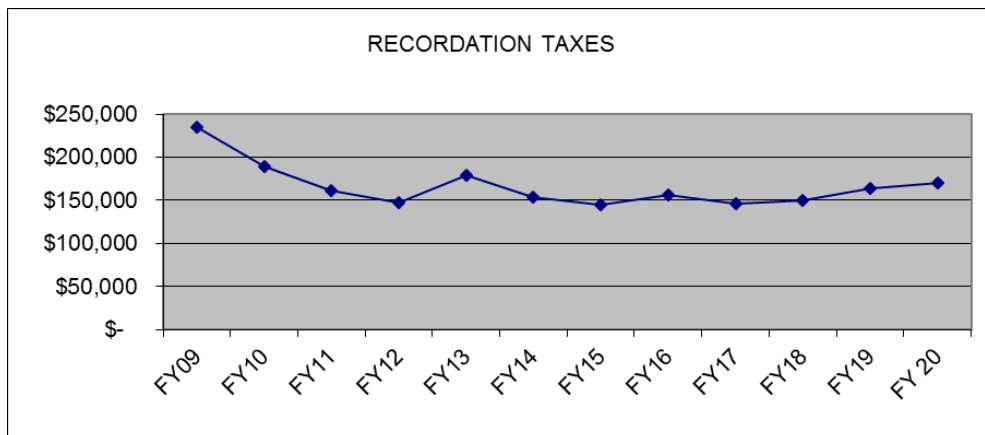
**Local Sales Tax** – Local sales tax is a point of sale tax collected by merchants and remitted through the Commonwealth of Virginia to the locality. Of the 5.3% sales tax which is collected on each sale, 1% represents the local share and 4.3% is the state share. Of the sales tax revenues it receives, the County forwards 12.8% local sharing to towns located within the County. The budget for FY20 reflects a reduction of local receipts of approximately \$40,000 due to the town portion not being deducted in FY19 or a \$144,182 increase if FY19 reflected the local town sharing.



**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. A reduction in residential phones has caused this tax to decrease as more homeowners use mobile services. A portion of this tax (32.79%) 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. This year the county is budgeting \$441,366 which will transfer \$7,760 less or \$144,724 to the 911 Commission.

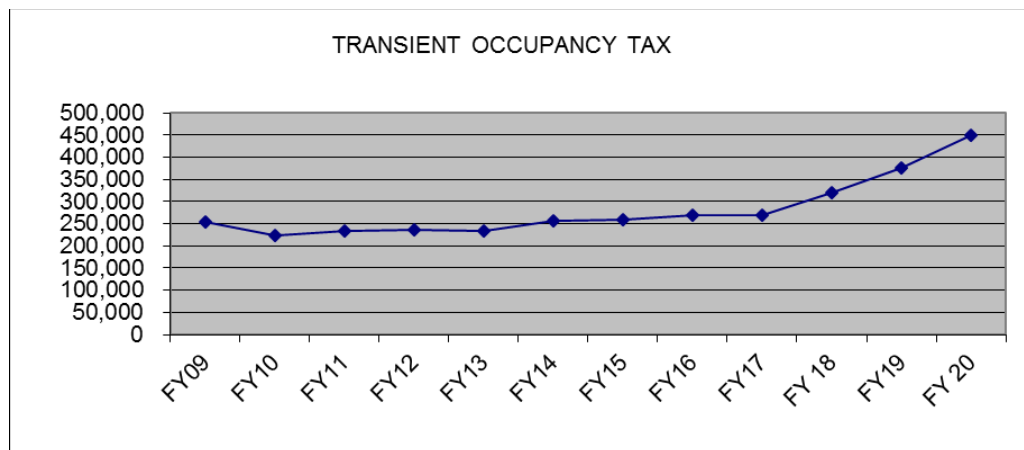


**Recordation Tax** – Recordation Taxes are levied on deeds of trust, mortgages, leases and contracts. These revenues are collected by the Clerk of the Circuit Court and remitted to the County. Fees charged for recording these documents are based on the size of the transactions (i.e. sales price). Northampton 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. This FY marks the second year of projected increases since the steady decline following FY05. For FY20 receipts are estimated to total \$170,000 based on the most recent monthly revenues. Much of the dramatic increase during FY05 was due to an increase in the state levied tax adopted by the General Assembly as part of the State's budget plan. The local rate is equal to one-third of the state rate.

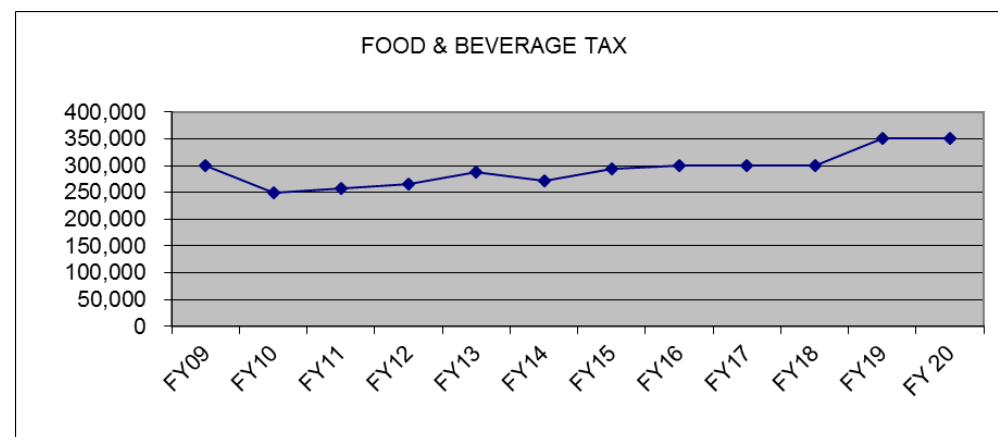


**Transient Occupancy Tax** – Transient Occupancy Tax is a tax of 5% of the charge for the occupancy of any room or space for rent. These include hotels, motels, houses, campgrounds, and weekly rentals. During the spring of 2007, the Virginia General Assembly approved a bill to amend §58.1-3819 allowing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

designated and spent solely for tourism. In the FY20 budget, revenues are budgeted at \$450,000 (a \$75,000 increase) which is the amount generated by the entire 5%, including \$157,500 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.

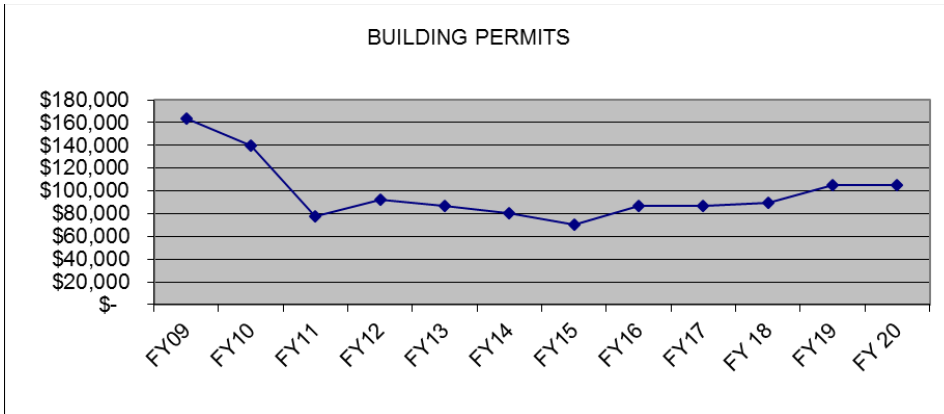


**Food and Beverage Tax** – Food and Beverage Tax, also known as the Meals Tax, is a tax of 4% of the charge for food and beverage in a restaurant or other prepared foods outlet. In the FY20 budget, revenues are budgeted to remain stable with the FY19 budget of \$350,000.

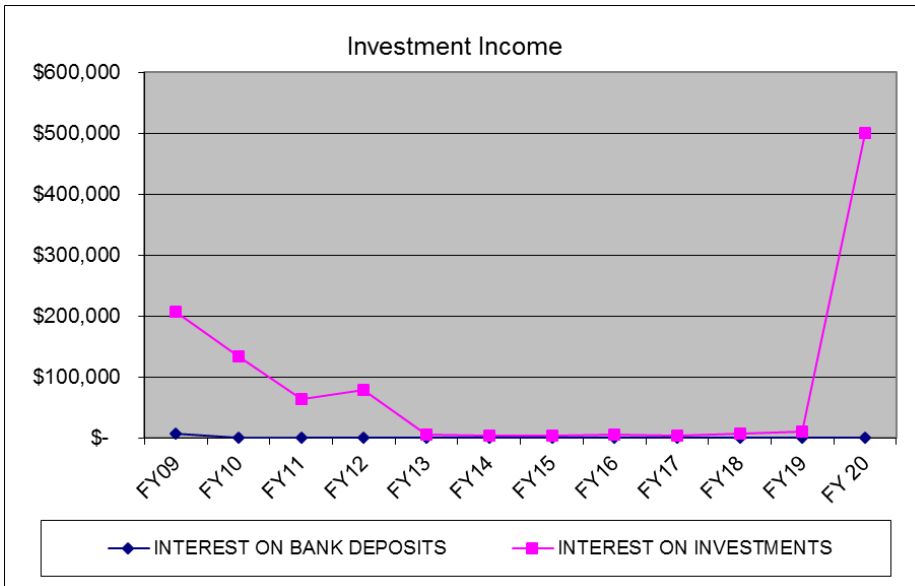


### Other Local Revenue

**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 to 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 FY20, revenues are estimated at \$105,000 based on year-end estimates for FY19. The County allocates 10% of all permits to the local fire districts.



**Interest on Investments** – The FY20 budget includes revenues of \$500,000 in interest on investments. The large increase is due to a change in short term interest rates and investment strategy for the Treasurer/County. The Treasurer will work throughout the year to maximize the County dollars invested in the Virginia Local Government Investment Pool (LGIP).





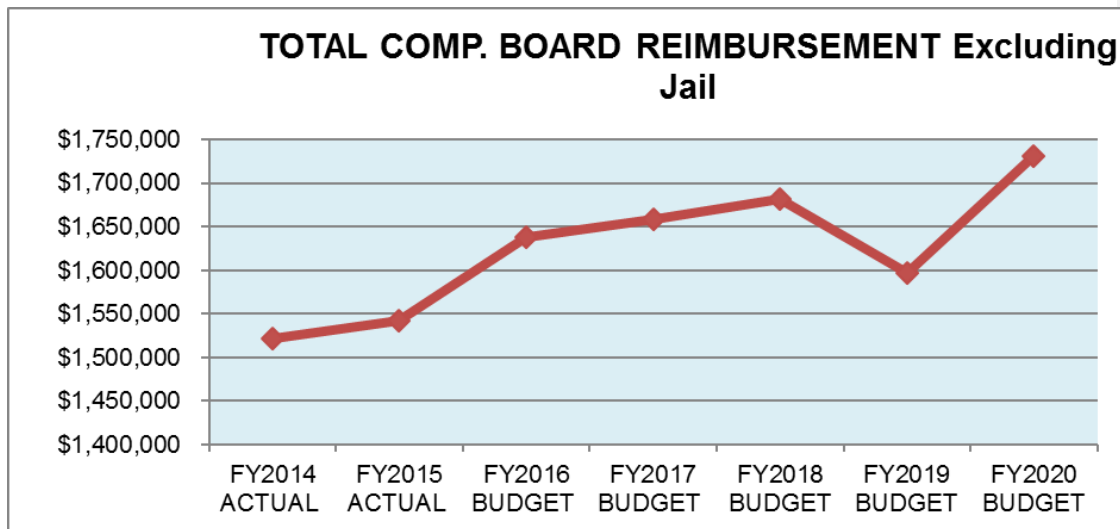
## GENERAL FUND STATE REVENUE

The FY20 General Fund budget includes revenues from the Commonwealth of Virginia totaling \$3,261,448 or an increase of \$177,796 vs. the FY19 adopted budget projected contribution of \$3,083,652.

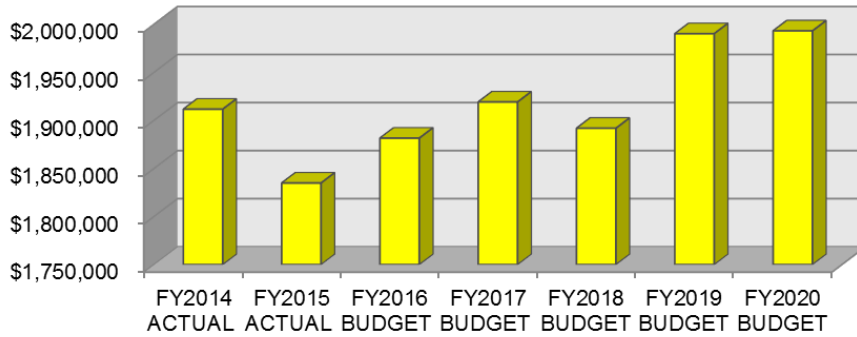
Revenue from the Personal Property Tax Relief Act (PPTRA) and other State Categorical aid (026) is included in this category as well. The County receives a capped PPTRA amount of \$1,421,967 annually. For FY20, this amount will enable the County to provide car tax relief of 50.5% up to the first \$20,000 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 FY20, the approved budget for constitutional officers and their staff increased from the FY19 budget due to the Commonwealth funding a 3% increase for all Compensation Board employees.

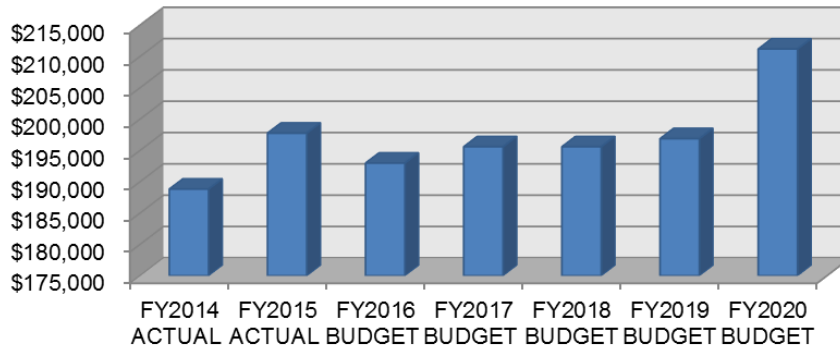
The following charts reflect the trend in Total Compensation Board and per Constitutional Office reimbursements since FY2015:



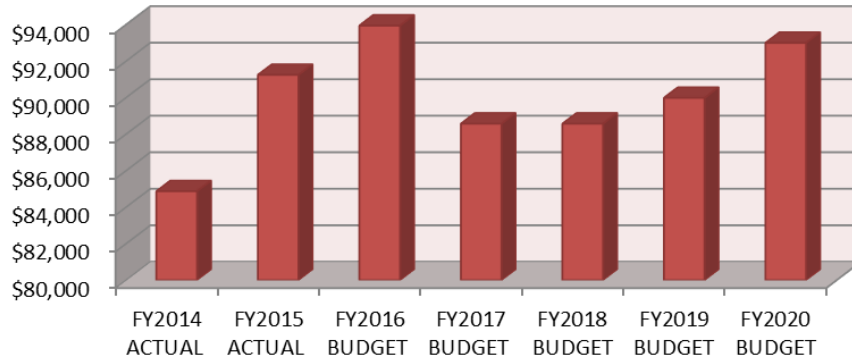
### COMP. BOARD REIMBURSEMENT ES REGIONAL JAIL



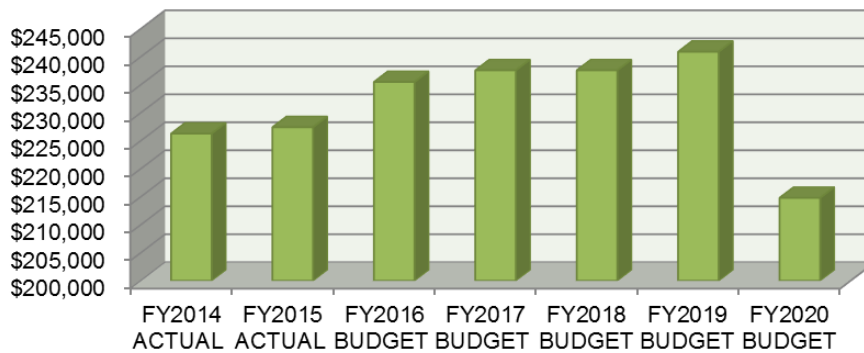
### COMP. BOARD REIMBURSEMENT CLERK OF COURT



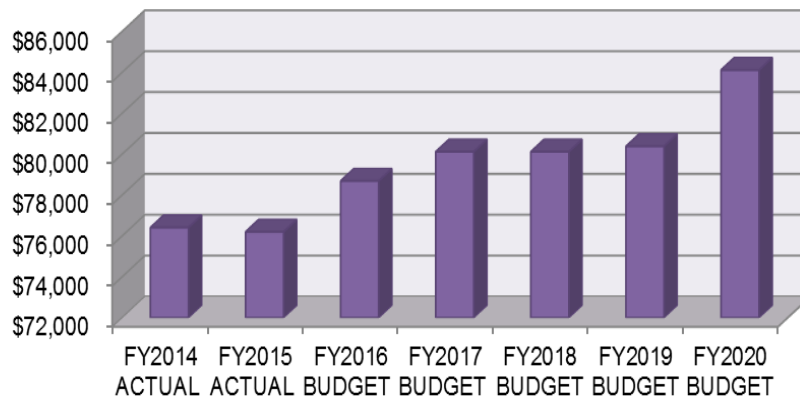
### COMP. BOARD REIMBURSEMENT COMMISSIONER OF REVENUE



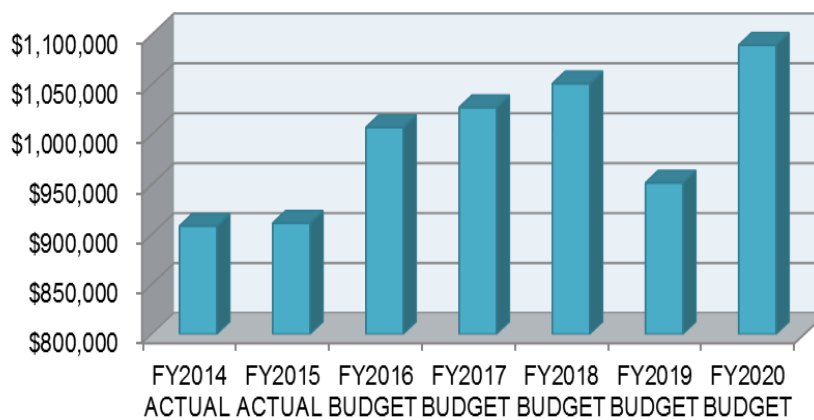
### COMP. BOARD REIMBURSEMENT COMMONWEALTH'S ATTORNEY

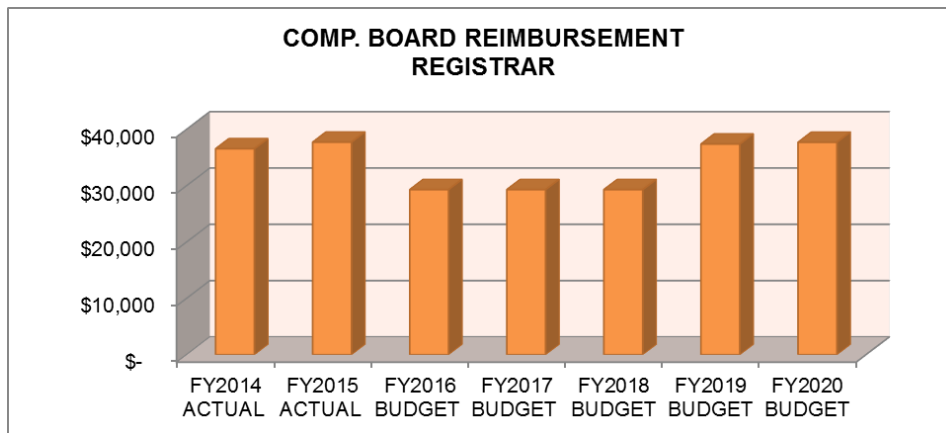


### COMP. BOARD REIMBURSEMENT TREASURER

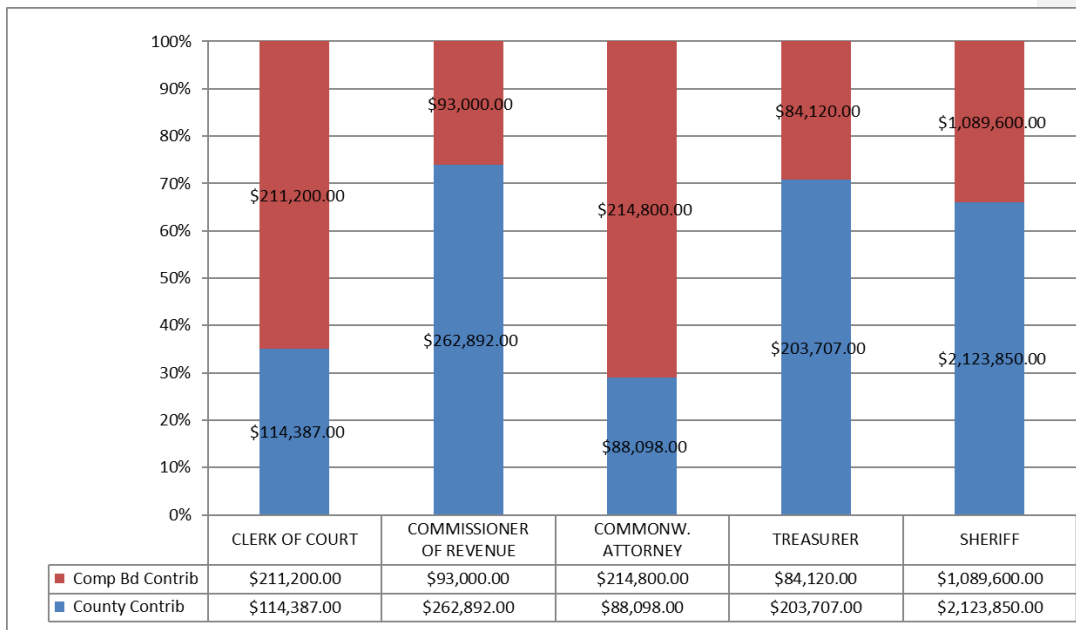


### COMP. BOARD REIMBURSEMENT SHERIFF





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:

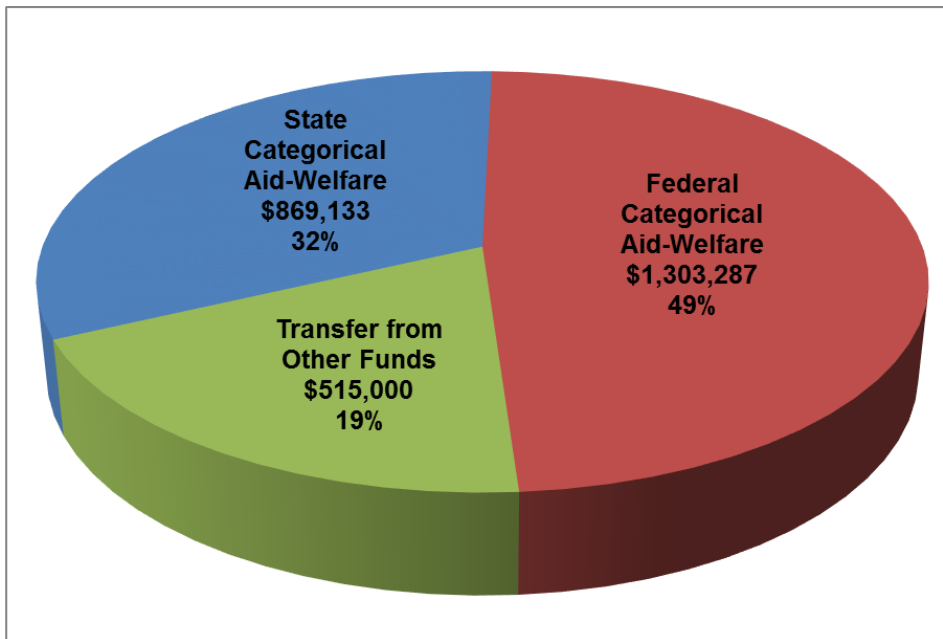


## GENERAL FUND FEDERAL REVENUES

The amount of General Fund Federal revenue the County expects to receive for FY20 is \$61,440 through Victim/Witness, DMV and Office of Emergency Management Grants. There may be additional Federal grants that are awarded throughout the year and added to the budget through amendments.

## SOCIAL SERVICES FUND REVENUES

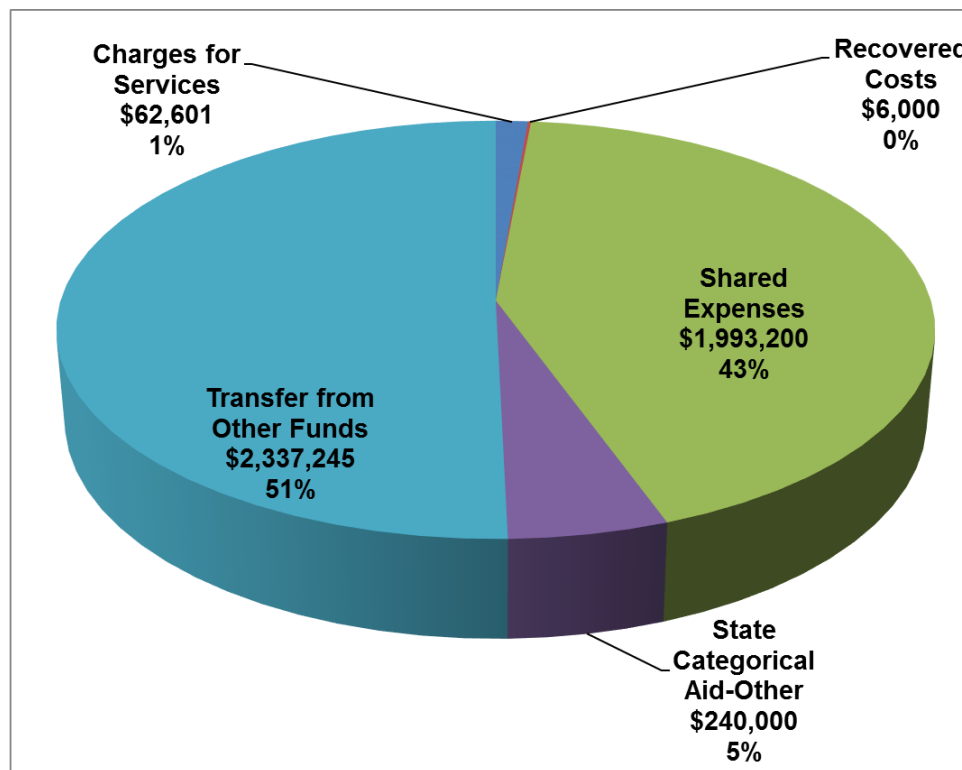
Budgeted Social Services' revenues total \$2,687,420 and are primarily State and federal aid to Social Services programs with matching funds of \$515,000 in County's funding. The department's revenues fund programs to prevent dependency and encourage self-sufficiency; preserve and restore family stability 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 in excess of \$41 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 FY20 is \$4,639,046. State funding totals \$2,233,200 and includes a Compensation Board reimbursement primarily for salaries which is estimated at \$1,993,200 for FY20. The estimated reimbursement is based on a total of 54 budgeted positions. Of the budgeted positions, 45 are eligible for full salary reimbursement from the Compensation Board, 8 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 FY20 this estimate is \$240,000. The FY20 budget includes charges for service of \$62,601 based on estimates expected to be generated from providing

contracted housing for prisoners of other agencies and the telephone commissions derived from inmate telephone usage. The General Fund will contribute \$2,337,245 or 50.4% 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.

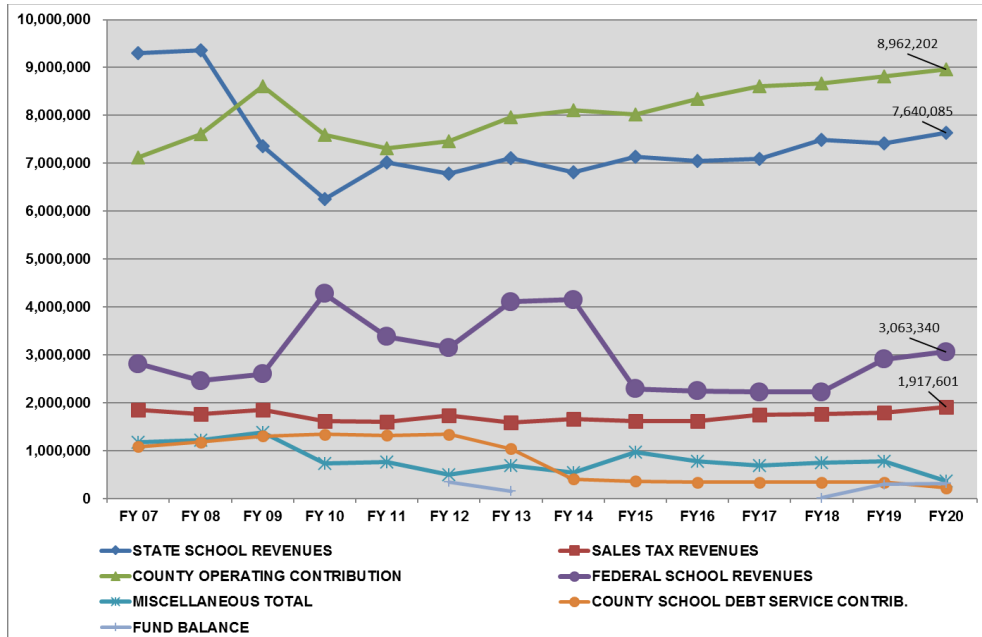


## SCHOOL FUND REVENUES

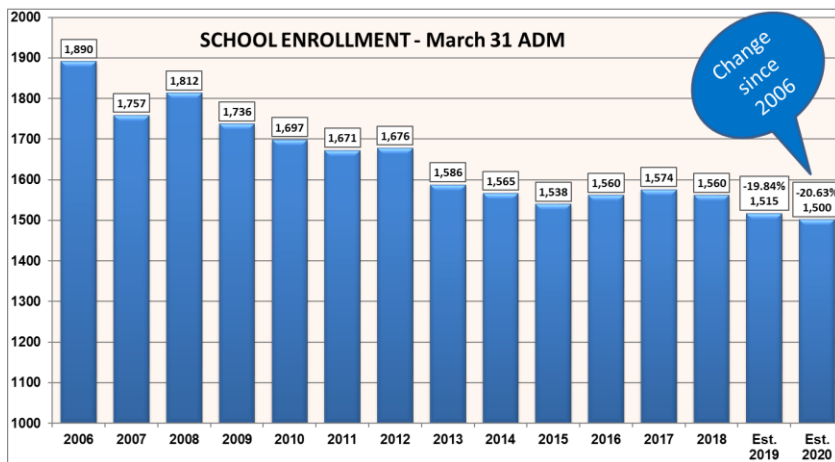
**State Revenues** - State revenues will provide a total of \$1,917,601 in sales tax funding and \$7,640,085 in categorical aid for Northampton County Public Schools in FY20. The School Board's total budget for FY20 reflects an increase of \$331,338 in state funding above the adopted FY19 budget.

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 FY20 budget year, the County's composite index is 47.46%.

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

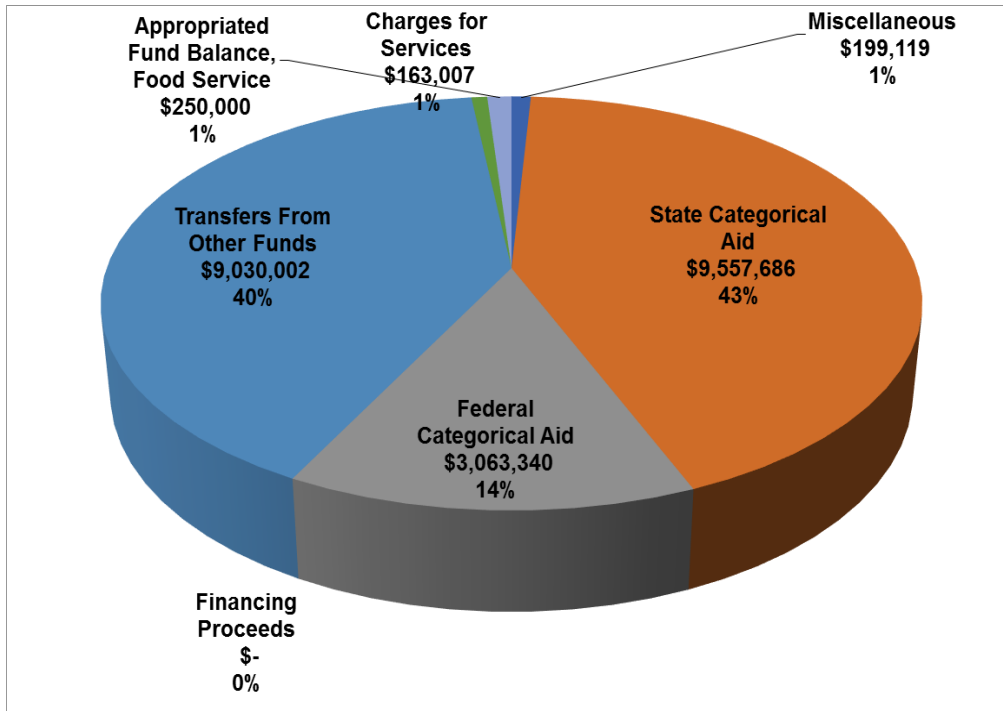


School enrollment has been on the decline since 1995 when it peaked at 2,501 students. The enrollment figures for FY20 totaled 1,500 a reduction of 20.63% since 2006. Total enrollment loss since 1995 is 1,001 students.





## WHERE THE MONEY COMES FROM: SCHOOL OPERATING FUNDS



**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 FY20 estimated sales tax amount is \$1,917,601, an increase of \$115,677 from the adopted budget for FY19.

**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 .4746 for FY20. Compared with .4910 in FY17 and FY18 and .4838 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.

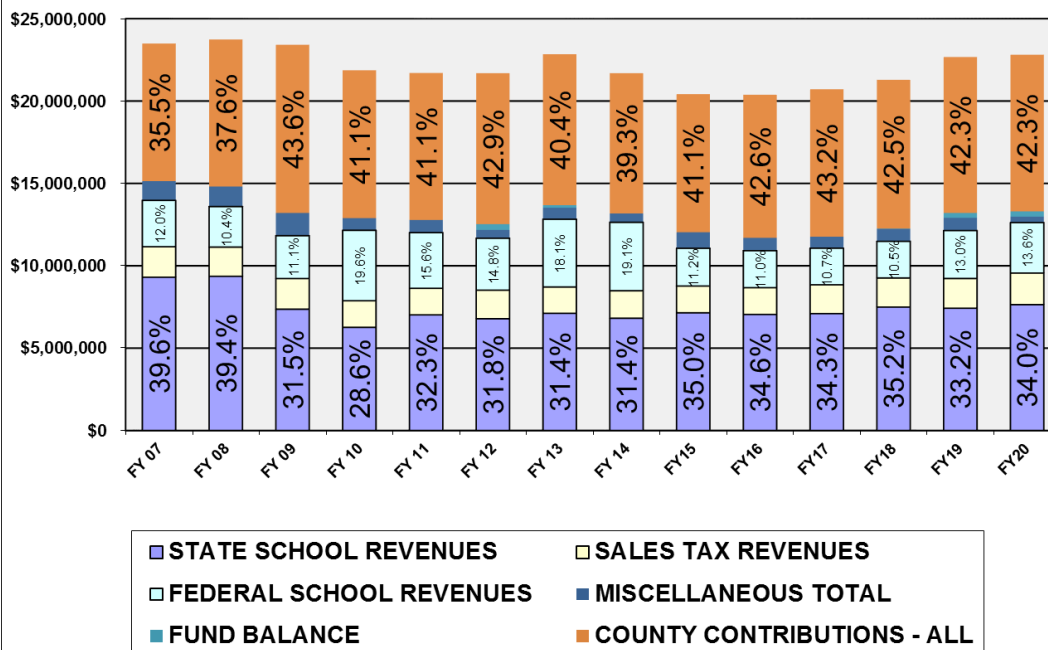
**State Categorical Funds** – This funding stream is offered as an offset to specific services provided by the local school district. Funds are provided in direct relation to the cost and level of service provided. These include funding for career and technical education, special education, alternative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

**Federal Funds** (excluding food service) – 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 FY20 total \$2,228,952, an increase of \$83,893 from the adopted FY19 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 \$199,119 for FY20, \$5,745 more than the FY19 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 FY20 is \$9,030,002, after the budget adjustment or \$208,189 more than FY19.

### School Operating Revenues By Category



## REVENUE ESTIMATES

	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	2018 BOS Approved	2019 BOS Approved	2020 BOS Approved
<b>Fund: 100 General</b>						
01 - General Property Taxes	\$16,682,266	\$16,984,530	\$17,532,194	\$17,781,133	\$ 18,420,145	\$ 18,810,600
02 - Other Local Taxes	\$3,012,921	\$3,205,766	\$3,143,740	\$3,409,105	\$ 3,568,690	\$ 3,569,764
03 - Permits, Privilege Fees & Reg Licenses	\$109,011	\$123,870	\$120,400	\$123,700	\$ 155,800	\$ 153,400
04 - Fines & Forfeitures	\$510,887	\$540,000	\$510,000	\$633,000	\$ 760,000	\$ 665,000
05 - Use of Money & Property	\$12,161	\$13,100	\$12,050	\$15,550	\$ 16,522	\$ 506,647
06 - Charges for Service	\$945,307	\$1,063,172	\$900,385	\$1,081,630	\$ 1,198,456	\$ 1,385,147
07 - Miscellaneous	\$110,663	\$17,650	\$3,000	\$3,000	\$ 6,500	\$ 9,500
08 - Recovered Costs	\$45,939	\$58,369	\$182,497	\$124,734	\$ 120,958	\$ 169,812
09 - Payments in Lieu of Taxes	\$27,782	\$26,000	\$26,000	\$26,000	\$ 33,129	\$ 26,979
10 - Non-Categorical	\$1,478,750	\$1,487,548	\$1,484,846	\$1,481,696	\$ 1,483,958	\$ 1,487,167
11 - Shared Expenses	\$1,541,681	\$1,637,528	\$1,658,238	\$1,682,112	\$ 1,597,243	\$ 1,730,427
12 - Categorical Aid	\$200,102	\$124,142	\$112,823	\$117,343	\$ 117,797	\$ 170,501
13 - Other Financing Sources	\$11,769	\$77,833	\$77,421	\$78,821	\$ 88,532	\$ 1,507,342
Appropriated Fund Balance					\$ 566,916	\$ 200,000
<b>Fund Total: General</b>	<b>\$24,689,240</b>	<b>\$25,359,508</b>	<b>\$25,763,594</b>	<b>\$26,557,824</b>	<b>\$28,134,646</b>	<b>\$30,392,286</b>
<b>Fund: 210 Social Services</b>						
07 - Miscellaneous	\$11,206	\$0	\$0	\$0	\$0	\$ -
12 - Categorical Aid	\$1,939,578	\$2,021,312	\$2,015,628	\$2,080,419	\$2,169,278	\$ 2,172,420
13 - Other Financing Sources	\$488,000	\$488,000	\$485,057	\$485,609	\$506,317	\$ 515,000
<b>Fund Total: Social Services</b>	<b>\$2,438,785</b>	<b>\$2,509,312</b>	<b>\$2,500,685</b>	<b>\$2,566,028</b>	<b>\$2,675,595</b>	<b>\$2,687,420</b>
<b>Fund: 221 Harbor Improvement</b>						
06 - Charges for Services	\$0	\$0	\$15,150	\$14,460	\$14,460	\$ 14,460
13 - Other Financing Sources	\$0	\$0	\$4,850	\$113,833	\$0	\$ 43,313
<b>Fund Total: Harbor Improvement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$128,293</b>	<b>\$14,460</b>	<b>\$ 57,773</b>
<b>Fund: 225 Eastern Shore Regional Jail</b>						
06 - Charges for Service	\$15,500	\$14,250	\$14,500	\$14,500	\$9,000	\$ 62,601
07 - Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$ -
08 - Recovered Costs	\$1,750	\$2,300	\$1,500	\$2,000	\$2,500	\$ 6,000
11 - Shared Expenses	\$1,847,908	\$1,881,539	\$1,919,175	\$1,891,875	\$1,990,200	\$ 1,993,200
12 - Categorical Aid	\$220,282	\$255,188	\$266,381	\$266,381	\$270,000	\$ 240,000
13 - Other Financing Sources	\$1,540,320	\$1,448,808	\$1,504,819	\$1,664,077	\$1,845,379	\$ 2,337,245
<b>Fund Total: Eastern Shore Regional Jail</b>	<b>\$3,625,760</b>	<b>\$3,602,085</b>	<b>\$3,706,375</b>	<b>\$3,838,833</b>	<b>\$4,117,079</b>	<b>\$4,639,046</b>

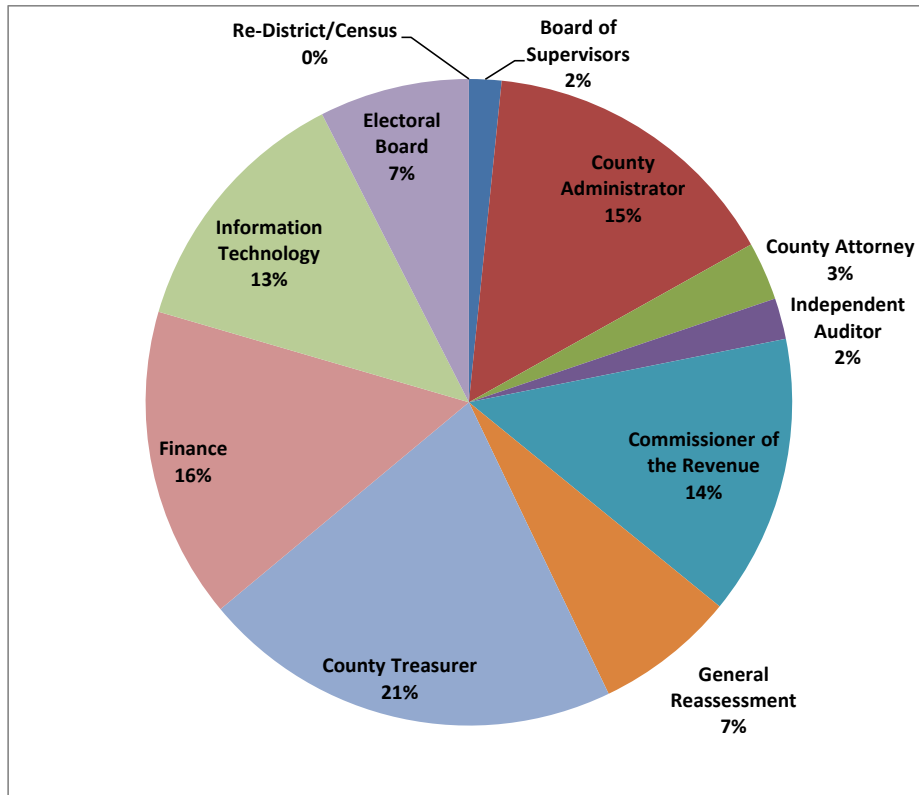
	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	2018 BOS Approved	2019 BOS Approved	2020 BOS Approved
<b>Fund: 229 Purchase of Devpt. Rights Fund</b>						
03 - Permits, Privilege Fees & Reg Licenses	\$0	\$0	\$0	\$0	\$0	\$ -
12 - Categorical Aid	\$0	\$0	\$0	\$0	\$0	\$ -
13 - Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$ -
<b>Fund Total: Purchase of Devpt. Rights Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund: 250 Wastewater Project</b>						
12 - Categorical Aid	\$0	\$0	\$0	\$0	\$0	\$ -
13 - Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$ -
<b>Fund Total: Wastewater Project</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund: 310 Capital Reserve</b>						
13 - Other Financing Sources	\$777,640.00	\$777,640.00	\$300,000.00	\$300,000.00	\$ -	\$ 1,418,810.00
<b>Fund Total: Capital Reserve</b>	<b>\$777,640.00</b>	<b>\$777,640.00</b>	<b>\$300,000.00</b>	<b>\$300,000.00</b>	<b>\$ -</b>	<b>\$ 1,418,810.00</b>
<b>Fund: 401 General Debt Service</b>						
05 - Use of Money & Property	\$0	\$0	\$0	\$0	\$0	\$ -
07 - Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$ -
08 - Recovered Costs	\$161,139	\$161,139	\$161,139	\$161,139	\$161,139	\$ 161,145
13 - Other Financing Sources	\$2,103,381	\$2,126,883	\$2,596,368	\$2,596,368	\$2,597,791	\$ 2,596,822
<b>Fund Total: General Debt Service</b>	<b>\$2,264,520</b>	<b>\$2,288,022</b>	<b>\$2,757,507</b>	<b>\$2,757,507</b>	<b>\$2,758,930</b>	<b>\$2,757,967</b>
<b>Fund: 490 School Debt Service</b>						
05 - Use of Money & Property	\$65,630	\$0	\$0	\$0	\$0	\$ -
13 - Other Financing Sources	\$368,359	\$345,196	\$342,914	\$343,778	\$344,732	\$ 228,151
<b>Fund Total: School Debt Service</b>	<b>\$433,989</b>	<b>\$345,196</b>	<b>\$342,914</b>	<b>\$343,778</b>	<b>\$344,732</b>	<b>\$228,151</b>
<b>Fund: 501 Public Utilities Fund</b>						
06 - Charges for Service	\$165,486	\$182,617	\$187,298	\$193,116	\$244,475	\$ 314,849
07 - Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$ -
12 - Categorical Aid	\$0	\$0	\$0	\$0	\$0	\$ -
13 - Other Financing Sources	\$0	\$21,375	\$0	\$0	\$0	\$ -
<b>Fund Total: Public Utilities Fund</b>	<b>\$165,486</b>	<b>\$203,992</b>	<b>\$187,298</b>	<b>\$193,116</b>	<b>\$244,475</b>	<b>\$314,849</b>

	2015 Actual Amount	2016 Adopted Budget	2017 BOS Approved	2018 BOS Approved	2019 BOS Approved	2020 BOS Approved
<b>Fund: 710 IDA Operating</b>						
05 - Use of Money & Property	\$0	\$0	\$0	\$0	\$0	\$ -
06 - Charges for Service	\$18,181	\$17,325	\$16,673	\$16,673	\$34,634	\$ 43,227.00
07 - Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$ -
13 - Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$ -
<b>Fund Total: IDA Operating</b>	<b>\$18,181</b>	<b>\$17,325</b>	<b>\$16,673</b>	<b>\$16,673</b>	<b>\$34,634</b>	<b>\$43,227</b>
<b>Fund: 725 NC Tourism Comm Capital Fund</b>						
07 - Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$ -
13 - Other Financing Sources	\$0	\$40,500	\$40,500	\$48,000	\$52,500	\$ 112,500
<b>Fund Total: NC Tourism Comm Capital Fund</b>	<b>\$0</b>	<b>\$40,500</b>	<b>\$40,500</b>	<b>\$48,000</b>	<b>\$52,500</b>	<b>\$ 112,500</b>
<b>Fund: 910 School Operating</b>						
07 - Miscellaneous	\$329,725	\$159,840	\$159,840	\$159,840	\$193,374	\$ 199,119
12 - Categorical Aid	\$8,912,870	\$8,657,860	\$8,833,969	\$9,246,895	\$9,209,497	\$ 9,543,375
13 - Other Financing Sources	\$8,339,317	\$8,795,152	\$8,980,403	\$9,097,928	\$9,569,637	\$ 9,230,002
<b>Fund Total: School Operating</b>	<b>\$17,581,912</b>	<b>\$17,612,852</b>	<b>\$17,974,212</b>	<b>\$18,504,663</b>	<b>\$18,972,508</b>	<b>\$18,972,496</b>
<b>Fund: 920 School Federal Grants Fund</b>						
07 - Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$ -
12 - Categorical Aid	\$1,915,759	\$1,513,655	\$1,490,191	\$1,483,708	\$2,145,059	\$ 2,228,952
13 - Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$ -
<b>Fund Total: School Federal Grants Fund</b>	<b>\$1,915,759</b>	<b>\$1,513,655</b>	<b>\$1,490,191</b>	<b>\$1,483,708</b>	<b>\$2,145,059</b>	<b>\$2,228,952</b>
<b>Fund: 921 School Food Service</b>						
06 - Charges for Service	\$129,536	\$159,685	\$159,685	\$161,314	\$163,007	\$ 163,007
07 - Miscellaneous	\$3,343	\$6,084	\$3,337	\$0	\$0	\$ -
12 - Categorical Aid	\$716,019	\$744,147	\$743,727	\$753,562	\$776,157	\$ 848,699
13 - Other Financing Sources	\$0	\$0	\$0	\$0	\$30,000	\$ 50,000
<b>Fund Total: School Food Service</b>	<b>\$907,175</b>	<b>\$909,916</b>	<b>\$906,749</b>	<b>\$914,876</b>	<b>\$969,164</b>	<b>\$1,061,706</b>
<b>Net Grand Totals:</b>	<b>\$54,818,447</b>	<b>\$55,180,003</b>	<b>\$56,006,698</b>	<b>\$57,653,299</b>	<b>\$60,463,782</b>	<b>\$64,915,183</b>

# COUNTY OF NORTHAMPTON, VIRGINIA

## General Administration – All Funds

**\$2,537,829**



### General Administration - All Funds

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Board of Supervisors	\$40,715	\$41,540	\$41,017	\$41,124	\$107	0%
County Administrator	\$391,805	\$336,613	\$350,180	\$387,346	\$37,166	11%
County Attorney	\$76,972	\$70,465	\$68,524	\$74,110	\$5,586	8%
Independent Auditor	\$49,350	\$50,500	\$52,000	\$52,000	\$0	0%
Commissioner of the Revenue	\$210,858	\$245,832	\$244,913	\$355,892	\$110,979	45%
General Reassessment	\$172,485	\$155,520	\$165,036	\$177,881	\$12,845	8%
County Treasurer	\$258,352	\$289,912	\$304,435	\$534,513	\$230,078	76%
Finance	\$345,080	\$341,099	\$388,111	\$395,178	\$7,067	2%
Information Technology	\$250,248	\$259,777	\$338,886	\$329,349	(\$9,537)	-3%
Electoral Board	\$163,896	\$160,757	\$182,052	\$190,436	\$8,384	5%
Re-Districting/Census	\$0	\$0	\$0	\$0	\$0	
Government Administration Totals:	\$1,959,761	\$1,952,014	\$2,135,154	\$2,537,829	\$402,675	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 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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).
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"><li>1. FY17 Budget adopted with no tax increase.</li><li>2. FY18 Budget adopted with no tax increase.</li><li>3. FY19 Budget adopted with a tax <i>reduction</i> in Farm Machinery.</li><li>4. FY 20 Budget adopted with no tax increase.</li></ol>
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"><li>1. Declining school population and its impact on state funding for education.</li><li>2. Lack of industry/jobs/tax base</li><li>3. Increasing state mandates without funding sources to cover them.</li><li>4. Providing core infrastructure (wastewater and water) to facilitate economic development.</li><li>5. Increasing need for significant repairs to the high school/middle school facility.</li></ol>

CONTACT INFORMATION			
Name:	Charles Kolakowski	Address 1:	16404 Courthouse Rd.
Title:	County Administrator	Address 2:	P.O. Box 66
Email:	<a href="mailto:ckolakowski@co.northampton.va.us">ckolakowski@co.northampton.va.us</a>	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 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. Ensure that building is user-friendly, adequate signage and internet access for public.</li> <li>2. Fill and maintain authorized staff levels</li> <li>3. Equitable pay for all employees through completion of salary study</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Constructed EMS Garage Facility and dredged of Willis Wharf Harbor</li> <li>2. Contracted with outside consultant for review &amp; update of Comprehensive Plan.</li> </ol>
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Continued monitoring of medical services as a result of the hospital relocation.</li> <li>2. Completion of the Comprehensive Plan.</li> <li>3. Continue discussions and formulate financing plan for high school/middle school renovation or replacement.</li> </ol>

CONTACT INFORMATION			
Name:	Charles Kolakowski	Address 1:	16404 Courthouse Rd
Title:	County Administrator	Address 2:	P.O. Box 66
E-mail:	<a href="mailto:ckolakowski@co.northampton.va.us">ckolakowski@co.northampton.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0440 ext. 515	Zip Code:	23347

## COUNTY ATTORNEY

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	COUNTY ATTORNEY		
<b>DEPARTMENT #:</b>	1204		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	General Administration
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
1. Improving response times to departmental requests for legal review and/or input.
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
1. Long-time County Attorney Bruce D. Jones, Jr., retired and Mrs. Beverly P. Leatherbury, the Assistant County Attorney, succeeded Mr. Jones as County Attorney. Mr. Jack Thornton was hired as Assistant County Attorney.
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>
There are no identified major issues beyond the routine response to legal questions or issues, as they may arise within the County departments.

<b>CONTACT INFORMATION</b>			
Name:	Beverly P. Leatherbury	Address 1:	16404 Courthouse Rd
Title:	County Attorney /Commonwealth Attorney	Address 2:	P.O. Box 690
E-mail:	<a href="mailto:bpleatherbury@co.northampton.va.us">bpleatherbury@co.northampton.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0455	Zip Code:	23347

## INDEPENDENT AUDITOR

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	INDEPENDENT AUDITOR		
<b>DEPARTMENT #:</b>	1208		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	General Administration
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
To ensure the County maintains proper and adequate financial and internal controls and operates using Generally Accepted Accounting Principles.
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
The County has successfully completed its audits for the last 2 years without any findings of significant note.
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>
There are no identified major issues.

<b>CONTACT INFORMATION</b>			
<b>Name:</b>	John Chandler	<b>Address 1:</b>	16404 Courthouse Rd
<b>Title:</b>	Finance Director	<b>Address 2:</b>	P.O. Box 66
<b>E-mail:</b>	<a href="mailto:jchandler@co.northampton.va.us">jchandler@co.northampton.va.us</a>	<b>City/State:</b>	Eastville, Virginia
<b>Telephone:</b>	757-678-0440	<b>Zip Code:</b>	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 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Also, provides assistance to the citizens, property owners, attorneys, realtors and surveyors.</p>
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"><li>1. Complete the staff training associated with the EGTS software upgrade.</li><li>2. Initiate computer-based storage sites to retain permanent records.</li><li>3. Complete general reassessment.</li></ol>

<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>	
1. Completed all field work for 2018 General Reassessment. Board of Equalization hearings concluded by August 31, 2018 per adopted Board resolution.	
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>	
1. Mastering the upgraded EGTS software will continue as an on-going effort.	
2. Preparing for next General Reassessment	

<b>CONTACT INFORMATION</b>			
Name:	Charlene Gray	Address 1:	16404 Courthouse Rd
Title:	Commissioner of Revenue	Address 2:	P.O. Box 65
E-mail:	<a href="mailto:cgray@co.northampton.va.us">cgray@co.northampton.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0448	Zip Code:	23347

## COUNTY TREASURER

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	COUNTY TREASURER		
<b>DEPARTMENT #:</b>	1213		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	General Administration
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>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.</li> <li>2. Maximize existing revenue streams by improving first year tax collection rates to 98% for real estate and 94% for personal property taxes.</li> <li>3. Implementation of check reconciliation software and move all banking to online for better cash management.</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
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, overall tax collections are up for current and prior years.
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Staff training continues with the upgrade to the EGTS Software.</li> <li>2. Need to continue to improve our on-line presence for reviewing account information, and making payments electronically.</li> </ol>

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

## FINANCE

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	FINANCE		
<b>DEPARTMENT #:</b>	1220		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	General Administration
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
The Finance Department works in conjunction with the County Treasurer's Office to ensure the financial integrity of the County government's operations.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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.</p> <p>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.</p>
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>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.</li> <li>2. Complete cross-training of all department employees to provide better service during employee absences.</li> <li>3. Ensure timely and accurate payment, reconciliation and reporting of employee wages and related deductions.</li> <li>4. Prepare CAFR (Comprehensive Annual Financial Report) in compliance with all laws and regulations.</li> <li>5. Continue offering training to outlying departments for accounts payable data entry.</li> </ol>



ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:	
1.	Developed the FY19 balanced budget with a <i>reduction</i> in Farm Machinery Tax and pay adjustments for all staff.
2.	Developed the FY20 balanced budget with no tax increase and pay adjustments for all staff.
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.

CONTACT INFORMATION			
Name:	John Chandler	Address 1:	16404 Courthouse Rd
Title:	Finance Director	Address 2:	P.O. Box 66
E-mail:	<a href="mailto:jchandler@co.northampton.va.us">jchandler@co.northampton.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0440	Zip Code:	23347

## INFORMATION TECHNOLOGY

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	INFORMATION TECHNOLOGY		
<b>DEPARTMENT #:</b>	1240		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	General Administration
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. Work with the Commissioner of Revenue's and Treasurer's offices to finalize the update of the EGTS software.</li> <li>2. Continue to process the transition of the County's server to a cloud-based environment.</li> </ol>

<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Completed Human Resources, Finance &amp; Community Development software upgrades to NextGen (part of the New World Financial Software).</li> <li>2. Transitioned the Operation Systems and Server Hardware at the Social Services Department to a 64-bit Operations System.</li> </ol>
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Design and network a new computer lab from retired equipment to improve staff IT skills with onsite training opportunities.</li> <li>2. Coordinate and develop eGOV opportunities so that citizens are ensured timely access to County services and operations.</li> </ol>

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

## ELECTORAL BOARD

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	ELECTORAL BOARD		
<b>DEPARTMENT #:</b>	1301		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	General Administration
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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.</p> <p>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.</p> <p>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.</p>

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:**

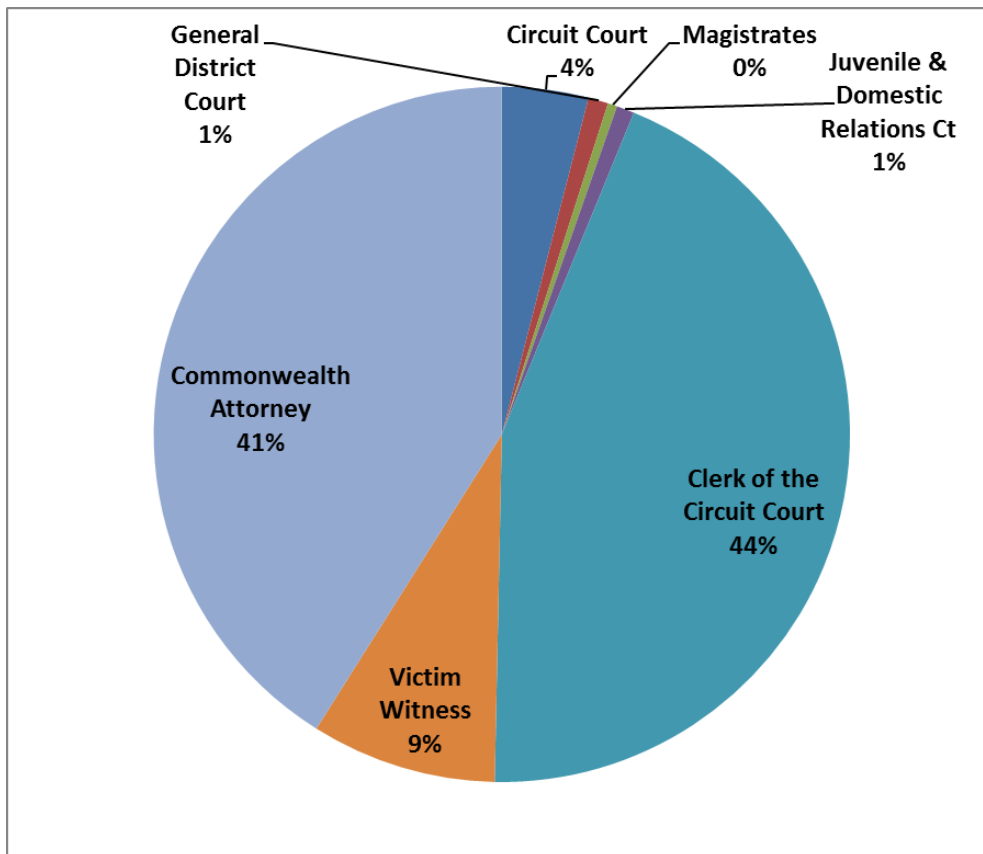
1. Implement the Voter ID Act and educate the public about the requirements of this act.
2. Develop capital plan to begin the upgrade of the ballot machines for all of the precincts.

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

## COUNTY OF NORTHAMPTON, VIRGINIA

### Judicial Administration – All Funds

\$737,736



### Judicial Administration – All Funds

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Circuit Court	\$25,194	\$29,005	\$29,564	\$29,584	\$20	0%
General District Court	\$4,710	\$8,298	\$6,680	\$6,820	\$140	2%
Magistrates	\$1,966	\$1,400	\$3,225	\$3,225	\$0	0%
Juvenile & Domestic Relations Ct	\$4,435	\$4,358	\$5,330	\$6,050	\$720	13%
Clerk of the Circuit Court	\$301,676	\$289,926	\$312,060	\$325,587	\$13,527	4%
Victim Witness	\$37,184	\$43,656	\$61,140	\$63,572	\$2,432	4%
Commonwealth Attorney	\$314,215	\$308,543	\$285,484	\$302,898	\$17,414	6%
Judicial Administration Totals:	\$689,379	\$685,185	\$703,483	\$737,736	\$34,253	5%



## CIRCUIT COURT

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	CIRCUIT COURT		
<b>DEPARTMENT #:</b>	2101		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	JUDICIAL ADMINISTRATION
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
The Circuit Court is a trial court of General jurisdiction that has authority to try both civil and criminal cases.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
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.

<b>CONTACT INFORMATION</b>			
Name:	Traci L. Johnson	Address 1:	5229 The Hornes
Title:	Clerk of the Circuit Court	Address 2:	P.O. Box 36
E-mail:	<a href="mailto:tjohnson@courts.state.va.us">tjohnson@courts.state.va.us</a>	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 2020 (July 1, 2019 - June 30, 2020)		

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.

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:	<a href="mailto:kmerritt@courts.state.va.us">kmerritt@courts.state.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0466	Zip Code:	23347

## MAGISTRATES

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	MAGISTRATES		
<b>DEPARTMENT #:</b>	2103		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	JUDICIAL ADMINISTRATION
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>

<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>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.</li> <li>2. Maintain superior standards of ethical conduct to preserve the integrity of the magistrate's office and the judicial system.</li> <li>3. Perform the duties of the Office impartially, diligently and without bias of any kind and to uphold the canons of conduct for a magistrate.</li> </ol>

CONTACT INFORMATION			
Name:	Brittany Taylor	Address 1:	P O Box 662
Title:	Magistrate	Address 2	
E-mail:	<a href="mailto:brussell@vacourts.gov">brussell@vacourts.gov</a>	City/State:	Accomac, Virginia
Telephone:	757-787-5957	Zip Code:	23301

## JUVENILE AND DOMESTIC COURT

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	JUVENILE AND DOMESTIC COURT		
<b>DEPARTMENT #:</b>	2104		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	JUDICIAL ADMINISTRATION
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		
<b>DESCRIPTION OF SERVICES PROVIDED:</b>			
<p>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.</p> <p>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.</p>			

CONTACT INFORMATION			
Name:	Francine Williams	Address 1:	5225 The Hornes
Title:	Clerk	Address 2:	P.O. Box 125
E-mail:	<a href="mailto:fwilliams@vacourts.gov">fwilliams@vacourts.gov</a>	City/State:	Eastville, Virginia
Telephone:	757-678-1269	Zip Code:	23347

## CLERK OF THE CIRCUIT COURT

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	CLERK OF THE CIRCUIT COURT		
<b>DEPARTMENT #:</b>	2106		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	JUDICIAL ADMINISTRATION
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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.</p> <p>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.</p>
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. To provide maintenance of court related records.</li> <li>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.</li> <li>3. To provide attorneys and the public with an effective means of recording and accessing information related to the County's land records.</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
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:

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.

#### 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:	<a href="mailto:tjohnson@courts.state.va.us">tjohnson@courts.state.va.us</a>	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 2020 (July 1, 2019 - June 30, 2020)	

<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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 Full-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.

<b>CURRENT DEPARTMENTAL GOALS</b>
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.

<b>CONTACT INFORMATION</b>			
<b>Name:</b>	Jo Ann Molera	<b>Address 1:</b>	P.O. Box 690
<b>Title:</b>	Victim-Witness Agent	<b>Address 2</b>	
<b>E-mail:</b>	<a href="mailto:jmolera@co.northampton.va.us">jmolera@co.northampton.va.us</a>	<b>City/State:</b>	Eastville, Virginia
<b>Telephone:</b>	757-678-7292	<b>Zip Code:</b>	23347



## COMMONWEALTH ATTORNEY

### DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT

DEPARTMENT NAME:	COMMONWEALTH ATTORNEY		
DEPARTMENT #:	2201		
FUND:	GENERAL	FUNCTION:	JUDICIAL ADMINISTRATION
BUDGET YEAR:	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

### 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.

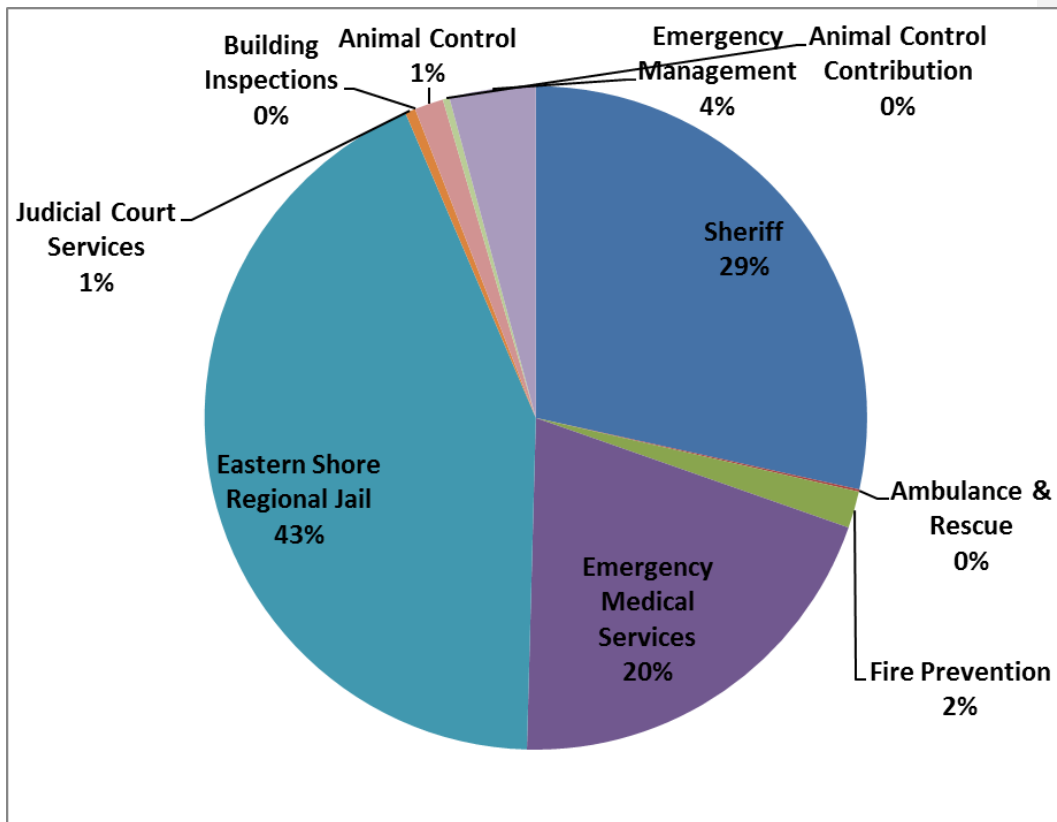
### CONTACT INFORMATION

Name:	Beverly P. Leatherbury.	Address 1:	P.O. Box 690
Title:	Commonwealth Attorney	Address 2:	
E-mail:	<a href="mailto:bpleatherbury@co.northampton.va.us">bpleatherbury@co.northampton.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0455	Zip Code:	23347

## COUNTY OF NORTHAMPTON, VIRGINIA

### Public Safety – All Funds

\$10,757,415



### Public Safety – All Funds

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Sheriff	\$2,481,632	\$2,855,660	\$2,926,860	\$3,061,888	\$135,028	5%
Ambulance & Rescue	\$7,687	\$13,791	\$11,909	\$11,771	(\$138)	-1%
Fire Prevention	\$189,012	\$189,473	\$190,503	\$192,597	\$2,094	1%
Emergency Medical Services	\$1,941,156	\$1,816,712	\$1,865,169	\$2,159,159	\$293,990	16%
Eastern Shore Regional Jail	\$3,634,201	\$3,828,229	\$4,117,079	\$4,639,046	\$521,967	13%
Judicial Court Services	\$52,544	\$27,943	\$53,580	\$53,580	\$0	0%
Building Inspections	\$0	\$0	\$0	\$0	\$0	
Animal Control	\$136,029	\$88,573	\$116,679	\$151,562	\$34,883	30%
Animal Control Contribution	\$22,679	\$22,621	\$35,600	\$35,600	\$0	0%
Emergency Management	\$270,910	\$296,781	\$334,475	\$452,212	\$117,737	35%
Public Safety Totals:	\$8,735,851	\$9,139,783	\$9,651,854	\$10,757,415	\$1,105,561	11%

## SHERIFF

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	SHERIFF		
<b>DEPARTMENT #:</b>	3102		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Public Safety
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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.</p> <p>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.</p>
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> </ol>

**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 FY19 for a salary adjustment for all employees. Each uniformed officer received a \$5,000 salary adjustment and each corrections officer received a \$3,000 salary adjustment.

**MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:**

1. Continue to address additional salary adjustments with the possibility of additional salary supplements in future years.
2. Continue to pursue inmate housing contracts associated with the Regional Jail.

**CONTACT INFORMATION**

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

## AMBULANCE AND RESCUE

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	AMBULANCE & RESCUE		
<b>DEPARTMENT #:</b>	3203		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Public Safety
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. Continue to provide monthly continuing education for basic and advanced EMS providers.</li> <li>2. Ensure basic training (EMT) courses are offered shore-wide and year round.</li> <li>3. Seek to establish an accredited training center in order to continue to offer advanced courses (Enhanced or Advanced).</li> <li>4. Roll-out of new TEMS protocols, which offer significant changes at the EMT level.</li> </ol>

ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:	
<ol style="list-style-type: none"> <li>1. EMT classes have been offered consistently and shore-wide for the last five years. The retirement of instructors will become a challenge as few new instructors have stepped up.</li> <li>2. Monthly basic and advanced continuing education, with bi-annual skills reviews, has been offered.</li> <li>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.</li> <li>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.</li> </ol>	
MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:	
<ol style="list-style-type: none"> <li>1. Establishment of an accredited EMS training program at the Basic and Advanced levels.</li> </ol>	

CONTACT INFORMATION			
Name:	Hollye B. Carpenter	Address 1:	PO Box 235
Title:	Eastern Shore Field Coordinator	Address 2	
E-mail:	<a href="mailto:Hcarpenter5@msn.com">Hcarpenter5@msn.com</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0411	Zip Code:	23347

## FIRE PREVENTION & DETECTION

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	FIRE PREVENTION & DETECTION		
<b>DEPARTMENT #:</b>	3204		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Public Safety
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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 &amp; 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.</p> <p><u>Cape Charles Volunteer Fire Company, Inc.</u> 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.</p> <p><u>Community Fire &amp; Rescue, Inc.</u> Fire protection and emergency medical services</p>
<b>CURRENT DEPARTMENTAL GOALS</b>
<p><u>Cape Charles Volunteer Fire Company, Inc.</u></p> <ol style="list-style-type: none"> <li>1. Complete putting a 1999 E-One Pumper in Service to replace a 1984 truck.</li> <li>2. Complete remodel of kitchen. Recently completed remodel of the men's and women's bathrooms.</li> <li>3. Complete remodel of outdoor shed to house donated generator to power the building during outage.</li> </ol> <p><u>Community Fire &amp; Rescue, Inc.</u></p> <ol style="list-style-type: none"> <li>1. Continue to provide cost-effective fire protection and emergency medical services to our community.</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<p><u>Cape Charles Volunteer Fire Company, Inc.</u></p> <ol style="list-style-type: none"> <li>1. Placed a 1989 brush truck in service.</li> <li>2. Refinanced 5 year loan for truck and equipment purchased 5 years ago.</li> <li>3. Held multiple successful fund raisers.</li> <li>4. Replaced all tires on multiple vehicles, eliminating travel safety issues.</li> </ol>



5. Resolved roof leaks (repair), drainage issues (placement of guttering) and re-caulked/sealed all windows.

Community Fire & Rescue, Inc.

1. Obtained grant funding to cover 85% of the costs associated with the replacement of Self-Contained Breathing Apparatus that had reached the end of their service life of 15 years.
2. Obtained grant funding to cover nearly 50% of the costs associated with the replacement of a ground transport ambulance that had exceeded its service life.
3. Developed specifications, and placed an order for a new fire engine.
4. Awarded a Federal grant (SAFER) to assist with firefighter recruitment efforts.

**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.

Community Fire & Rescue, Inc.

1. Staffing for fire and EMS units.

**CONTACT INFORMATION**

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

**CONTACT INFORMATION**

Name:	Greg DeYoung	Address 1:	
Title:	Fire Chief	Address 2:	
E-mail:	<a href="mailto:gregory.deyoung@yahoo.com">gregory.deyoung@yahoo.com</a>	City/State:	Exmore, Virginia
Telephone:	757-442-1250	Zip Code:	23350

## EMERGENCY MEDICAL SERVICES

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	EMERGENCY MEDICAL SERVICES		
<b>DEPARTMENT #:</b>	3205		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Public Safety
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>The Northampton County Department of EMS prides itself as being a combination of career and volunteer department.</p> <p>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.</p> <p>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 &amp; Safety Officer, Training Officer, Public Information Officer, and Privacy Officer.</p>

<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>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.</li> <li>2. Implement Difficulty Airway Management Program, utilizing Rapid Sequence Intubation procedures.</li> <li>3. Continue to grow our Field Officer Program to provide a better orientation, evaluation and training process of new employees.</li> </ol>

4. Seek to initiate a Mobile Health Care (Community Para-medicine) Program.
5. 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).
6. 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.
7. 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 – Need for additional career personnel to maintain response standard with a continuing decline in volunteers.
2. ACCOMPLISHMENT – Growing personnel to ensure adequate number when the hospital moves 18 miles north, considerable increasing ambulance turn-around times.
3. ACCOMPLISHMENT – Construction of garage/apparatus bay.

#### **MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:**

1. Establish an EMS training center for both volunteer and career providers.

#### **CONTACT INFORMATION**

Name:	Hollye B. Carpenter	Address 1:	P O Box 225
Title:	Director of Emergency Medical Services	Address 2:	
E-mail:	<a href="mailto:hcarpenter@co.northampton.va.us">hcarpenter@co.northampton.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0411	Zip Code:	23347

## JUDICIAL COURT SERVICES

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	JUDICIAL COURT SERVICES		
<b>DEPARTMENT #:</b>	3303		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Public Safety
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

### 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 the Court, 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), Community Placement Program (CPP), 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 Case Management services.

#### **CURRENT DEPARTMENTAL GOALS**

In the last four years, the Department of Juvenile Justice has been transforming into an organization that uses proven practices and data driven decision-making to achieve better public safety outcomes. The Department's three core initiatives (Reduce, Reform, and Replace) continue to transform the Department's new Transformation Plan by incorporating data-driven decision-making and research. The Plan supports improvement and reorganization of the Department from intake to release from supervision and contributes to the Department's fundamental goals.

**REDUCE** – 1) Diversion: Increase diversion rates

2) Probation: The Department supports the Justice Transformation Institute (JTI) to prepare supervisors in intake, probation, and parole to implement and sustain organizational change effectively and efficiently. Enhancement of YASI training for case planning is also underway to ensure probation officers are providing quality assessments. Court Service Units have been trained in Effective Practices in Community Supervision (EPICS), which is an evidence-based structured format to provide counseling and skill building to Department-involved juveniles. The Department is developing a Standardized Dispositional Matrix, which will provide for uniform, objective disposition recommendations for court-involved juveniles based on a review of what dispositions previously had higher success rates within specific populations.

**REFORM** - The following strategies, initiatives, and programs have been implemented to improve overall service delivery and reentry practices to court-involved juveniles: Family engagement, development of reentry advocates, community partnerships, community treatment model within the Juvenile Correctional Centers and more positive educational outcomes for committed youth.

**REPLACE** – The Department continues to offer community placement options across the Commonwealth to include CPP and Detention Reentry Programs. The Department has also developed a statewide continuum of evidence-based services and community-based alternative placements.

**SUSTAIN** – The Department will sustain DJJ Transformation by maintaining safe, healthy, inclusive work places; continuing to recruit, retain, and develop a team of highly skilled and motivated staff; and aligning our procedures, policies, and resources to support the team in meeting the goals of transformation.

#### **ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:**

Accomplishments:

1. The 2A District Court Service Unit underwent a 3-year DJJ certification audit in February 2018 and received 100% on the audit.
2. VJCCCA – Case Management Program – This program was added in the last fiscal year in order to help prevent juveniles from engaging in further delinquent behavior and commitment to DJJ by providing additional support and case management services to juveniles in the community on probation, parole or

diversion.

3. 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, among several others.

4. 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.

5. 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 9<sup>th</sup> District Court Service Unit, which is comparable to the Magistrate's video intake system.

6. Video Detention Visits – We utilize VIA3 video conferencing to visit with our detailed youth for required 5-day and 10-day face-to-face contacts at Norfolk Detention Center. This decreases staff time and is highly more cost effective in that staff no longer has to travel to Norfolk to ensure the contact standards are met.

7. 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.

8. 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.

9. Fully staffed since October 2015.

**MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:**

None to report.

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

## ANIMAL CONTROL

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	ANIMAL CONTROL		
<b>DEPARTMENT #:</b>	3502 & 3503		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Public Safety
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. To educate the citizens about the dangers of rabies, current animal laws and proper animal care.</li> <li>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.</li> <li>3. Continue operation of the Eastern Shore Animal Shelter with Accomack County.</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>

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



## EMERGENCY MANAGEMENT

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	EMERGENCY MANAGEMENT		
<b>DEPARTMENT #:</b>	3505		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Public Safety
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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.</p> <p>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:</p> <ul style="list-style-type: none"> <li>• To foster and encourage emergency planning and the development of operating plans, annexes, and procedures for the county;</li> <li>• To advocate programs that mitigate against the impacts and consequence of disasters;</li> <li>• To coordinate the response to large scale emergencies requiring the activation of the County's Emergency Management System and Emergency Operations Center (EOC);</li> <li>• To coordinate issues and foster planning associated with recovery activities after the disaster;</li> <li>• To ensure the county regularly exercises their response to disasters and receives the proper training to better prepare for disasters;</li> <li>• To provide and support the dissemination of emergency public information to foster the community's awareness and preparedness; and</li> <li>• To maintain liaison and relationships with local, regional, state, and federal allied agencies that deal with emergencies.</li> </ul>

<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. Continued work on interoperable communications</li> <li>2. Adequate sheltering for people &amp; pets</li> <li>3. Hardening of elementary schools to use as shelters (hurricane shutters, generator, etc.)</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Upgraded generator at the Emergency Operations Center</li> <li>2. Installed generator for the school board fuel pumps which provide fuel for all county vehicles.</li> <li>3. Ongoing NIMS/ICS training for all emergency responders.</li> <li>4. Maintaining experienced staff for Emergency Operations Center and Debris Management Teams.</li> <li>5. Qualification to receive Local Emergency Management Performance Grant funding.</li> </ol>
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Hardening of elementary schools to use as shelters (hurricane shutters, generator, etc.)</li> <li>2. Creation of redundancy in Emergency Management staff.</li> </ol>

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

## EASTERN SHORE REGIONAL JAIL

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	REGIONAL JAIL		
<b>DEPARTMENT #:</b>	3302		
<b>FUND:</b>	EASTERN SHORE REGIONAL JAIL	<b>FUNCTION:</b>	Public Safety
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>The Eastern Shore Regional Jail is responsible for the housing, care and security of adult males 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.</p>

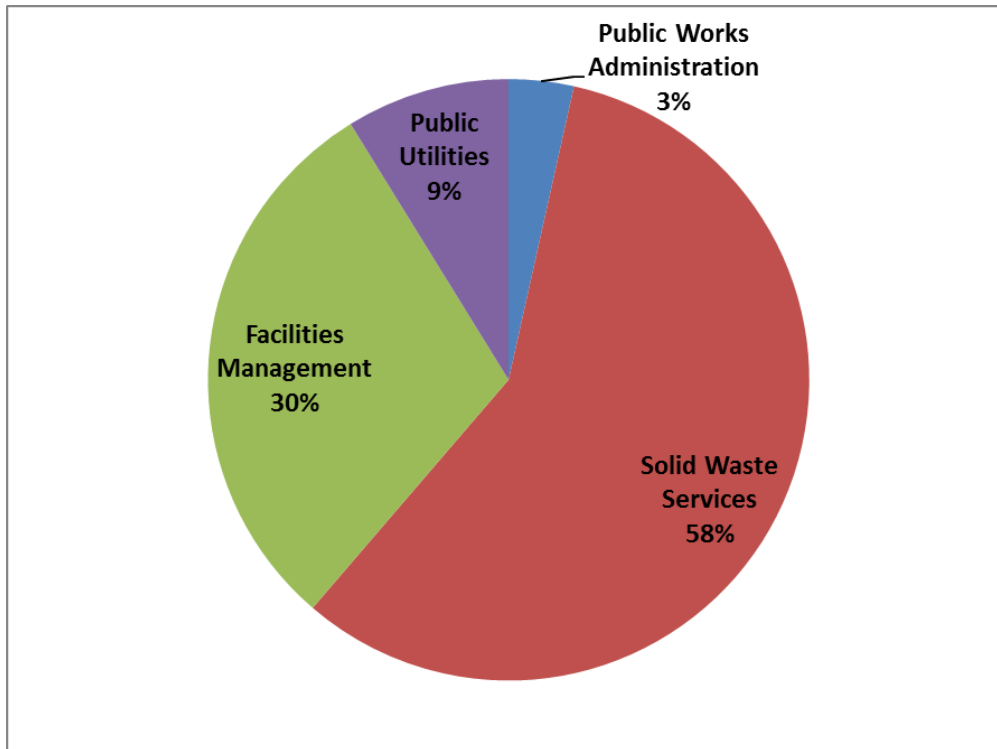
<b>CURRENT DEPARTMENTAL GOALS</b>
Continue to fine-tune the operational procedures and continuation of staff training.
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>

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

## COUNTY OF NORTHAMPTON, VIRGINIA

### Public Works – All Funds

**\$3,574,598**



## Public Works – All Funds

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Public Works	\$44,057	\$70,042	\$117,869	\$124,822	\$6,953	6%
Solid Waste	\$1,494,272	\$1,642,636	\$1,563,996	\$2,066,267	\$502,271	32%
Facilities	\$723,997	\$775,961	\$757,816	\$1,068,660	\$310,844	41%
Public Utilities	\$194,604	\$217,807	\$244,475	\$314,849	\$70,374	29%
Public Works Totals:	\$2,456,930	\$2,706,447	\$2,684,156	\$3,574,598	\$820,068	

## PUBLIC WORKS ADMINISTRATION

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	PUBLIC WORKS		
<b>DEPARTMENT #:</b>	4104		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	PUBLIC WORKS
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		
<b>DESCRIPTION OF SERVICES PROVIDED:</b>			
The Department of Public Works is responsible for the operation of Facilities Management, Harbors & Boat Ramps, and Public Utilities departments of the County. In addition, the Public Works Department manages capital improvement construction projects for the County.			
<b>CURRENT DEPARTMENTAL GOALS</b>			
<ol style="list-style-type: none"> <li>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 of the County.</li> <li>2. Support other County departments as needed.</li> <li>3. Maintain vehicles for Public Works department and other County departments.</li> <li>4. Replace old vehicles and equipment and procure new equipment for more efficient job performance.</li> <li>5. 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.</li> </ol>			
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>			
<ol style="list-style-type: none"> <li>1. Constructed EMS Garage to house emergency response vehicles.</li> <li>2. Dredged Willis Wharf Harbor</li> <li>3. Replaced boat docks at Morleys Wharf Harbor</li> <li>4. Demolished old 1914 jail</li> <li>5. Renovated exterior of Eastville Inn</li> </ol>			
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>			
<ol style="list-style-type: none"> <li>1. The rehabilitation of the former Middle School to fully utilize the massive complex.</li> <li>2. Demolish old, unused County buildings.</li> <li>3. Construct a water treatment system for the County Complex.</li> </ol>			

<b>CONTACT INFORMATION</b>			
<b>Name:</b>	Chris Thomas	<b>Address 1:</b>	P O Box 66
<b>Title:</b>	Facility Manager	<b>Address 2</b>	P O Box 66
<b>E-mail:</b>	cthomas@co.northampton.va.us	<b>City/State:</b>	Eastville, Virginia
<b>Telephone:</b>	757-678-0440	<b>Zip Code:</b>	23347

## SOLID WASTE SERVICES

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	REFUSE DISPOSAL		
DEPARTMENT #:	4204		
FUND:	GENERAL	FUNCTION:	Public Works
BUDGET YEAR:	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. Maintain current level of recycling efforts given the newly-imposed processing fee.</li> <li>2. Insure the safe and efficient use of the transfer station and waste collection sites by the general public.</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Continued to refine the solid waste collection, transportation and disposal elements when the hauling contractor changed vendors.</li> <li>2. Improved the transfer station building by repairing the roof damaged by birds and to prevent future damage, installed bird netting on the roof.</li> <li>3. Installed outdoor digital weight indicator at the scale house so citizens can see their weights when they weigh in.</li> <li>4. Completely refurbished the electrical panel system at the leachate pond.</li> </ol>
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Need for expansion of the smaller waste collection sites – running out of room to add additional roll-off and/or recycling containers.</li> <li>2. Possible loss of long-time employees due to retirement.</li> </ol>

CONTACT INFORMATION			
Name:	Ronald Rowe	Address 1:	P O Box 66
Title:	Solid Waste Director	Address 2:	
E-mail:	<a href="mailto:jwilliams@co.northampton.va.us">jwilliams@co.northampton.va.us</a>	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 2020 (July 1, 2019 - June 30, 2020)		

<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>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 public that use the facilities.</li> <li>2. Replace lighting throughout County facilities with energy efficient LED lighting.</li> <li>3. Replace aging HVAC systems throughout County facilities.</li> <li>4. Remediate stormwater drainage issues throughout County Complex.</li> <li>5. Install aerators at County Complex retention ponds.</li> <li>6. Replace lobby floors of the Courthouse.</li> <li>7. Support Emergency Services Department during hurricanes, winter storms and similar events.</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Constructed EMS Garage.</li> <li>2. Upgraded electrical system and installed generator at Public Works facility to ensure uninterrupted services during power outages.</li> <li>3. Renovated exterior of Eastville Inn.</li> <li>4. Upgraded HVAC control software to better handle climate control within Courthouse.</li> <li>5. Replaced entrance doors to Courthouse.</li> <li>6. Added new personnel and began self-performing grounds maintenance.</li> <li>7. Installed more efficient HVAC units at Parks &amp; Rec wing of former middle school.</li> </ol>



**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. Seal coat all asphalt pavement at County Complex.
3. Renovate covered walkway at County Administration Building.
4. Demolish old, deteriorated County buildings no longer in use.

**CONTACT INFORMATION**

Name:	Chris Thomas	Address 1:	P O Box 66
Title:	Facility Manager	Address 2	
E-mail:	<a href="mailto:cthomas@co.northampton.va.us">cthomas@co.northampton.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0414	Zip Code:	23347

## PUBLIC UTILITIES

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	PUBLIC UTILITIES		
<b>DEPARTMENT #:</b>	4500		
<b>FUND:</b>	PUBLIC UTILITIES	<b>FUNCTION:</b>	Public Works
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>The County manages the operation and maintenance of three water and wastewater treatment systems. These include water and wastewater systems serving the Government Complex in Eastville, the former middle school and school board administration office in Machipongo, and the Bayview Citizens for Social Justice housing complex. The Public Utilities Department includes two water and wastewater operators who monitor these systems on a daily basis. Utility activities are budgeted in a separate proprietary fund, but supervised by the Director of Public Works.</p> <p>The Bayview Community water and wastewater systems were placed into operation in 2003. A contract waterworks operator operated these systems until 2009. At that time, the County took over this responsibility and assumed full operational control in 2012. Starting in 2009 the Utility Department assumed the responsibility for the operation and maintenance of the water and wastewater treatment systems serving the Northampton County School Board Administration Building as well as the former Middle School. The equipment for these systems are over 60 years old but have been maintained fairly well. The wastewater system operates under a VDPES permit issued by DEQ. A Discharge Monitoring Report is submitted monthly to DEQ. Following construction of the County Government Complex, the Utility Department began operating new systems to serve that facility, including a water distribution system consisting of an elevated water tower and three wells, and a sequencing batch reactor wastewater treatment plant.</p>
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>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 in compliance with state regulations.</li> <li>2. Construct a water treatment facility for the County Complex Water system to remove manganese, iron and soluble lead.</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>6. Entered into an 8-year contract to ensure continuous maintenance and trouble-free service from the elevated water tower at the Government Complex.</li> <li>7. Upgraded the software and controls for the Bayview Water Distribution System to allow for remote monitoring and control.</li> <li>8. Upgraded equipment and software at the Government Complex wastewater treatment plant to allow for better control of dissolved oxygen levels.</li> <li>9. Implemented a new, more efficient billing system for the end-users of the Bayview water</li> </ol>

and sewer system.

**MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:**

1. Construct Water Treatment System for County Complex and bring the 2 dormant wells online.
2. Perform thorough testing and investigations and make necessary upgrades and adjustments to County Complex wastewater treatment plant to provide better, more efficient treatment.

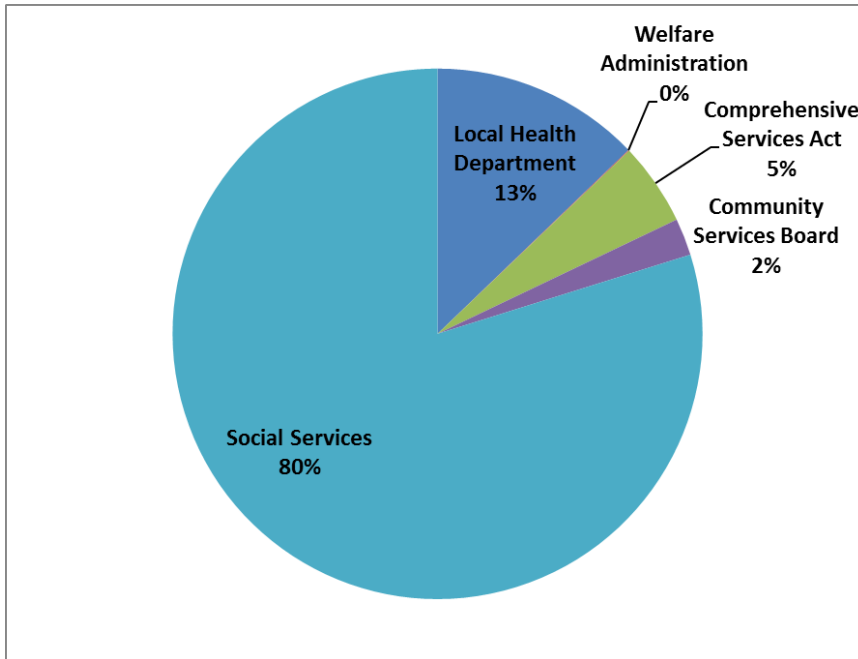
**CONTACT INFORMATION**

Name:	Chris Thomas	Address 1:	P O Box 66
Title:	Facility Manager	Address 2:	
E-mail:	<a href="mailto:cthomas@co.northampton.va.us">cthomas@co.northampton.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0414	Zip Code:	23347

## COUNTY OF NORTHAMPTON, VIRGINIA

### Health & Welfare – All Funds

**\$3,366,680**



### Health & Welfare – All Funds

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Local Health	\$385,049	\$385,049	\$404,300	\$431,407	\$27,107	7%
Welfare Administration	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0%
Comprehensive Services Act	\$108,700	\$145,000	\$165,000	\$170,000	\$5,000	3%
Community	\$65,491	\$69,238	\$74,561	\$76,053	\$1,492	2%
Social Services	\$2,477,289	\$2,516,995	\$2,675,595	\$2,687,420	\$11,825	4%
Health & Welfare Totals:	\$3,038,329	\$3,118,082	\$3,321,256	\$3,366,680	\$33,599	

## LOCAL HEALTH DEPARTMENT & ES COMMUNITY SERVICES BOARD

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	HEALTH & WELFARE		
<b>DEPARTMENT #:</b>	5101, 5205, 5301, & 5309		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Health & Welfare
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

### **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, 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 with schedule modifications based on caseload. A Family Planning Project (grant) adds support for these services.
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); Active Living Programs (Health Options Restaurants); Community Coalition Building and Support (Eastern Shore Healthy Communities, Community Partners of the Eastern Shore, Smart Beginnings Eastern Shore).
10. Community Outreach "Preventative" Services: Education, community-wide screenings, community assessments.

Eastern Shore Community Services Board

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

**CURRENT DEPARTMENTAL GOALS**

Northampton County Health Department

1. Maintain a competent and valued workforce
2. Be a trusted source of public health information and services
3. Foster a healthy, connected, and resilient community. 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.
4. Assure conditions that improve health opportunity. Promote systems, policies, and practices that facilitate improved health for all Virginians.
5. Provide internal systems that deliver consistent and responsive support. Drive operational excellence in the design and delivery of health department services and provide exceptional services to all customers.
6. Prevent and control the transmission of communicable diseases and other health hazards.
7. Assure provision of clean, safe drinking water to the citizens and visitors of the Commonwealth.
8. Respond in a timely manner to any emergency impacting public health through preparation, collaboration, education and rapid intervention.

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

Accomplishments - Sustained the Eastern Shore Healthy Restaurants program highlighting restaurants that serve "Healthy Options" menu choices meeting stringent standards for nutrition and health; 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. Met clinical needs for family planning, prenatal care, immunizations, and sexually transmitted and other communicable diseases. Added pre-exposure prophylaxis to the programs that support HIV-infected persons. Added capacity and protocols for detecting and treating hepatitis C infections and disease. Expanded capacity building for Emergency Preparedness and Response; maintained and trained a sizable and efficient Medical Reserve Corps to support community events and needs. The MRC supported large community events. Provided emergency preparedness training and numerous exercise opportunities to maintain a competent workforce able to respond to public health emergencies. 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. Expanded Maternal, Infant, and Early Childhood Home Visiting Program utilizing Nurse-Family Partnership model. Assigned two more nurses to our complement for home-visiting, pre-admission screening for nursing home placement. Provided critical response for environmental health issues (rabies control, restaurant inspections, septic and well permitting and inspections). Served as regional liaison with State offices for regional service needs and promoted regional solutions to a number of problems that affect the Eastern Shore that are shared with nearby Health Districts.

Challenges - Reductions in available federal funding resulting from federal and state budget cuts are impacting a number of grant-funded programs and the District's cooperative budget. 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 intersectoral leadership and collective impact in addressing health issues among partners and community stakeholders.
3. Encourage and promote community health improvement plan "Eastern Shore of Virginia Plan for Well-Being".
4. Integrate services and programs in a smaller down-sized new or renovated facility. Division of Real Estate Services is seeking new or renovated space to match the department's requirements.
5. Sustain our role as a community partner for meeting the needs of the County's population.
6. Participate and collaborate on Opioid Fatality Review Team.



Eastern Shore Community Services Board

We feel we will continue to have 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.

**CONTACT INFORMATION – EASTERN SHORE COMMUNITY SERVICES BOARD**

<b>Name:</b>	Scott Chandler	Address 1:	P.O. Box 177
<b>Title:</b>	Business Manager, Northampton County Health Department	Address 2:	
<b>E-Mail:</b>	Scott.Chandler@vdh.virginia.gov	City/State:	Accomac, VA
<b>Telephone:</b>	757-787-5888	Zip Code:	23301

**CONTACT INFORMATION – EASTERN SHORE COMMUNITY SERVICES BOARD**

<b>Name:</b>	Thomas Dix III	Address 1:	P.O. Box 318
<b>Title:</b>	Finance Director	Address 2:	
<b>E-Mail:</b>	tdix@escsb.org	City/State:	Tasley, VA
<b>Telephone:</b>	757-442-3636 x. 113	Zip Code:	23441

**CONTACT INFORMATION - WELFARE ADMINISTRATION & COMPREHENSIVE SERVICES ACT**

<b>Name:</b>	Mozella Francis	Address 1:	P O Box 568
<b>Title:</b>	Director	Address 2:	
<b>E-mail:</b>	<a href="mailto:Mozella.francis@dss.virginia.gov">Mozella.francis@dss.virginia.gov</a>	City/State:	Eastville, Virginia
<b>Telephone:</b>	757-678-5153	Zip Code:	23347

## SOCIAL SERVICES

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	SOCIAL SERVICES		
<b>DEPARTMENT #:</b>	210		
<b>FUND:</b>	SOCIAL SERVICES	<b>FUNCTION:</b>	HEALTH & WELFARE
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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.</p> <p><u>Local Agency Organization</u></p> <p>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.</p> <p>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.</p> <p><u>State Department Relationship to Local Agencies</u></p> <p>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.</p> <p>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</p>

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.) SNAP: 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**

1. Streamline processes for increased efficiency and customer service
2. Develop community partners to incorporate activities that support self-sufficiency, parenting and career planning.

#### **ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:**

##### Accomplishments:

1. Northampton Department of Social Services has increased the number of clients who utilize the State website and State Call Center to apply for services.
2. Implemented the LEAN principles to provide benefits more effectively, maximize customer experience and eliminate wasteful practices.
3. Successful implementation of Medicaid Expansion in Northampton County.

##### Challenges:

1. Northampton DSS lacks funding to help support the growing homeless population within the community.
2. Affordable housing continues to be a challenge for many families within the community.
3. Recruit and retain highly qualified Family Services Workers.

**MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:**

1. Recruitment of qualified Family Services Workers.
2. Implementation of the LEAN principles in family services.
3. Recruitment of foster care homes in Northampton County..

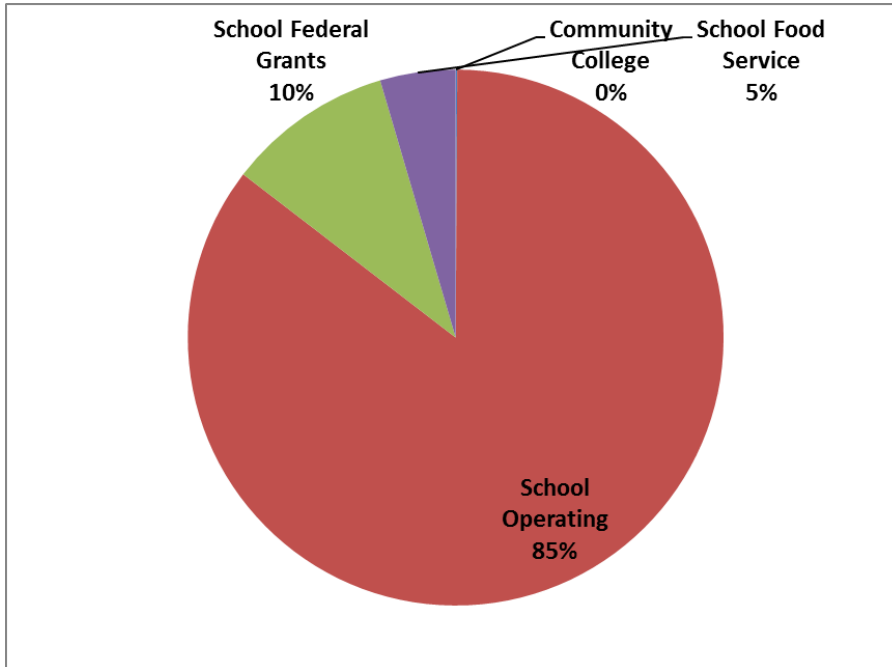
**CONTACT INFORMATION**

Name:	Mozella Francis	Address 1:	P O Box 568
Title:	Director	Address 2	
E-mail:	<a href="mailto:Mozella.francis@dss.virginia.gov">Mozella.francis@dss.virginia.gov</a>	City/State:	Eastville, Virginia
Telephone:	757-678-5153	Zip Code:	23347

## COUNTY OF NORTHAMPTON, VIRGINIA

### Education – All Funds

**\$22,233,877**



### Education – All Funds

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Community College	\$132,723	\$20,723	\$20,723	\$20,723	\$0	0%
School Operating	\$18,276,219	\$18,356,233	\$18,972,508	\$18,972,496	(\$12)	0%
School Federal Grants	\$1,557,831	\$1,456,566	\$2,145,059	\$2,228,952	\$83,893	4%
School Food Service	\$942,127	\$981,179	\$939,164	\$1,011,706	\$72,542	7%
Education Totals:	\$132,723	\$20,723	\$20,723	\$20,723	\$0	

## EASTERN SHORE COMMUNITY COLLEGE

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	EASTERN SHORE COMMUNITY COLLEGE		
<b>DEPARTMENT #:</b>	6501		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	EDUCATION
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
Eastern Shore Community College empowers learners to enhance the quality of life for themselves and their communities.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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.
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. Meet the educational and economic needs of our communities by providing access to responsive and affordable lifelong learning opportunities.</li> <li>2. Promote and support student learning and success through exemplary instruction in a learning centered environment.</li> <li>3. Provide equitable access to learning resources and student support services for college communities.</li> <li>4. Offer students leadership opportunities and prepare them for the challenges of an increasingly global economy and society.</li> <li>5. Be a preeminent workforce development provider and to promote personal enrichment through continuing education.</li> <li>6. Foster and advance significant and productive educational, economic, and cultural partnerships.</li> <li>7. Provide the educational component of local economic and community development initiatives, in partnership with business and government agencies.</li> <li>8. Recruit and develop well-qualified, dedicated, caring and creative employees.</li> </ol>



<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>	
<ol style="list-style-type: none"> <li>1. Continue delivery of quality academic education and training opportunities to the Eastern Shore Community.</li> <li>2. Foster and advance significant and productive education, economic and cultural partnerships.</li> <li>3. Successful Adult Basic Education/GED programs.</li> <li>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.</li> <li>5. Provided information to the students concerning financial aid and support services available to assist in making education and skills training a reality.</li> <li>6. Providing professional development needed to assist the faculty and staff in enhancing their knowledge and skill sets to support student success.</li> <li>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.</li> </ol> <p><b>Challenges:</b></p> <ol style="list-style-type: none"> <li>1. Reduction in full-time equivalent students..</li> <li>2. Loss of seasoned staff due to retirements.</li> <li>3. Increasing need for financial support for students.</li> <li>4. Security of an open campus.</li> <li>5. Unfunded mandates.</li> </ol>	
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>	
<ol style="list-style-type: none"> <li>1. Provide educational, training and support services to students during times of low enrollment which decreases tuition revenue and unfunded mandates..</li> <li>2. Meet the needs of those who utilize ESCC as a local resource for academics, information, facilities, training and cultural enhancement.</li> <li>3. Support economic development in Northampton County by providing education and training services to adult learners.</li> <li>4. Provide adequate and safe facilities for students and the community at the College campus.</li> <li>5. Eastern Shore Community College's new academic and administrative building will be complete in Spring/Summer 2019 in time for Fall 2019 classes.</li> </ol>	

<b>CONTACT INFORMATION</b>			
Name:	Annette Edwards	Address 1:	29300 Lankford Highway
Title:	VP Finance & Admin	Address 2	
E-mail:	<a href="mailto:aedwards@es.vccs.edu">aedwards@es.vccs.edu</a>	City/State:	Melfa, VA
Telephone:	757-789-1768	Zip Code:	23410

## SCHOOL OPERATIONS

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	SCHOOL		
<b>DEPARTMENT #:</b>	6000		
<b>FUND:</b>	SCHOOL	<b>FUNCTION:</b>	Education
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

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

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 7<sup>th</sup> and 8<sup>th</sup> 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.

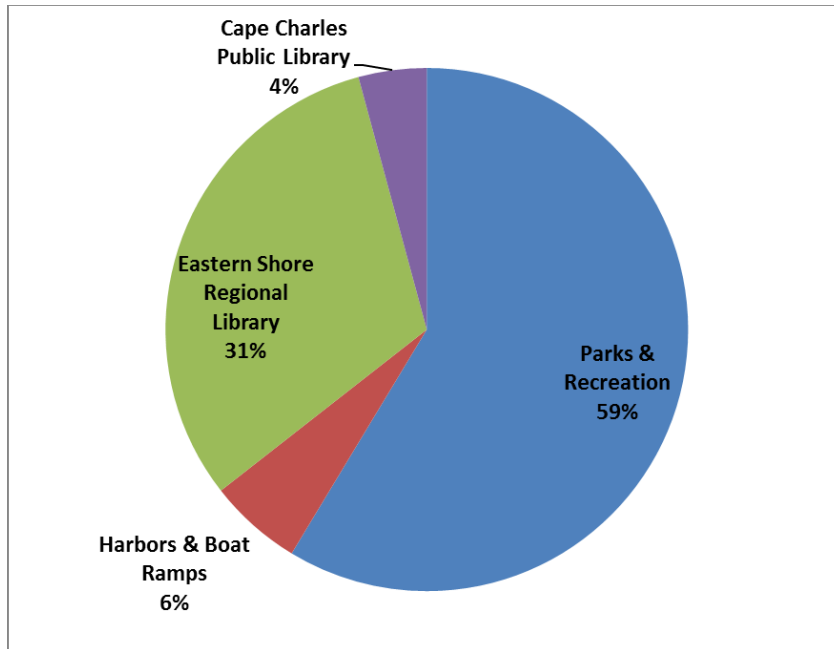
**CONTACT INFORMATION**

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

## COUNTY OF NORTHAMPTON, VIRGINIA

### Parks, Recreation and Cultural – All Funds

**\$474,489**



### Parks, Recreation and Cultural – All Funds

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Parks & Recreation	\$202,779	\$256,264	\$257,332	\$278,307	\$20,975	8%
Harbors & Boat Ramps	\$25,909	\$26,770	\$27,359	\$27,471	\$112	0%
Eastern Shore Regional Library	\$127,559	\$127,559	\$138,000	\$148,711	\$10,711	8%
Cape Charles Public Library	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0%
Parks, Recreation & Culture Totals:	\$376,247	\$430,593	\$442,691	\$474,489	\$31,798	7%

## PARKS AND RECREATION

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	PARKS & RECREATION		
<b>DEPARTMENT #:</b>	7101		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Parks, Recreation & Cultural
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
The Northampton County Parks & Recreation Department promotes wholesome recreational programs that foster a family-friendly environment; preserves the native history of Indiantown Park; forms partnerships with local businesses, towns, and the State for creating recreational opportunities within Northampton County; and provides funding for recreational programs.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>Northampton County Parks &amp; Recreation operates Indiantown Park as well as the former Northampton Middle School gymnasium. Indiantown Park is a 52-acre park that is equipped with two picnic shelters, lighted softball field, a 36-hole disc golf course, soccer field, playground, community center, and administration office. Indiantown Park is frequently used for a variety of different recreational programs such as adult softball, disc golf tournaments, and youth sports such as soccer. Indiantown Park is regularly rented out to the community for functions such as weddings, birthday parties, family reunions, church functions, and family picnics.</p> <p>Northampton County Parks &amp; Recreation operates a majority of its programs out of the former Northampton Middle School. Programs are provided year round out of this facility. With this facility available to the Recreation Department, we are able to provide programs such as youth basketball, adult basketball, coed volleyball, and summer camp.</p> <p>Northampton County Parks &amp; Recreation also offers program such as the Fourth of July 5K race and the Turkey Trot 5K race; both programs are operated in the Town of Nassawadox.</p>
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. Expansion of recreation opportunities for youth and encourage private sector possibilities for expansion of recreation opportunities.</li> <li>2. Continue to build working relationships with local businesses and other recreational entities such as Accomack County Parks and Rec.</li> <li>3. Explore donation and grant funding to help offset costs of recreational programs and maintenance of the new gym renovations.</li> <li>4. Continue to renovate sections of the Northampton Middle School for expanded recreational opportunities.</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>



1. The expansion of our summer camp program, increasing enrollment from 40 children per week to 50 children per week.
2. The expansion of our youth basketball program from 17 teams to 19 teams and the program joining the national JR. NBA organization.
3. The expansion of our youth flag football program, joining a Shorewide league with Accomack Parks & Recreation and the Salvation Army Wicomico; joining the national NFL Flag Football Play 3650.
4. Renovation of the former Northampton Middle School gym.

**MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:**

1. Seeking to increase the salaries of the Director and Assistant Director to match the rest of the departments in salary.
2. Seeking to change the part-time Park Maintenance position to full-time due to the increased traffic at Indiantown Park and the addition of the Northampton Middle School as a prime location for the Parks and Rec. programs.
3. Renovate the Northampton Middle School football field so that this program can accommodate the increased number of participants projected for the next season.
4. Renovate the Northampton Middle School track to add additional programs for Parks and Rec. and to assist the public middle school in track and field athletics.

**CONTACT INFORMATION**

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

## HARBORS & BOAT RAMPS

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	HARBORS & BOAT RAMPS		
<b>DEPARTMENT #:</b>	7107		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Parks, Recreation & Cultural
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
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 and Morley's Wharf Harbor. All of these harbors offer free public boat launching opportunities. Oyster Harbor has two floating docks, sanitary facilities and two large parking lots to be maintained. The county also maintains a 10 slip marina opposite the Oyster harbor from the public boat launch with sanitary facilities. Each slip has water and electric connections available. Willis Wharf Harbor contains a 50 slip marina, sanitary facilities, water/electric availability, and a floating dock. Morley's Wharf has a large fishing pier, sanitary facilities, and three fixed boat docks. The Morley's Wharf Fishing Pier is open to the public. A saltwater fishing license is not required to fish from the pier. The license fee has been paid by Northampton County.
<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. To provide safe and attractive facilities for both the working watermen, County residents and tourists.</li> <li>2. To maintain and enhance the County's harbors and ramp assets.</li> <li>3. Install an ADA compliant bathroom at the boat ramp at Oyster and Willis Wharf</li> <li>4. Install kayak launches at all harbors.</li> <li>5. Construct new pier at Willis Wharf to access inaccessible boat slips.</li> <li>6. Install more adequate guide signage along travel routes for all harbors.</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Renovated observation platform at Willis Wharf.</li> <li>2. Installed "No Wake" signs at the channels in Oyster and Wise Point.</li> <li>3. Constructed dredge spoils site at Willis Wharf for current and future needs.</li> <li>4. Dredged Willis Wharf Harbor.</li> <li>5. Replaced the boat docks at Morley's Wharf.</li> <li>6. Installed well at Oyster Public Boat Landing.</li> </ol>
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>

1. Install new dock at Willis Wharf to access unusable boat slips.
2. Address the quick sedimentation buildup at Willis Wharf.

CONTACT INFORMATION			
Name:	Chris Thomas	Address 1:	P.O. Box 66
Title:	Facilities Management Director	Address 2	
E-mail:	<a href="mailto:cthomas@co.northampton.va.us">cthomas@co.northampton.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0414	Zip Code:	23347

## EASTERN SHORE PUBLIC LIBRARY

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	EASTERN SHORE PUBLIC LIBRARY		
DEPARTMENT #:	7302		
FUND:	GENERAL	FUNCTION:	Parks, Recreation & Cultural
BUDGET YEAR:	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
<p><b>Mission:</b> The Eastern Shore Public Library is a regional public library system which enhances the quality of community life and serves the citizens of Accomack and Northampton Counties by providing access to information to meet their educational, personal, professional, and recreational needs.</p> <p><b>Vision:</b> The Eastern Shore Public Library system is an innovative, community-oriented resource providing an inviting environment for life-long learning.</p>
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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 6 full-time employees and 13 part-time employees who work from 3 to 32 hours per week. The four locations have more than 122,872 volumes in print and access to over 135,343 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. The Library of Virginia introduced new FindItVa resources in 2018, which include free online courses, career resources, and legal forms. Forty percent of Eastern Shore residents hold an active library card in the system, an increase of 1,046 new library cards this past year. Adding the Youth Services Librarian has greatly increased participation!</p> <p>The Eastern Shore Public Library offers 43 (an increase of 4) public access computers and wireless internet connections in all four locations, plus two AWE early literacy computer stations provided by a grant and Friends donations. *NEW* Grants provided iPad tables making 2 tablets available for children's use at NFL as well as 16 available for programs. Our public computers were used 19,853 times. The Eastern Shore Public Library offers programs for adults and children throughout the year on a variety of topics. During FY18 we offered 488 programs with 8,336 attending, a 47% increase from last year. Corresponding to the trend in most libraries in Virginia, circulation decreased even though program attendance, online access, and visitations increased, highlighting the changing role public libraries play in communities. These trends reinforce the need to create program space in all the libraries to support community needs. 113,513 items were checked out, a decrease of 2.6%, which is far less than the previous year's 7%. Staff programming, book displays, reader advisory, and social networking promotion is turning the tide on this trend.</p>

<b>CURRENT DEPARTMENTAL GOALS</b>
<ol style="list-style-type: none"> <li>1. Paint the trim on Northampton Free Library.</li> <li>2. Initiate Adult Services programming partnering with the ESAAA, ESCC, and other community groups. Special attention is focused on workforce readiness, lifelong learning, and personal well-being. January to March 2019 will have a Lifestyle Challenge.</li> <li>3. Technical services staff on-site at Northampton Free Library to do inventory management.</li> <li>4. Prepare archival collections for the ESVA Heritage Center. ESPL received a National Endowment for Humanities Preservation Assistance Grant that provides a consultant to review the archives and make preservation and access recommendations. Additionally, the consultant will provide a "care and handling of archives" workshop for ESVA Museum Network members, which includes Cape Charles Museum, Barrier Island Center, and Northampton Preservation Association.</li> <li>5. Continue to provide nonprofit capacity training to Northampton's nonprofits.</li> <li>6. Work with the Chamber and Tourism Board to use the library's archival collections and resources to promote historic tourism in Northampton.</li> </ol>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
<ol style="list-style-type: none"> <li>1. Provided twelve grant searching, training, board development, and fundraising programs to 129 volunteers or staff representing over 30 ESVA nonprofits. Support for the Foundation Directory Online access at Cape Charles Memorial Library is provided by funding from the United Way of the Eastern Shore and the Eastern Shore of Virginia Community Foundation. Training was held at NFL, ESAA, and the Chamber to be convenience to Northampton nonprofits.</li> <li>2. Purchased one iPad table at Northampton Free Library for children's use fully-funded by a United Way grant. The NFL Friends were so happy with the children's response that they donated funds for a second table.</li> <li>3. Increased preschool attendance at library programs by 61% with 2,392 attending.</li> <li>4. Started a Teen Advisory Board. Increased teen programs from 5 to 50. Teen attendance increased 43% with 257 teens attending library programs. 19 programs were held at NFL.</li> <li>5. Provided 11 outreach programs which included the Northampton Agricultural Fair, the Music &amp; Soul Food Fest in Exmore, National Night Out, Northampton Middle &amp; High School Back to School event, Northampton Middle &amp; High School Halloween event, the ESCC Heritage Festival and various school events.</li> <li>6. Kiptopeke Elementary Pre-K visited NFL six times for Youth Services Librarian storytime.</li> <li>7. Increased Summer Reading Program participation 120% with 1,591 children registered. Partnered with CCML to promote and organize programs. 25 children and 6 teens participated at NFL.</li> <li>8. Provided Summer Food program meals to 147 children at NFL in partnership with the Food</li> </ol>

Bank.
9. Met with Nassawadox Mayor to commit to partner to provide a public event in the Town and help with planning Town revitalization.
10. Held poetry contest for all ages and partnered to hold a Frances Latimer Oral History contest for area teens. Worked with WESR to air the oral histories (many from Northampton) and recruit recordings from Cape Charles' museum.
11. Hired a teen intern for Northampton Free Library during the summer with a grant from ALA's YALSA and Dollar General Literacy Foundation.
12. Established a grant funded youth community garden and corresponding Youth Garden Club at Northampton Free Library.
13. Hired a part-time Adult Services Specialist. Met with the ESCAA new Director to plan services for seniors, including the Lifestyle Challenge and a mini-library in their senior café. Developed a proposal to install a "Book Trail" at ESCAA-CAA at Hare Valley.
14. Worked with local historians to write grants and provide publicity for the ESVA Heritage Center that will support history tourism for Northampton County.
15. Hosted a program by archaeologists to promote the Eyreville historic site.
<b>MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:</b>
Construct and move to the ESVA Heritage Center.

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 2020 (July 1, 2019 - June 30, 2020)	

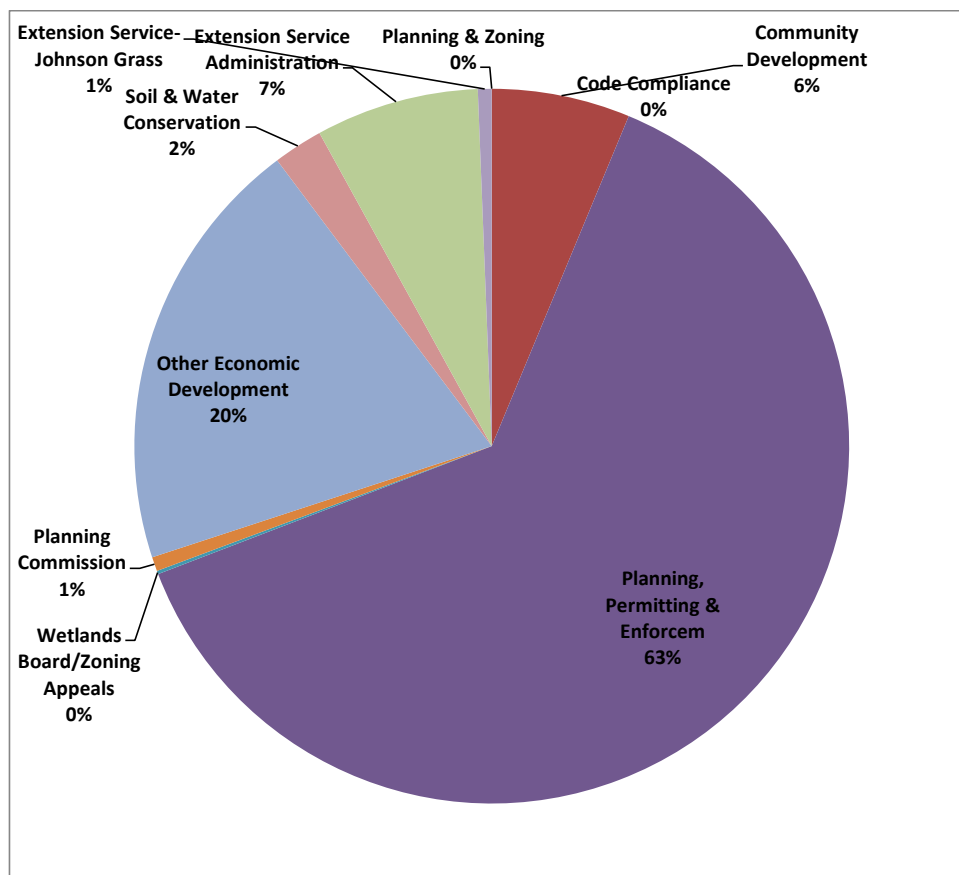
<b>MISSION STATEMENT:</b>
The Cape Charles Public Library, the oldest library on the Shore, is affiliated with the Eastern Shore Regional Library to provide access to information to meet the personal, recreational, educational, and professional needs of the citizens of the Town and the County. Our libraries 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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
The Cape Charles Public Library provides one full-time manager and two part-time (avg. of 22 hrs./week) employees. They offer programs for adults and children throughout the year on a variety of topics. In the past 5 years, circulation and attendance have increased by 20%, and programming has increased by 30%. Library staff has taken programming and outreach to Kiptopeke Elementary School, Migrant Headstart Program, Northampton High School, the Nature Conservancy, Kiptopeke State Park, and other local agencies in order to reach out to those who may be unable to visit the Library building. The 12-unit computer lab is used by children, students, travelers and citizens to access the internet, take classes, apply for jobs and unemployment benefits, and for entertainment.
The County historically has provided a \$20,000 contribution to the Town of Cape Charles to assist with operating costs. For FY2020, the Town is requesting a contribution of \$30,000.

CONTACT INFORMATION			
Name:	Larry DiRe	Address 1:	2 Plum Street
Title:	Cape Charles Town Manager	Address 2:	
E-mail:	<a href="mailto:Larry.DiRe@capecharles.org">Larry.DiRe@capecharles.org</a>	City/State:	Cape Charles, VA
Telephone:	757-331-3259	Zip Code:	23310

## COUNTY OF NORTHAMPTON, VIRGINIA

### Community Development – All Funds

**\$1,393,008**





### Community Development – All Funds

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Planning & Zoning	\$0	\$0	\$0	\$0	\$0	
Community Development	\$68,946	\$68,946	\$71,780	\$87,280	\$15,500	22%
Code Compliance	\$0	\$0	\$0	\$0	\$0	
Planning, Permitting & Enforcem	\$581,579	\$569,184	\$831,965	\$876,253	\$44,288	5%
Wetlands Board/Zoning Appeals	\$1,525	\$1,050	\$2,100	\$2,100	\$0	0%
Planning Commission	\$4,075	\$4,815	\$5,294	\$8,960	\$3,666	69%
Other Economic Development	\$231,605	\$254,105	\$287,574	\$275,612	(\$11,962)	-4%
Soil & Water Conservation	\$28,783	\$31,283	\$31,283	\$31,283	\$0	0%
Extension Service Administration	\$69,959	\$67,896	\$82,833	\$102,859	\$20,026	24%
Extension Service- Johnson Grass	\$1,627	\$3,261	\$8,026	\$8,661	\$635	8%
Community Development Totals:	\$988,099	\$1,000,541	\$1,320,855	\$1,393,008	\$72,153	5%

## COMMUNITY DEVELOPMENT

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	COMMUNITY DEVELOPMENT		
<b>DEPARTMENT #:</b>	8102		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Community Development
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

### #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.
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 and 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. The Rehab Investment totals \$3.7 million.
5. Work with localities and DHCD to provide rural homeowner rehabilitation to families in Accomack and Northampton Counties.
6. Manage ongoing new construction projects including Bailey Road Project as well as rehab construction, low-income housing tax project Pine Street Apartments.

#### **CURRENT DEPARTMENT GOALS:**

1. Work with DHCD to provide maximum availability of HOME/indoor Plumbing Rehabilitation funds.
2. Partner with the local Continuum of Care Agencies (Community Partners of the Eastern Shore) to offer expanded free housing counseling and homeless solutions services to local residents.
3. Complete construction of USDA-RD loan/grant project 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.
4. Complete predevelopment activities for USDA-RD loan/grant project and Low Income Housing Tax Credit application for the Jerusalem Road project targeting the needs of farmworkers, including persons who work at Perdue and Tysons. The proposed site is

in close proximity to the Tyson processing plant.

5. Complete construction of low-income housing tax credit project for Pine Street Apartments.

**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 two houses in FY2017 and one house in FY 2018. A-N PDC staff has ramped up the program in FY 2019, and four units are projected to be completed. Staff continues to receive and review applications daily, maintaining an active and open waiting list of over 15 applicants.
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 2017 and FY 2018 to provide services to the homeless population.
4. The ESVHA has secured commitments of over 4 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, area poultry farming and processing.
5. 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 four to eight additional clients.
3. Continue to develop model communities. Obtain resources to relocate families and remove substandard houses with no indoor plumbing in Exmore replacing with affordable homeowner units, obtain funding to complete farmworker housing near Tyson Foods.
4. Outreach to address new client needs.
5. Continue the partnership with the Community Partners of the Eastern Shore to ensure episodes of homelessness are rare, brief and non-recurring.

**#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 regional economic development.
  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 Community Partners of the Eastern Shore (CPES), the Local Planning Group for the Balance of State Continuum of Care. The mission of CPES is to develop, sustain, and coordinate a comprehensive network of area service providers to support individuals and families facing homelessness and near-homelessness.
  9. Provide housing counseling and education services in multiple areas including home ownership, default, post purchase, rental and financial literacy.

#### **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. 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. Continue to expand the collaborative efforts between local agencies to serve the Shore's populations most vulnerable to homelessness.

#### **ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:**

1. The A-NPDC completed the ESVA Regional Dredging Needs Assessment. The Eastern Shore has 59 waterways and 22 are in need of immediate assistance. The study provides critical information that will allow for maximized efficiency and effectiveness of

limited available funding for dredging projects and was completed in partnership with the US Army Corps of Engineers, ESVA Regional Navigable Waterways Committee and Virginia Coastal Zone Management Program.

2. A-NPDC planning staff completed or updated the ESVA Hazard Mitigation Plan, Water Supply Plans for both Counties, the ESVA Comprehensive Economic Development Strategy, Indoor Plumbing Needs Assessment Report, ESVA Bicycle/Pedestrian Plan, and ESVA Transportation Plan, Exmore Town Plan, and Accomack-Northampton Regional Strategic Plan. Staff coordinated regional planning groups including the Ground Water Committee, Climate Adaptation Working Group, Navigable Waterways Committee, Transportation Technical Advisory Committee, and Economic Development Committee.
3. A-NPDC staff administered the Eastern Shore of Virginia Revolving Loan Fund and is managing loans for the "Nandua" railroad barge and a Northampton County small business.
4. With A-NPDC staff support, the GreenWorks Committee, has represented regional interests by engaging and educating citizens in sustainable practices such as reducing litter, and increasing recycling.
5. The A-NPDC staff worked with Accomack County to apply for 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 4 houses and acquire 3 that are located within the County.
6. The Eastern Shore of Virginia Housing Alliance (ESVHA), staffed by the A-NPDC, secured funding for development of a farmworker housing project in close proximity to the poultry plants.
7. A-N PDC assisted Accomack County with updating the Community Development Block Grant Prioritization and has begun preparing the CDBG application for top-ranked project Gospel Temple/Adam's Crossing.
8. A-N PDC contracted with Virginia Tech to begin work on a marketing strategy for development of an agricultural value product.
9. A-N PDC staff administering the ESVHA's homeless assistance program successfully re-housed 20 or more families meeting HUD definition of literally homeless in each of the last two years by providing counseling, education and financial assistance.
10. In each of last two years A-N PDC staff provided housing counseling and education services to more than 600 families.

**MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:**

1. The 2002 Accomack-Northampton Regional Housing Assessment and Strategic Plan is out of date and needs to be completely rewritten. Since it was completed it has been successful in guiding affordable housing development. Additional housing units have been added at Mill Run Apartments in Belle Haven and the older units completely renovated, Onancock Square Apartments has been renovated, Pine Street Apartments has been renovated (both in Onancock), 90 units of Accomack Manor housing for seniors has been added in the unincorporated area of Accomack County near Parksley, and 24 new units are being added for farmworker housing near Parksley. In Northampton County, William Hughes Apartments was retrieved from bankruptcy and completely renovated, Crispus Attucks' 22 apartments were built in Exmore, and staff assisted New Road Community Group with construction management in adding New Road Apartments in Exmore. Housing related issues have shifted over the past twenty years and now teacher housing, changes to county comprehensive plans and zoning, a move away from housing needed for temporary field workers mean the existing plan needs to be rewritten.

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, including workforce and small business development, working waterfront protection and enhancement, dredging for navigable waterways, and economic resilience initiative.

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

#### **MISSION STATEMENT:**

The mission of ESCADV is to provide support and empowerment to victims of domestic and sexual abuse; and to provide programs that increase awareness and prevention in the 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 building alliances with sexual assault and domestic violence agencies throughout Virginia).
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, DEQ, and other Federal and state agencies.

**CURRENT DEPARTMENTAL GOALS:**

Current goals for Eastern Shore RC&D Council include are land and water conservation and management, and community development. Specific goals include construction of demonstration workshops, projects and outreach to encourage use of Best Management Practices (BMPs) such as use of rain barrels, native plants, living shorelines, etc. on the Eastern Shore, educating and supporting small sustainable farming on the Eastern Shore, and providing education and outreach about Bay TMDL implementation through the Eastern Shore Watersheds Roundtable.

**ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:**

In FY 2015/16, as in previous years, we have provided educational outreach in the areas of water conservation, living shorelines, native landscaping, sustainable farming techniques for increasing and improving small and mid-sized farm productions, high tunnel/hoop house construction techniques, and the health benefits of consuming specialty crops. We are very appreciative of ongoing financial support from Accomack and Northampton Counties, which has paid dividends in the past and continues to do so today. During FY 2015/16, the RC&D combined income in funding from Accomack and Northampton Counties. Those dollars were leveraged into \$129,144 in grant funding to support the various projects reported 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.

During FY2015/16 we expanded our partnerships with new community organizations from within our two counties as well as beyond. Our DEQ Watersheds Roundtable membership includes 15 organizations and has fostered 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.

**In FY2016/17**, our focus has been on greatly increasing our outreach to the Eastern Shore community and beyond. Expanded partnerships and collaborations, added investments in advertising, public relations, and electronic communications, and lots of old fashioned word of mouth have been paying off. The RC&D's programs in support of conservation, sustainable farming, water quality, and healthy local foods are not only growing each year in the number of participants, but in the wide range of regions the attendees hail from. With most of our events selling to capacity and garnering plenty of press attention as well, we are pleased to see folks travelling to our events from Pennsylvania, New Jersey, West Virginia, North Carolina, Maryland, Delaware and Northern Virginia.

We are particularly pleased that thanks to concerted outreach efforts, we seem to be making inroads into reaching underserved members of our local community. We are pleased at the diversity that is represented in the makeup of attendees, both those who come from outside our community and the members of our own Shore community.

Our expanded Eastern Shore Watersheds Roundtable, funded by a grant from the VA Department of Environmental Quality, has continued to reflect a spirit of cooperation with emphasis on local water quality issues, native plants, educational outreach, and healthy communities. Our USDA grant has supported our continued emphasis on specialty crops and small sustainable farmer training.

During FY2016/17, the RC&D received \$17,251 in combined funding from Accomack and Northampton Counties. Those dollars were leveraged into additional grant funding to support the various projects reported in this document. In this climate of reduced conservation funding, we continue our tradition of ***"doing a lot with a little."***

**MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:**

SUSTAIN AREA'S AGRICULTURAL INDUSTRY 1. The Council will continue to serve the agricultural community by partnering with Virginia Cooperative Extension, Virginia Tech AREC, A-NPDC, NRCS, ES Soil and Water Conservation District, Virginia State University Small Farms Outreach Program, and other subject matter experts in promoting advanced technology to reduce nitrogen fertilizer use to improve water quality and reduce farmer costs. 2. Eastern Shore RC&D will continue work on promoting local farmers markets and other food initiatives and programs for small producers including the use of the latest permaculture and organic practices, high tunnel systems, and other sustainable farming practices on the Eastern Shore. 3. Eastern Shore RC&D will continue to seek means to reduce pollution that enters surface waters as part of the Chesapeake Bay TMD such as supporting A-NPDC and ES WasteWatchers roads cleanups, planting of native plants and wetlands restoration projects, and education on the importance of supporting pollinator habitat. We will host another of our Science on the Shore programs for farmers in partnership with NOAA, Coastal Zone Management, DCR, NRCS, VA Eastern Shore Land Trust, and the Eastern Shore Community College on the importance of growing flowers to attract pollinators, and increase vegetable and fruit yields while reducing the need for pesticides, herbicides and chemical fertilizer. To demonstrate Advanced Biological Composting techniques proven to reduce and eliminate



non-point pollution. Host a demonstration on a tillage practice shown to reverse soil loss and improve soil quality. To host at least one workshop to explain Advanced Biological Composting.

PROMOTE "LIVING SHORELINE" TECHNIQUES FOR EROSION CONTROL 1. Eastern Shore RC&D will utilize the new demonstration living shoreline project at Occohannock on the Bay to provide outreach and education about living shoreline techniques. 2. The Council will promote and encourage living shoreline work versus hardened shoreline techniques throughout the Eastern Shore in partnership with Virginia Institute of Marine Sciences (VIMS) and The Nature Conservancy.

CHALLENGES: Since losing federal support in FY2012, RC&D continues to struggle with reduced staffing-employing only one part-time Projects director (instead of a full-time RC&D coordinator PLUS a part-time Administrative Assistant). In FY2018, RC&D will be undergoing strategic planning to look at our identity, purpose and direction going forward.

**CONTACT INFORMATION for: ESV Housing Alliance and A-NPDC**

Name:	Elaine K. N. Meil	Address 1:	23372 Front St.
Title:	Executive Director	Address 2	P.O. Box 417
E-mail:	<a href="mailto:emeil@a-npdc.org">emeil@a-npdc.org</a>	City/State:	Accomac, VA
Telephone:	757-787-2936 x. 116	Zip Code:	23301

**CONTACT INFORMATION for: Eastern Shore Coalition Against Domestic Violence (ESCADV)**

Name:	Shelly Strain	Address 1:	155 Market Street
Title:	Executive Director	Address 2	P.O. Box 3
E-mail:	<a href="mailto:sstrain@escadv.com">sstrain@escadv.com</a>	City/State:	Onancock, VA
Telephone:	757-787-1329	Zip Code:	23417

**CONTACT INFORMATION for: Eastern Shore Area on Aging/Community Action Agency**

Name:	Donna Sample-Smith	Address 1:	5432 Bayside Rd.
Title:	Executive Director	Address 2	P.O. Box 415
E-mail:	<a href="mailto:donna@esaacaa.org">donna@esaacaa.org</a>	City/State:	Exmore, VA
Telephone:	757-442-9652	Zip Code:	23350

**CONTACT INFORMATION for: Eastern Shore Resource Conservation & Development Council (ESRC&D)**

Name:	Jack van Dame	Address 1:	P.O. Box 442
Title:	Treasurer	Address 2	
E-mail:	<a href="mailto:esrcd.sara@gmail.com">esrcd.sara@gmail.com</a>	City/State:	Melfa, VA
Telephone:	757-710-7266	Zip Code:	23410

## PLANNING, PERMITTING & ENFORCEMENT

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	PLANNING, PERMITTING & ENFORCEMENT		
<b>DEPARTMENT #:</b>	8105		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Community Development
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
<p>The mission of the Department is to administer, manage, and coordinate ordinances, building regulations and associated laws of the Commonwealth of Virginia and Northampton county. The Department is responsible to management, administer and coordinate all land-use related activities in the County, which will enable the economic vitality of the County through reducing barriers to property investment while preserving the natural resources, safety, health and welfare of residents and visitors. The Department will foster and advocate for responsible development and will strive to conduct business in a courteous, responsive and professional manner.</p>
<b>PLANNING &amp; ZONING DIVISION</b>
<p><b>DESCRIPTION OF SERVICES PROVIDED:</b> 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 &amp; Sediment Control (E&amp;SC), the Chesapeake Bay Preservation Act, the Stormwater Management Act and the Floodplain Management Act.</p> <p>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&amp;SC administration for the incorporated Town of Eastville and only E&amp;SC administration for the Town of Exmore.</p> <p>Responsible for assignment of E-911 addresses.</p> <p><b>DIVISION GOALS:</b></p> <ol style="list-style-type: none"> <li>1. Finalize the Comprehensive Plan.</li> <li>2. Revise the Zoning Code to make it easier to understand and more user friendly.</li> <li>3. Revise the Zoning Code to separate activity driven by mandate from the Commonwealth and list those as stand-alone ordinances.</li> <li>4. Enhance and improve office processes to better integrate with state agencies</li> </ol>

- (particularly VDEQ, VDOT and VDH) functions and improve customer ease of service.
5. Update website to include up-to-date information.

**ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:**

1. Consolidated staffing.
2. Hiring and retaining staffing, particularly Zoning Administrator.

**MAJOR ISSUES TO ADDRESS IN THE NEXT TWO FISCAL YEARS:**

Development and finalizing the comprehensive plan and revising the Zoning Ordinance following completion of the comprehensive plan.

**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.

**DIVISION GOALS:**

1. Enhance and improve process operations through continuous process improvements.
2. Update website with current information.

**ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:**

1. To maintain high quality services.
2. Improve customer ease of service through continuous process improvement.
3. Timely inspection responses. It is extremely rare when an inspection is not performed the following business day after it is requested.
4. Permits are generally reviewed within 2-3 days of reaching the building official's office.

**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. Filling the full-time building/code compliance inspector position and having inspector obtain certifications.
5. Maintaining excellent customer service and delivery time with an inspector position performing both building inspection and code compliance work.

**CODE COMPLIANCE DIVISION**

**DESCRIPTION OF SERVICES PROVIDED:**

The position of Code Compliance Officer was retained as a part-time position in FY 18; the position has been combined with the building inspector for one full-time position instead of resuming two part-time positions. Services as described below:

1. Enforcing the following Ordinances:
  - A) Overgrown grass
  - B) Abandoned and/or unlicensed vehicles

- C) Solid Waste
- D) Dangerous structures

**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 position was not filled during Fiscal Year 2019, limiting the number of active cases pursued by the division. Combining the part-time code compliance and building inspector into one full-time position to address compliance issues and inspections. During 2019, the Permit Technician worked overtime hours to address active cases.

**Types of 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 this 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.

**CONTACT INFORMATION**

Name:	Susan McGhee	Address 1:	P O Box 538
Title:	Director of Planning, Permitting & Enforcement	Address 2	
E-mail:	<a href="mailto:smcghee@co.northampton.va.us">smcghee@co.northampton.va.us</a>	City/State:	Eastville, Virginia
Telephone:	757-678-0440 ext. 541	Zip Code:	23347

## 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 2020 (July 1, 2019 - June 30, 2020)		

### MISSION STATEMENT:

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 Board of Zoning Appeals meets on a monthly basis as needed to review applications for exceptions, variances, appeals and interpretation of district boundaries. The five-member board is compensated at a rate of \$25 each per meeting attended with a maximum of \$25.00 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.

### CONTACT INFORMATION

Name:	Susan McGhee	Address 1:	P O Box 538
Title:	Director of Planning, Permitting & Enforcement	Address 2	
E-mail:	smcghee@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0440 ext. 541	Zip Code:	23347

## PLANNING COMMISSION

DEPARTMENTAL BUDGET SUMMARY & PERFORMANCE SNAPSHOT			
DEPARTMENT NAME:	PLANNING COMMISSION		
DEPARTMENT #:	8107		
FUND:	GENERAL	FUNCTION:	Community Development
BUDGET YEAR:	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>The Planning Commission currently consists of seven (7) members representing the County's five electoral districts plus two at-large members. Planning Commissioners are trained via the Certified Planning Commission program coordinated by Virginia Tech. 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.</p>

CONTACT INFORMATION			
Name:	Susan McGhee	Address 1:	P O Box 538
Title:	Director of Planning, Permitting & Enforcement	Address 2	
E-mail:	smcghee@co.northampton.va.us	City/State:	Eastville, Virginia
Telephone:	757-678-0440 ext. 541	Zip Code:	23347

## OTHER ECONOMIC DEVELOPMENT

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	OTHER ECONOMIC DEVELOPMENT		
<b>DEPARTMENT #:</b>	8108		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Community Development
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

### **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 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 portions of the 80-mile rail line.
3. Provide a clearinghouse for other transportation issues such as air and ferry service.

#### **CURRENT DEPARTMENT GOALS:**

1. Provide reliable, safe public transportation (bus) service to the residents of both counties while struggling with limitations in local, state and federal funding streams.
2. Provide rail freight service to the customers on the northern portion of the Eastern Shore line as well as the Little Creek area, despite poor economy and declining revenues.

#### **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. See the STAR Transit route description below for a listing of all routes. Through the excellent management of Virginia Regional Transit over the last 8 years, STAR Transit ridership continues to grow monthly.
2. Have provided and will continue to provide rail freight service through third-party leases to the customers on the northern part of the Eastern Shore line and to the customers in the Little Creek area, despite poor economy and declining revenues.

#### **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 management team while dealing with constraints in local, state and federal funding streams. During the last 8 years of management, refinements have been made to the service routes, thus substantially increasing the ridership.
2. Continue to maintain the infrastructure of the rail assets in the hope of attracting private investment for the property following cessation of rail traffic along most of the rail line.

## **#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 6 routes in the STAR Transit service area that Northampton County helps to fund. They are as follows:

- (1) RED Route Operating 10.5 hours per day and 260 days per year traveling Northbound from Cape Charles to Onley.
- (2) PURPLE Route operating 10.25 hours per day and 260 days per year traveling Southbound from Onley to Cape Charles.
- (3) BLUE Route operating 6.25 hours per day and 260 days per year traveling Northbound from Onley to Parksley.
- (4) GOLD Route operating 5.5 hours per day and 260 days per year traveling Southbound from Parksley to Onley.
- (5) YELLOW Route operating 10.5 hours per day and 260 days per year traveling the lower shore route covering: Cheriton, Cape Charles, Kiptopeke, Cheapside and Bayview areas.
- (6) Northampton Demand Route operating 8 hours per day and 156 days per year requiring passengers to call ahead and be placed on the schedule.

### **ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:**

STAR Transit is pleased of the outstanding Fiscal Year 2017 accomplishment of providing the highest passenger utilization rate on record with 74,954 rides. With the success of the transit system came challenges associated with antiquated schedules and maps making on time performance an issue for our clients. During FY18, the entire transit system was evaluated for safety-related paths of travel and retimed for accuracy and efficiency.

### **MAJOR ISSUES TO ADDRESS IN THE NEXT TWO FISCAL YEARS:**

Over the course of the next two fiscal years, introducing a transit offering to the Horntown area of the Eastern Shore will be an issue of focus as well as its impact to the other transit system routes. Review and implementation of limited service on Saturdays and bus stop shelter installations will remain a focus to provide additional convenience options to the passengers. With a focus on recruitment and retention of qualified professional drivers, the creation of a fringe benefits package may also be a major agenda item for review.



### **#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. A brand-new mobile friendly regional tourism website will be launched in the second half of FY 2019.

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. This Welcome Center recently celebrated a major milestone, welcoming its 1 millionth visitor since opening. 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 to 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 three of the last four years, the Eastern Shore of Virginia is the state's fastest growing tourism economy with visitor spending \$273.7 million in 2016 and contributing to \$7.5 million in taxes from tourism meals, sales and transient occupancy taxes.

Website Visit Increase: An increase of 14% in website unique visits for 2017 over 2016.

Social Media Growth: Facebook likes grew to 22,620 in 2017 from 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 5,000 in 2017 from 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 continued opportunities to showcase local products and attract new visitor segments to the region. It can be a major challenge to devote 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 of Virginia Tourism Commission will be launching a brand-new website in 2019. This new website will be a smart phone/mobile platform digitally ready site. As of December 31, 2018, the ESVA Tourism's Website Project is 36% above the original web designer's proposed new site projected cost. Completing and launching this new site in FY 2019 is high priority. 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 and videos 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.

**#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: 390  
Long-term clients: 65  
New Business Starts: 16  
Capital Formation: \$9,000,000

**ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:**

During the past two years, 24 small businesses or individuals from the County received counseling from the SBDC. Four individuals or small business owners participated in the NxLevel Entrepreneurship Training Program. The Center provided three speakers for the Chamber's Lunch and Learn series (small business marketing, small business web management, and small business taxation).

**MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:**

Continuing reductions in Federal Government spending, especially in the government-contracting arena. Changes to the economy with the change in control of Congress. Federal debt and deficit concerns.

**CONTACT INFORMATION for: Accomack-Northampton Transportation District Commission (ANTDC)**

Name:	Janice Williams	Address 1:	P.O. Box 1027
Title:	Assistant Secretary-Treasurer	Address 2:	
E-mail:	<a href="mailto:jwilliams@co.northampton.va.us">jwilliams@co.northampton.va.us</a>	City/State:	Eastville, VA
Telephone:	757-678-0440 ext. 516	Zip Code:	23347

**CONTACT INFORMATION for: Star Transit**

Name:	Sally Dehler	Address 1:	109 North Bailey Lane
Title:	Finance Manager	Address 2:	
E-mail:	<a href="mailto:Sally@vatransit.org">Sally@vatransit.org</a>	City/State:	Purcellville, VA
Telephone:	540/338-1610 ext. 1104	Zip Code:	20132

<b>CONTACT INFORMATION for: Eastern Shore Tourism Commission</b>			
Name:	Robbie Marsh	Address 1:	P O Box 460
Title:	Executive Director	Address 2	
E-mail:	<a href="mailto:executivedirector@esvachamber.org">executivedirector@esvachamber.org</a>	City/State:	Melfa, VA
Telephone:	757-787-2460	Zip Code:	23410

<b>CONTACT INFORMATION for: Hampton Roads Small Business Development Center</b>			
Name:	James T. Carroll, III	Address 1:	500 East Main
Title:	Executive Director	Address 2	Suite 700
E-mail:	<a href="mailto:jcarroll@hrccva.com">jcarroll@hrccva.com</a>	City/State:	Norfolk, VA
Telephone:	757-664-2595	Zip Code:	23510

## SOIL & WATER CONSERVATION

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	SOIL & WATER CONSERVATION		
<b>DEPARTMENT #:</b>	8203		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Community Development
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

### **MISSION STATEMENT:**

Northampton County makes an annual contribution to the Eastern Shore Soil & Water Conservation District and the Eastern Shore of Virginia Groundwater 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 groundwater resources, to maintain a groundwater 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 Eastern Shore groundwater 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 awards the Eastern Shore Groundwater Award to a local citizen or businessperson who strives to benefit the groundwater resource through water conservation, recharge area and aquifer protection/preservation, recycling and reuse, pollution prevention, and public education and community outreach.
6. The Committee contracts USGS for annual well logging, as comparative logs from 2016 and 2008 showed increased salinity in some of the sample wells. To define causes and trends, annual monitoring is needed.

**CURRENT DEPARTMENT GOALS:**

1. Continue assisting and educating local governments and residents regarding groundwater.
2. Perform ongoing maintenance to the ESVA Ground Water Supply Management and Protection Plan and the Northampton County Water Supply Plan (last update due to VDEQ December 2018) including incorporating recent studies, data and technological advances in the understanding of the Eastern Shore groundwater system.
3. Ensure adequate water quality and supply for Northampton County residents and the entire population of the Eastern Shore of Virginia.
4. Oversee the Eastern Shore Ground Water Award program and assist with the new regional Household Hazardous Waste Collection as needed.
5. Manage the USGS EM-logging annual monitoring program for salt water intrusion trends.

**ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:**

6. The Committee contracted USGS to complete an electromagnetic logging, which can identify salt water intrusion trends in the region.
7. The Committee has developed educational materials that are useful to the public, local representatives, and local planners in understanding our groundwater resources.
8. The Committee has completed and maintains the Eastern Shore Ground Water Model to better manage the limited groundwater supply and ensure sustainability of groundwater resources. This model is the first to include detailed paleochannel analysis and has the greatest resolution of all existing models. VDEQ has contracted USGS to complete further research that will need to be incorporated into the model.
9. The Committee has held an annual Household Hazardous Waste Collection on the Eastern Shore for over 15 years to help preserve and protect groundwater quality. The Committee and A-N PDC staff have secured and are managing a VDH Wellhead Protection Implementation grant project that will establish a permanent regional collection facility. The new facility will continue to allow residents to properly dispose of hazardous household wastes free of charge.
10. The Committee has established and implements an annual public workshop series to educate the public on local groundwater conditions, availability, management practices and quality.
11. The Committee has published a spreadsheet summarizing all permitted groundwater withdrawals on the Eastern Shore, an Annual Summary Report of the state of groundwater use in the region, and summary reports of Ground Water Model simulations and made the documents available on its website to benefit citizens.
12. The Committee has represented the interests of the region by serving and providing guidance during multiple State regulatory development processes.
13. The Committee has participated in youth educational events to teach students and teachers about our groundwater resources and best personal practices to protect them.

**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 groundwater 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. The Plan was updated, as required by VDEQ, prior to December 31, 2018, and will be updated again over the next 5 years before the next review.
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 work with the USGS to conduct an ongoing student (EM-logging at test wells) to investigate potential salt water intrusion impacts on the regional groundwater supply.
5. The Committee will organize the grand opening of the regional Household Hazardous Waste Collection Facility in spring of 2019. The Committee will continue to serve as a resource to both Counties' Departments of Public Works and residents with regards to this facility and its importance and proper use.
6. The Committee plans to serve on state regulatory working groups and provide any information necessary to support state legislation that would help the region best manage groundwater resources.
7. The Committee plans to produce informational documents showing relevant current groundwater information including an annual summary summarizing the state of groundwater use on the Eastern Shore and summaries of outcomes of Ground Water Model Simulations.
8. The Committee plans to continue to raise awareness of individuals and groups who proactively work to protect and preserve groundwater 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: Voluntary BMP (Best Management Practice) installation by property owners, CREP (Conservation Reserve Enhancement Program), Agricultural Stewardship Program, Chesapeake Bay Preservation Act, VA Water Quality Improvement Act, and RMP (Resource Management Plan) development.
3. Actively participates in the local development and implementation of environmental education programs such as the annual shore-wide Envirothon Competition and Farm Field Days in both counties. Sponsors and coordinates Outdoor Exploration Day and participates in school programs in both counties as staff and resources permit such as Skill-a-thon, classroom educational programs as well as teacher workshops. The District distributes a quarterly newsletter – Shore Conserver – and promotes all upcoming events through local newspaper, radio and social media.
4. Chairs the Environmental Education Council and supports adopted projects such as Watershed Festival for all 6<sup>th</sup> graders in both counties at Makemie Park and Kiptopeke State Park. Shore Outdoors informational inserts in *Eastern Shore First*, Eastern Shore Native Plant Campaign, and the publication of the Conservation Education directory for Eastern Shore educators and residents.

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 for conservation easements and serves on the Northampton County PDR Program Committee when active. Continues to work with the Virginia Eastern Shore Land Trust on co-holding easements. Participates in the VASWCD statewide Area VI meetings and committees and participates in VASWCD environmental education programs. The District services on Accomack County Extension Leadership Council, ES Young Farmers, and attends monthly Groundwater Committee meetings.

#### **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 agricultural cost-share program; seek annual appropriations from Accomack and Northampton Counties; and work with special grant funding as awarded. Seek additional funding when needed 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 FY18, 100% of the available cost share funds for Agricultural Best Management Practices were disbursed to participating local Eastern Shore farmers totaling \$344,180.50 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 (SL-8B). The District staff has also heavily promoted nutrient management planning. FY19 cost share funds allocated total \$386,469.00 in cost share assistance available with cost share requests to the District for over 1.2 million. The District has approved six Resource Management Plans and are working on another nine..
2. In partnership with VDACS, the District responds to Ag Stewardship Act complaints when received. FY 18 resulted in zero founded complaints..
3. Envirothon was held in its 26<sup>th</sup> year where the District worked with over 20 educators and community leaders to coordinate this two-day event for over 50 area high school students. The 1<sup>st</sup> place Eastern Shore team from Arcadia High school and 2<sup>nd</sup> place team from Broadwater Academy went on to compete in the Area VI competition. The District received over 150 entries with the 2018 local poster contest theme "Watersheds – Our Water, Our Home". All local first-place posters were sent to compete in the State poster contest with two 1<sup>st</sup> place winners who went on to compete in the National



contest. The District partnered with Ye Accawmacke Garden Club and one student was funded to attend the 2018 Conservation Camp at VA Tech in Blacksburg. In Fall 2017, the District organized a Meaningful Watershed Educational Experience (MWEE) at Makemie Monument Park for Arcadia and Chincoteague Middle School sixth graders. The District organized a MWEE for sixth grade students of Kiptopeke Elementary School, Occohannock Elementary, Broadwater Academy, Shore Christian Academy and Montessori School in the spring of 2018 consisting of discussion and research of a watershed issue, hands-on activities and classroom reflection. In spring of 2018, the District partnered with local nurseries of the Eastern Shore Nurserymen's Association who donated over 250 ornamentals and ANEC who purchased 8,000 native tree seedlings to host an Arbor Day event in both Counties. 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. The Arbor Day Event will be held again in April 2020 in both Accomack and Northampton Counties in partnership with VDOF and ANEC. In 2018, the District partnered with Kiptopeke State Park in coordinating and sponsoring Outdoor Exploration Day with hands-on activities for over 1,000 visitors. The "Flight of the Raptor", a live birds-of-prey program, was presented to Kiptopeke Elementary and Occohannock Elementary. "Flight of the Raptor" and other shoulder program helped Outdoor Exploration Day reach 2,500 Eastern Shore residents and students over one week. In fall of 2018, the District co-sponsored the first Farm Field Day for all 2<sup>nd</sup> and 3<sup>rd</sup> grade students in Northampton County and plans to make this an annual event. The District serves as Chair of the Envir~~helped Outdoor ools. In 2017, the District presented a station on "soils" at the Skill-a-thon for 3<sup>rd</sup> graders at Occohannock Elementary School. The District serves as head of the Environmental Education Council, Climate Adaptation Committee, Conserved Lands Study and the Eastern Shore Watershed Networks Committee and Accomack County Extension Leadership Council. The District presented educational outreach to every public and private school in both counties.~~

4. Currently, the District co-holds 29 conservation easements totaling over 5,000 acres with the Virginia Eastern Shore Land Trust and Virginia Outdoors Foundation.
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 regulated. The Plasticulture Water Quality Committee works to make sure the goals set forth by the MOA are met. ~~The District completed a grant with NFWF to help with assessment cost for landowners to meet Chesapeake Bay Preservation Act requirements. Over 90 assessments were conducted, 45 in each county respectively.~~
- 5-6. The District has been actively involved in the ag sector of the Chesapeake Bay Phase II WIP process and will continue to work closely with partners and agencies to help meet 2025 goals.

#### **MAJOR ISSUES TO ADDRESS IN THE NEXT 2 FISCAL YEARS:**

The District will continue to be actively involved in the Chesapeake Bay Phase III WIP process in promoting best management practices to help Virginia meet the goals set forth by 2025. However, the State budget reductions not only to the VA Agricultural Best Management Program on the Eastern Shore but to the technical assistance needed to administer the program is a major obstacle. The District Will continue to promote the need for more funding and more technical assistance which is essential in helping to meet VA goals. One of the major issues is to continue to seek funding and encourage the General Assembly to

Formatted: Superscript

Formatted: Superscript

Formatted: Font: Not Bold

~~continue to fund Districts which would allow ESSWCD to work towards achieving the following goals: 1) Natural Resource Priorities and Goals: Continue to work with DCR, NRCS, Accomack and Northampton Counties, and other agencies to less 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 forth 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 resources priorities. 3) District Operational Goals: Continue to conduct effective operations and include accounting, grand administration, personnel management, staff training and development, annual planning and reporting. 4) Funding Sources: Continue to seek funding through grant agreements with VA 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 new Chesapeake Bay TMDL goals and requirements set forth by the State and EPA. 5) Another issue to address is to continue to capture voluntary best management practices to increase awareness of what is actually being done on the ground to clean up the Chesapeake Bay. Continuing to educate all citizens of the Eastern Shore on the importance of conservation efforts and environmental education.~~

#### CONTACT INFORMATION for: ANPDC Ground Water Committee

Name:	Shannon Alexander	Address 1:	23372 Front St.
Title:	Coastal Resources Program Manager	Address 2:	P.O. Box 417
E-mail:	salexander@a-npdc.org	City/State:	Accomack, VA
Telephone:	757-787-2936	Zip Code:	23301

#### CONTACT INFORMATION for: Eastern Shore Soil & Water Conservation District (ESSWCD)

Name:	Carmie <u>M.</u> Savage	Address 1:	22545 Center Pkwy
Title:	District Manager	Address 2:	
E-mail:	<a href="mailto:Carmie.savage@esswcd.org">Carmie.savage@esswcd.org</a>	City/State:	Accomack, VA
Telephone:	757-787-0918 ext. <u>4431449</u>	Zip Code:	23301

Field Code Changed

## NORTHAMPTON COUNTY EXTENSION SERVICES

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	NORTHAMPTON COUNTY EXTENSION SERVICES		
<b>DEPARTMENT #:</b>	8301		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Community Development
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> </ol>

### **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 provides innovative 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. Insect updates during the growth season sent to producers helps lower un-needed pesticide applications saving producers hundreds of thousands of dollars annually. 4-H Camp numbers have increased and 4-H has programming in every public and private school in the county.

Virginia Cooperative Extension as a whole is challenged with funding. This is most evident in the vacant positions throughout the state. Luckily, after our 4-H Agent's departure in March 2018, we were able to get the position re-hired by September 2018. The Northampton office is challenged by lack of staff to support the many programs we see opportunity and need for. The 4-H program would benefit greatly from a program assistant.

We have re-hired our SNAP Family Nutrition Program Agent and Assistant in FY 19 (both grant funded positions). These positions are shared with other counties so they provide part-time services to Northampton County. The County has not had a Family Consumer Science Agent in several years. Other challenges include program funding. 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. Partner with other agencies to promote higher education for Northampton County youth.
2. Provide assistance to clientele on homeowner issues.
3. Provide current updates on/in diverse agricultural practices, risk management issues and food safety issues.
4. Seek additional funds to assist with the implementation of programming.
5. Hire a part-time Extension Program Assistant.

#### **CONTACT INFORMATION**

Name:	Ursula Tankard Deitch	Address 1:	16329 Courthouse Road
Title:	4-H Extension Agent/ Unit Coordinator	Address 2:	P O Box 457
E-mail:	<a href="mailto:Utankard@vt.edu">Utankard@vt.edu</a>	City/State:	Eastville, VA
Telephone:	757-678-7946 ext. 25	Zip Code:	23347

## NORTHAMPTON COUNTY EXTENSION SERVICES – JOHNSONGRASS

<b>DEPARTMENTAL BUDGET SUMMARY &amp; PERFORMANCE SNAPSHOT</b>			
<b>DEPARTMENT NAME:</b>	NORTHAMPTON COUNTY EXTENSION SERVICES – JOHNSONGRASS		
<b>DEPARTMENT #:</b>	8305		
<b>FUND:</b>	GENERAL	<b>FUNCTION:</b>	Community Development
<b>BUDGET YEAR:</b>	FISCAL YEAR 2020 (July 1, 2019 - June 30, 2020)		

<b>MISSION STATEMENT:</b>
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.
<b>DESCRIPTION OF SERVICES PROVIDED:</b>
<p>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.</p> <p>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 assess the Gypsy Moth population and citizen education.</p>
<b>CURRENT DEPARTMENTAL GOALS</b>
<ul style="list-style-type: none"> <li>○ To control the spread of Johnsongrass in Northampton County.</li> <li>○ To assess the gypsy moth population in the County.</li> <li>○ To identify and address Johnsongrass growth in the County.</li> </ul>
<b>ACCOMPLISHMENTS AND CHALLENGES IN THE LAST 2 FISCAL YEARS:</b>
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.

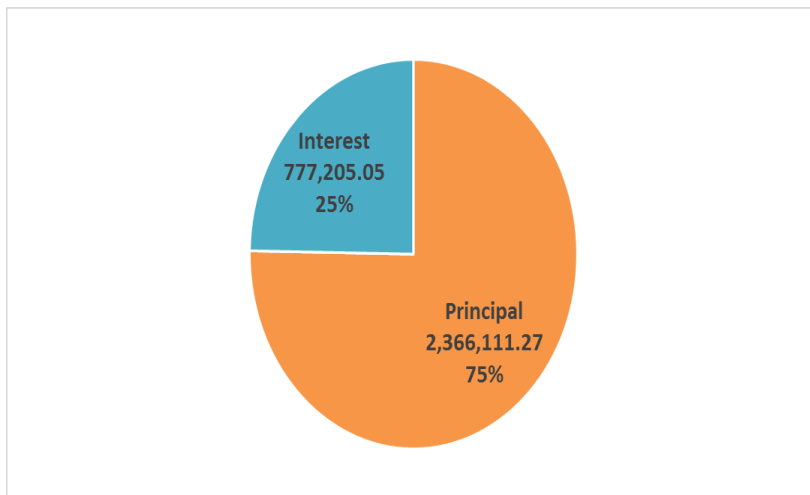
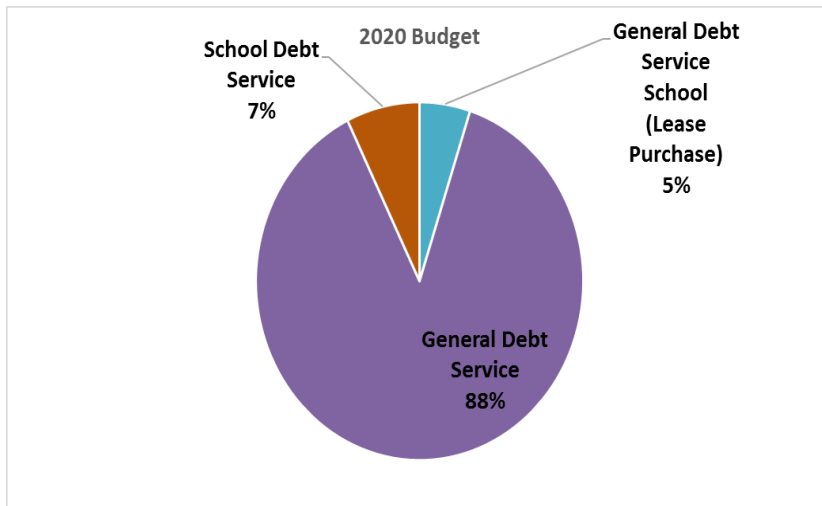
**CONTACT INFORMATION**

Name:	Ursula Tankard Deitch	Address 1:	16392 Courthouse Road
Title:	4-H Extension Agent/ Unit Coordinator	Address 2:	P O Box 457
E-mail:	<a href="mailto:utankard@vt.edu">utankard@vt.edu</a>	City/State:	Eastville, VA
Telephone:	757-678-7946 ext. 25	Zip Code:	23347

## COUNTY OF NORTHAMPTON, VIRGINIA

### Debt Service – All Funds

**\$3,143,316**





### Debt Service – All Funds

	2017 Actual Amount	2018 Actual Amount	2019 Budget	2020 Budget	Variance	% Change
General Debt Service County (Lease Purchase)	\$0	\$0	\$0	\$0	\$0	0%
General Debt Service School (Lease Purchase)	\$338,468	\$339,064	218,459	157,199	(61,260)	-39%
General Debt Service	\$2,757,516	\$2,762,323	\$2,758,930	\$2,757,967	(\$963)	0%
School Debt Service	\$119,206	\$343,778	\$344,732	\$228,150	(\$116,582)	-51%
<b>Debt Service Total:</b>	<b>\$3,215,190</b>	<b>\$3,445,165</b>	<b>\$3,322,121</b>	<b>\$3,143,316</b>	<b>(\$178,805)</b>	<b>-5.7%</b>

## DEBT SERVICE OVERVIEW

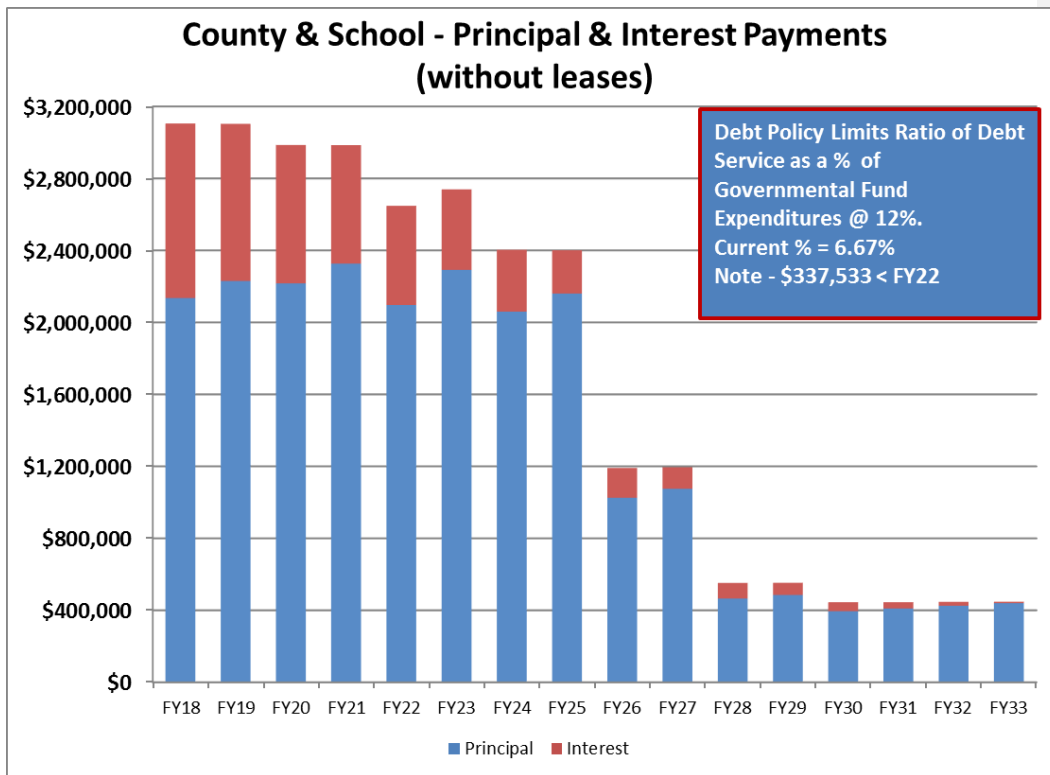
The Constitution of Virginia, Article VII, Section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO Debt that a County may issue. The Northampton County Board of Supervisors adopted a local policy during FY05 which states that the ratio of debt service expenditures as a percentage of governmental fund expenditures should not exceed 12%. For FY20, this ratio will be approximately 6.67%. The policy also set a limit for total outstanding debt at no more than 4% of the assessed value of real estate. For FY20, this ratio will be approximately 0.88%.

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.

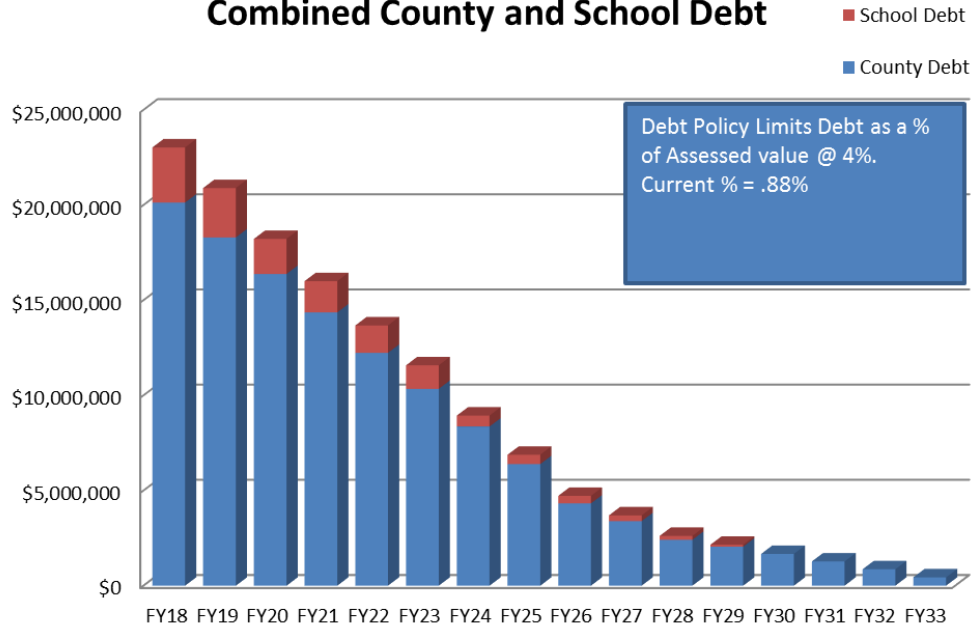
The County's Lease-Purchase Obligations are funded as Debt Service in the General Fund (Fund 100, Department 9800) and the School's Lease-Purchase Obligations are funded within the School's Operating Fund (Fund 910) within the Technology Department (#6450) and/or the Pupil Transportation Department (#6200). In FY2018, 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, 2019 is as follows:

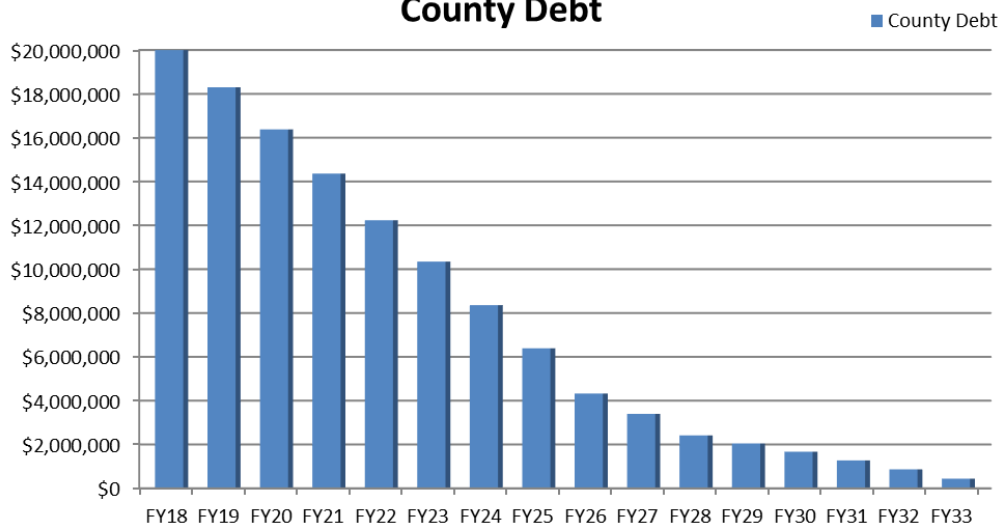
GENERAL COUNTY DEBT	O/S DEBT BALANCE AS OF 6/30/2019	FY20 Issuance	FY 2020 PRINCIPAL	FY 2020 INTEREST	O/S DEBT BALANCE AS OF 6/30/2020
Lease-Purchase Obligations					
(General Fund)					
2012 Bond VRA Refinancing	16,380,000	0	2,020,000	737,967	14,360,000
(General Debt Fund)					
<b>Subtotal</b>	<b>16,380,000</b>	<b>0</b>	<b>2,020,000</b>	<b>737,967</b>	<b>14,360,000</b>
<b>SCHOOL DEBT</b>					
Lease-Purchase Obligations	381,832	0	148,662	8,538	233,170
(School Operating Fund)					
2003 & 2006 QZABs	898,400		109,669	0	788,731
(School Debt Fund)					
Literary Loan (School Debt Fund)	36,392		12,131	1,092	24,262
2012 VPSA Gen. Obligation School Bond (Scho	905,000		75,000	29,609	830,000
<b>Subtotal</b>	<b>2,221,624</b>	<b>0</b>	<b>345,461</b>	<b>39,238</b>	<b>1,876,163</b>
<b>Grand Total</b>	<b>18,601,624</b>	<b>0</b>	<b>2,365,461</b>	<b>777,205</b>	<b>16,236,163</b>



## Combined County and School Debt



## County Debt



## 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 FY2020, there are no lease-purchase of equipment items included in the budget.

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Department 9800 - General Lease Purchase Debt Service						
Debt Service	\$0	\$0	\$0	\$0	\$0	0
Debt Service Totals	\$0	\$0	\$0	\$0	\$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 was 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.

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Department 9600 - Transfers Out - General Debt Service						
Debt Service	\$2,757,507	\$2,762,323	\$2,758,930	\$2,757,967	(\$963)	-0.03%
Debt Service Totals	\$2,757,507	\$2,762,323	\$2,758,930	\$2,757,967	(\$963)	-0.03%

## 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.

School	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Department 9600 - Transfers Out - School Debt Service						
Debt Service	\$342,914	\$343,778	\$344,732	\$228,150	(\$116,582)	-51.10%
Debt Service Totals	\$342,914	\$343,778	\$344,732	\$228,150	(\$116,582)	-51.10%

## 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.

School	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
School Leases						
Debt Service	\$338,468	\$339,065	\$218,459	\$157,199	(\$61,260)	-38.97%
Debt Service Totals	\$338,468	\$339,065	\$218,459	\$157,199	(\$61,260)	-38.97%

## TOTAL COUNTY SCHOOL DEBT SERVICE WITH LEASES

	2017 Actual Amount	2018 Actual Amount	2019 Budget	2020 Budget	Variance	% Change
General Debt Service County (Lease Purchase)	\$0	\$0	\$0	\$0	\$0	0
General Debt Service School (Lease Purchase)	\$338,468	\$339,064	218,459	157,199	(61,260)	-39%
General Debt Service	\$2,757,516	\$2,762,323	\$2,758,930	\$2,757,967	(\$963)	0%
School Debt Service	\$342,914	\$343,778	\$344,732	\$228,150	(\$116,582)	-51%
Debt Service Total:	\$3,438,898	\$3,445,165	\$3,322,121	\$3,143,316	(\$178,805)	-5.7%

## 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 235, 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	FY18	FY19	FY20	FY21
<b>FY2012 Bond VRA - Issued August 2, 2012</b>				
Interest Rates: 2.28-3.82%				
Payment Oct. 1 and April 1				
O/S Balance-Beginning	20,130,000.00	18,300,000.00	16,380,000.00	14,360,000.00
Principal Payments	1,830,000.00	1,920,000.00	2,020,000.00	2,125,000.00
Interest Payments	932,323.00	838,930.00	737,967.00	631,752.00
O/S Balance-Ending	18,300,000.00	16,380,000.00	14,360,000.00	12,235,000.00
<b>FY13 Lease Purchase/CFG - Issued June 28, 2013</b>				
Interest Rates: 3.10%				
Payment Dates: Dec. 1 and June 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>FY14 Lease Purchase/BOA - Issued October 10, 2013</b>				
Interest Rates: 1.17%				
Payment Dates: Dec. 1 and June 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>TOTAL COUNTY DEBT SERVICE</b>				
O/S Balance-Beginning	20,130,000.00	18,300,000.00	16,380,000.00	14,360,000.00
Principal Payments	1,830,000.00	1,920,000.00	2,020,000.00	2,125,000.00
Interest Payments	932,323.00	838,930.00	737,967.00	631,752.00
O/S Balance-Ending	18,300,000.00	16,380,000.00	14,360,000.00	12,235,000.00

County General Debt Service Schedule				
Obligation	FY22	FY23	FY24	FY25
<b>FY2012 Bond VRA - Issued August 2, 2012</b>				
Interest Rates: 2.28-3.82%				
Payment Oct. 1 and April 1				
O/S Balance-Beginning	12,235,000.00	10,345,000.00	8,360,000.00	6,390,000.00
Principal Payments	1,890,000.00	1,985,000.00	1,970,000.00	2,065,000.00
Interest Payments	528,867.00	429,570.00	328,224.00	227,927.00
O/S Balance-Ending	10,345,000.00	8,360,000.00	6,390,000.00	4,325,000.00
<b>FY13 Lease Purchase/CFG - Issued June 28, 2013</b>				
Interest Rates: 3.10%				
Payment Dates: Dec. 1 and June 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>FY14 Lease Purchase/BOA - Issued October 10, 2013</b>				
Interest Rates: 1.17%				
Payment Dates: Dec. 1 and June 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>TOTAL COUNTY DEBT SERVICE</b>				
O/S Balance-Beginning	12,235,000.00	10,345,000.00	8,360,000.00	6,390,000.00
Principal Payments	1,890,000.00	1,985,000.00	1,970,000.00	2,065,000.00
Interest Payments	528,867.00	429,570.00	328,224.00	227,927.00
O/S Balance-Ending	10,345,000.00	8,360,000.00	6,390,000.00	4,325,000.00



County General Debt Service Schedule				
Obligation	FY26	FY27	FY28	FY29
<b>FY2012 Bond VRA - Issued August 2, 2012</b>				
Interest Rates: 2.28-3.82%				
Payment Oct. 1 and April 1				
O/S Balance-Beginning	4,325,000.00	3,395,000.00	2,415,000.00	2,050,000.00
Principal Payments	930,000.00	980,000.00	365,000.00	380,000.00
Interest Payments	155,657.00	111,276.00	81,699.00	66,084.00
O/S Balance-Ending	3,395,000.00	2,415,000.00	2,050,000.00	1,670,000.00
<b>FY13 Lease Purchase/CFG - Issued June 28, 2013</b>				
Interest Rates: 3.10%				
Payment Dates: Dec. 1 and June 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>FY14 Lease Purchase/BOA – Issued October 10, 2013</b>				
Interest Rates: 1.17%				
Payment Dates: Dec. 1 and June 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>TOTAL COUNTY DEBT SERVICE</b>				
O/S Balance-Beginning	4,325,000.00	3,395,000.00	2,415,000.00	2,050,000.00
Principal Payments	930,000.00	980,000.00	365,000.00	380,000.00
Interest Payments	155,657.00	111,276.00	81,699.00	66,084.00
O/S Balance-Ending	3,395,000.00	2,415,000.00	2,050,000.00	1,670,000.00

County General Debt Service Schedule				
Obligation	FY30	FY31	FY32	FY33
<b>FY2012 Bond VRA - Issued August 2, 2012</b>				
Interest Rates: 2.28-3.82%				
Payment Oct. 1 and April 1				
O/S Balance-Beginning	1,670,000.00	1,275,000.00	865,000.00	440,000.00
Principal Payments	395,000.00	410,000.00	425,000.00	440,000.00
Interest Payments	49,850.00	35,016.00	21,652.00	7,425.00
O/S Balance-Ending	1,275,000.00	865,000.00	440,000.00	0.00
<b>FY13 Lease Purchase/CFG - Issued June 28, 2013</b>				
Interest Rates: 3.10%				
Payment Dates: Dec. 1 and June 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>FY14 Lease Purchase/BOA - Issued October 10, 2013</b>				
Interest Rates: 1.17%				
Payment Dates: Dec. 1 and June 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>TOTAL COUNTY DEBT SERVICE</b>				
O/S Balance-Beginning	1,670,000.00	1,275,000.00	865,000.00	440,000.00
Principal Payments	395,000.00	410,000.00	425,000.00	440,000.00
Interest Payments	49,850.00	35,016.00	21,652.00	7,425.00
O/S Balance-Ending	1,275,000.00	865,000.00	440,000.00	0.00

Northampton Schools Debt Service Schedule				
Obligation	FY18	FY19	FY20	FY21
<b>2001 QZAB ***</b>				
Issued: Dec. 21, 2001				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>2003 QZAB ****</b>				
Issued: Dec. 29, 2003				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning	670,242.00	557,017.00		
Principal Payments	113,225.00	113,225.00		
Interest Payments	0.00	0.00		
O/S Balance-Ending	557,017.00	443,792.00		
<b>2006 QZAB *****</b>				
Issued: Dec. 22, 2006				
Interest Rates: 5.60%				
Payment Dates: Dec. 28				
O/S Balance-Beginning	1,117,738.00	1,008,069.00	898,400.00	788,731.00
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	1,008,069.00	898,400.00	788,731.00	679,062.00
<b>State Literary Loan</b>				
Issued: June 25, 2002				
Interest Rates: 3%				
Payment Dates: Jul 1				
O/S Balance-Beginning	60,653.75	48,523.00	36,392.25	24,261.50
Principal Payments	12,130.75	12,130.75	12,130.75	12,130.75
Interest Payments	1,819.61	1,455.69	1,091.77	727.85
O/S Balance-Ending	48,523.00	36,392.25	24,261.50	12,130.75
<b>2012 VPSA Gen. Obligation School Bond</b>				
Issued: Nov 20, 2012 (term 20 yr)				
Interest Rates: 3.00%				
Payment Dates: Jul 15, Jan. 15				
O/S Balance-Beginning	1,050,000.00	980,000.00	905,000.00	830,000.00
Principal Payments	70,000.00	75,000.00	75,000.00	80,000.00
Interest Payments	35,932.50	32,646.25	29,608.75	26,070.00
O/S Balance-Ending	980,000.00	905,000.00	830,000.00	750,000.00
<b>TOTAL SCHOOL DEBT SERVICE</b>				
O/S Balance-Beginning	2,898,633.75	2,593,609.00	1,839,792.25	1,642,992.50
Principal Payments	305,024.75	310,024.75	196,799.75	201,799.75
Interest Payments	37,752.11	34,101.94	30,700.52	26,797.85
O/S Balance-Ending	2,593,609.00	2,283,584.25	1,642,992.50	1,441,192.75

Northampton Schools Debt Service Schedule				
Obligation	FY22	FY23	FY24	FY25
<b>2001 QZAB ***</b>				
Issued: Dec. 21, 2001				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>2003 QZAB ****</b>				
Issued: Dec. 29, 2003				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>2006 QZAB *****</b>				
Issued: Dec. 22, 2006				
Interest Rates: 5.60%				
Payment Dates: Dec. 28				
O/S Balance-Beginning	679,062.00	569,393.00		
Principal Payments	109,669.00	221,442.90		
Interest Payments	0.00	0.00		
O/S Balance-Ending	569,393.00	347,950.10		
<b>State Literary Loan</b>				
Issued: June 25, 2002				
Interest Rates: 3%				
Payment Dates: Jul 1				
O/S Balance-Beginning	12,130.75			
Principal Payments	12,130.75			
Interest Payments	363.92			
O/S Balance-Ending	0.00			
<b>2012 VPSA Gen. Obligation School Bond</b>				
Issued: Nov 20, 2012 (term 20 yr)				
Interest Rates: 3.00%				
Payment Dates: Jul 15, Jan. 15				
O/S Balance-Beginning	750,000.00	665,000.00	580,000.00	490,000.00
Principal Payments	85,000.00	85,000.00	90,000.00	95,000.00
Interest Payments	21,903.75	18,036.25	14,942.50	12,596.25
O/S Balance-Ending	665,000.00	580,000.00	490,000.00	395,000.00
<b>TOTAL SCHOOL DEBT SERVICE</b>				
O/S Balance-Beginning	1,441,192.75	1,234,393.00	580,000.00	490,000.00
Principal Payments	206,799.75	306,442.90	90,000.00	95,000.00
Interest Payments	22,267.67	18,036.25	14,942.50	12,596.25
O/S Balance-Ending	1,234,393.00	927,950.10	490,000.00	395,000.00

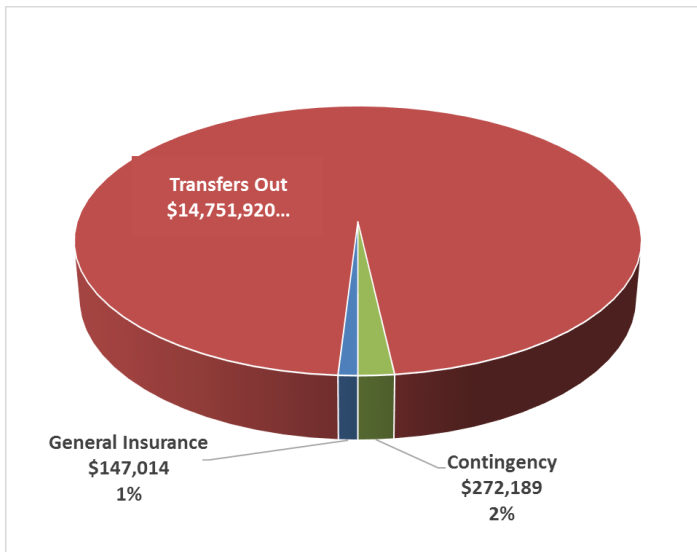
Northampton Schools Debt Service Schedule				
Obligation	FY26	FY27	FY28	FY29
<b>2001 QZAB ***</b>				
Issued: Dec. 21, 2001				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>2003 QZAB ****</b>				
Issued: Dec. 29, 2003				
Interest Rates: 4.09%				
Payment Dates: Dec. 21				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>2006 QZAB *****</b>				
Issued: Dec. 22, 2006				
Interest Rates: 5.60%				
Payment Dates: Dec. 28				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>State Literary Loan</b>				
Issued: June 25, 2002				
Interest Rates: 3%				
Payment Dates: Jul 1				
O/S Balance-Beginning				
Principal Payments				
Interest Payments				
O/S Balance-Ending				
<b>2012 VPSA Gen. Obligation School Bond</b>				
Issued: Nov 20, 2012 (term 20 yr)				
Interest Rates: 3.00%				
Payment Dates: Jul 15, Jan. 15				
O/S Balance-Beginning	395,000.00	300,000.00	205,000.00	105,000.00
Principal Payments	95,000.00	95,000.00	100,000.00	105,000.00
Interest Payments	10,530.00	8,345.00	5,227.50	1,601.25
O/S Balance-Ending	300,000.00	205,000.00	105,000.00	0.00
<b>TOTAL SCHOOL DEBT SERVICE</b>				
O/S Balance-Beginning	395,000.00	300,000.00	205,000.00	105,000.00
Principal Payments	95,000.00	95,000.00	100,000.00	105,000.00
Interest Payments	10,530.00	8,345.00	5,227.50	1,601.25
O/S Balance-Ending	300,000.00	205,000.00	105,000.00	0.00

Debt Service Schedule		dated by ebt to reflect tech lea			added new FY budgeted lease ~ebt	
Northampton County Schools- Lease-Purchase (Buses AND Technology Equipment)						
Obligation	FY18	FY19	FY 20	FY 21	FY 22	FY 23
B of A - Bus & Technology Equipment Lease FY14 (5 buses, 17 Smart Boards)						
Issued: 10/10/13						
Interest Rates: 1.45%						
Payment Dates: June 1 & Dec 1						
O/S Balance-Beginning	\$ 119,307					
Principal Payments	\$ 119,307					
Interest Payments	\$ 1,299					
O/S Balance-Ending	\$ -					
Suntrust - Bus Equip Lease FY15 (3 buses)						
Issued: 9/24/2014						
Interest Rate: 1.68%						
Payment Dates: December 1 & June 1						
O/S Balance - Beginning	\$ 119,990	\$ 60,497				
Principal Payments	\$ 59,493	\$ 60,497				
Interest Payments	\$ 1,767	\$ 763				
O/S Balance - Ending	\$ 60,497	\$ -				
BB&T - Bus & Technology Equip Lease FY17 (3 buses, 13 Smart Boards)						
Issued: 10/3/16						
Interest Rate: 1.94%						
Payment Dates: December 1 & June 1						
O/S Balance - Beginning	\$ 285,591	\$ 216,247	\$ 145,552	\$ 73,478		
Principal Payments	\$ 69,344	\$ 70,695	\$ 72,073	\$ 73,478		
Interest Payments	\$ 5,206	\$ 3,854	\$ 2,476	\$ 1,071		
O/S Balance - Ending	\$ 216,247	\$ 145,552	\$ 73,478	\$ -		
PNC Bank - Bus & Technology Equip Lease FY18 (3 buses, 21 Smart Boards)						
Issued: 11-3-17						
Interest Rate: 2.97%						
Payment Dates: December 1 & June 1						
O/S Balance - Beginning	\$ 387,739	\$ 310,775	\$ 236,280	\$ 159,692	\$ 80,952	
Principal Payments	\$ 76,964	\$ 74,495	\$ 76,588	\$ 78,740	\$ 80,952	
Interest Payments	\$ 5,686	\$ 8,155	\$ 6,062	\$ 3,910	\$ 1,698	
O/S Balance - Ending	\$ 310,775	\$ 236,280	\$ 159,692	\$ 80,952	\$ -	
BUDGETED Bus & Technology Equip Lease FY19 (3 buses, 24 Smart Boards)						
Issued: TBD						
Interest Rate: 5% Budgeted						
Payment Dates: December 1 & June 1						
O/S Balance - Beginning		\$ 419,978	\$ 344,067	\$ 264,314	\$ 180,523	\$ 92,490
Principal Payments		\$ 75,911	\$ 79,754	\$ 83,791	\$ 88,033	\$ 92,490
Interest Payments		\$ 20,062	\$ 16,219	\$ 12,181	\$ 7,939	\$ 3,483
O/S Balance - Ending		\$ 344,067	\$ 264,314	\$ 180,523	\$ 92,490	\$ -
TOTAL SCHOOL LEASE-PURCHASE DEBT SERVICE						
O/S Balance-Beginning	\$ 912,626	\$ 1,007,497	\$ 725,899	\$ 497,484	\$ 261,475	\$ 92,490
Principal Payments	\$ 325,107	\$ 281,598	\$ 228,415	\$ 236,009	\$ 168,985	\$ 92,490
Interest Payments	\$ 13,957	\$ 32,834	\$ 24,756	\$ 17,162	\$ 9,637	\$ 3,483
O/S Balance-Ending	\$ 587,519	\$ 725,899	\$ 497,484	\$ 261,475	\$ 92,490	\$ -
Total Annual School Lease-Purchase Debt Service	\$ 339,065	\$ 314,431	\$ 253,171	\$ 253,171	\$ 178,622	\$ 95,972

## COUNTY OF NORTHAMPTON, VIRGINIA

### Other Expenditures – All Funds

**\$15,171,123**



	2017 Actual Amount	2018 Adopted Budget	2019 BOS Approved	2020 BOS Approved	Variance	% Change
<b>Insurance</b>						
Property	\$61,658	\$71,794	\$61,402	\$62,937	\$1,535	2.4%
Motor Vehicles	\$50,388	\$52,416	\$50,947	\$52,221	\$1,274	2.4%
Pub. Off. Liability	\$10,282	\$8,028	\$10,626	\$10,892	\$266	2.4%
General Liability	\$21,908	\$12,717	\$20,453	\$20,964	\$511	2.4%
<b>Insurance Total</b>	\$144,236	\$144,955	\$143,428	\$147,014	\$3,586	2.4%
<b>Transfers Out</b>						
School Operating	\$8,607,077	\$8,607,077	\$8,821,813	\$8,962,202	\$140,389	1.6%
Social Services	\$496,163	\$487,167	\$506,317	\$515,000	\$8,683	1.7%
ESRJ Operating Fund	\$1,504,819	\$1,664,077	\$1,845,379	\$2,337,245	\$491,866	21.0%
NC Tourism Comm	\$40,500	\$48,000	\$52,500	\$112,500	\$60,000	53.3%
School Debt Service	\$342,914	\$343,778	\$344,732	\$228,151	(\$116,581)	-51.1%
General Debt Service	\$2,277,414	\$2,601,184	\$2,597,785	\$2,596,822	(\$963)	0.0%
Capital Reserve Fund	\$300,000	\$300,000	\$0	\$0	\$0	
911 Grants Fund	\$0	\$0	\$0	\$0	\$0	
<b>Transfers Out</b>	\$13,568,887	\$14,051,283	\$14,168,526	\$14,751,920	\$583,394	4.0%
Principal	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$0	\$0	\$0	\$0	\$0	N/A
<b>Contingency Total</b>	\$5,384	\$101,926	\$579,669	\$272,189	(\$307,480)	-113.0%
<b>OTHER EXPENSES Total</b>	\$13,718,507	\$14,298,164	\$14,891,623	\$15,171,123	\$279,500	1.8%



## **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.

	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Property Insurance	\$61,658	\$61,815	\$61,402	\$62,937	\$1,535	2%
Motor Vehicles Insurance	\$50,388	\$52,042	\$50,947	\$52,221	\$1,274	3%
Public Officials Liab	\$10,282	\$10,392	\$10,626	\$10,892	\$266	3%
General Liability	\$21,908	\$20,081	\$20,453	\$20,964	\$511	2%
Insurance Totals:	\$144,236	\$144,330	\$143,428	\$147,014	\$3,586	3%

## 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.

	2017 Actual Amount	2018 Adopted Budget	2019 BOS Approved	2020 BOS Approved	Variance	% Change
<b>Transfers Out</b>						
School Operating	\$8,607,077	\$8,607,077	\$8,821,813	\$8,962,202	\$140,389	1.6%
Social Services	\$496,163	\$487,167	\$506,317	\$515,000	\$8,683	1.7%
ESRJ Operating Fund	\$1,504,819	\$1,664,077	\$1,845,379	\$2,337,245	\$491,866	21.0%
NC Tourism Comm	\$40,500	\$48,000	\$52,500	\$112,500	\$60,000	53.3%
School Debt Service	\$342,914	\$343,778	\$344,732	\$228,151	(\$116,581)	-51.1%
General Debt Service	\$2,277,414	\$2,601,184	\$2,597,785	\$2,596,822	(\$963)	0.0%
Capital Reserve Fund	\$300,000	\$300,000	\$0	\$0	\$0	
911 Grants Fund	\$0	\$0	\$0	\$0	\$0	
<b>Transfers Out</b>	<b>\$13,568,887</b>	<b>\$14,051,283</b>	<b>\$14,168,526</b>	<b>\$14,751,920</b>	<b>\$583,394</b>	<b>4.0%</b>

## 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.

	2017 Actual Amount	2018 Adopted Budget	2019 BOS Approved	2020 BOS Approved	Variance	% Change
<b>Contingency Total</b>	\$5,384	\$101,926	\$579,669	\$272,189	(\$307,480)	-113.0%

# COUNTY OF NORTHAMPTON, VIRGINIA

## CAPITAL RESERVE FUND

**\$0**

	2017 Actual Amount	2018 Actual	2019 BOS Amended	2020 BOS Approved	Variance	% Change
<b>Other Financing Sources</b>						
Transfer from General Fund	\$300,000	\$300,000	\$0	\$0	\$0	
<b>Other Financing Sources Total</b>	\$300,000	\$300,000	\$0	\$0	\$0	
<b>Capital Reserve Beginning</b>	\$1,825,666	\$2,125,666	\$2,416,166	\$2,969,112		
Contributions	\$300,000	\$300,000	\$662,944	\$0	(\$662,944)	
Expenditures	\$0	(\$9,500)	(\$109,998)	(\$1,418,810)	(\$1,308,812)	92.2%
<b>Capital Reserve Ending Balance</b>	\$2,125,666	\$2,416,166	\$2,969,112	\$1,550,302	(\$1,971,756)	-127.2%

## 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 if available 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 \$777,640 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 remained 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 was 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.

In FY 18, the Board continued its \$300,000 contribution to the Capital Reserve Fund. However, in FY 19, the Board chose not to make any contribution to this Fund. Again in FY 20, the Board's contribution to this Fund was \$0.

The County has addressed all buildings and infrastructure needs at this time except the School Capital needs. The Board of Supervisors and the School Board are currently meeting to discuss a enhancements/additions to the 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

	2017 Actual Amount	2018 Actual	2019 BOS Amended	2020 BOS Approved	Variance	% Change
<b>Other Financing Sources</b>						
Transfer from General Fund	\$300,000	\$300,000	\$0	\$0	\$0	
<b>Other Financing Sources Total</b>	\$300,000	\$300,000	\$0	\$0	\$0	

## HARBOR IMPROVEMENTS FUND

### DESCRIPTION

The purpose of this fund is to support and maintain the physical conditions of the County owned harbors and boat ramps. As of FY2018, 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.

To date, the dredging of Willis Wharf has been the primary project for this fund, including the preparation of a spoils site.

	2017 Actual Amount	2018 Actual	2019 BOS Adopted	2020 BOS Approved	Variance	% Change
Engineering	\$22,599	\$3,366	\$0	\$0	\$0	
Construction Improvements	\$0	\$89,375	\$14,460	\$57,773	\$43,313	299.5%
<b>Harbor Improvements Total</b>	\$22,599	\$92,741	\$14,460	\$57,773	\$43,313	299.5%

## JOINT INDUSTRIAL DEVELOPMENT AUTHORITY FUND

### 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.

	2017 Actual Amount	2018 Actual	2019 BOS Adopted	2020 BOS Approved	Variance	% Change
Operating	\$500	\$3,390	\$1,000	\$4,500	\$3,500	350.0%
Contingency	\$0	\$0	\$33,634	\$38,727	\$5,093	15.1%
<b>JIDA Total:</b>	\$500	\$3,390	\$34,634	\$43,227	\$8,593	24.8%



## NORTHAMPTON COUNTY TOURISM GRANT FUND

### 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 revenues received (2%) pursuant to the Annexation Agreement between the County of **Northampton** and the **Town of Cape Charles** shall be included in the county's **General Fund**. All other revenues (5%) received pursuant to this subchapter shall be divided according to the following formula:

- 40% of the Transient Occupancy Tax shall be allocated to the County's General Fund. For FY2020, the amount is \$180,000.
- Up to 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 FY2020, the amount is \$157,500.
- The balance of the Transient Occupancy Tax shall be allocated to the NC Tourism Grant Program Fund. For FY2020, the amount is \$112,500.

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 County Administrator (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.

	2017 Actual Amount	2018 Actual	2019 Adopted Budget	2020 BOS Approved	Variance	% Change
Other State Grants		\$4,500				
Transfer from General Fund	\$40,500	\$48,000	\$52,500	\$112,500	\$60,000	114.3%
<b>Revenue Totals</b>	<b>\$40,500</b>	<b>\$52,500</b>	<b>\$52,500</b>	<b>\$112,500</b>	<b>\$60,000</b>	
<b>Capital Reserve Beginning</b>	<b>\$69,032</b>	<b>\$89,832</b>	<b>\$98,853</b>	<b>\$98,853</b>	<b>\$0</b>	<b>0.0%</b>
Contributions	\$40,500	\$52,500	\$52,500	\$112,500	\$60,000	114.3%
Expenditures	(\$19,700)	(\$43,479)	(\$52,500)	(\$112,500)	(\$60,000)	114.3%
<b>NC Tourism Capital Reserve Ending Balance</b>	<b>\$89,832</b>	<b>\$98,853</b>	<b>\$98,853</b>	<b>\$98,853</b>	<b>\$0</b>	<b>0.0%</b>

## APPENDIX A: PERSONNEL

	Approved FY15	Approved FY16	Approved FY17	Approved FY18	Approved FY19	Proposed FY20
<b>AMINISTRATION</b>						
County Administrator	1	1	1	1	1	1
Assistant to the County Administrator	1	1	1	1	1	1
Administrative Assistant	0	0	0	0	0	0
<b>COUNTY ADMINISTRATION</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>FINANCE</b>						
Director of Finance	1	1	1	1	1	1
Human Resources Coordinator	1	1	1	1	1	1
Accounting Technician	2	2	2	2	2	2
<b>FINANCE</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>INFORMATION TECHNOLOGY</b>						
Director of Information Technology	1	1	1	1	1	1
Information Technology Technician	1	1	1	1	1	1
Information Technology Specialist				1	1	1
<b>INFORMATION TECHNOLOGY</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>VICTIM WITNESS</b>						
Victim Witness Advocate					1	1
<b>VICTIM WITNESS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>ELECTORAL BOARD</b>						
Registrar	1	1	1	1	1	1
Assistant	1	1	1	1	1	1
<b>ELECTORAL BOARD</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>COMMISSIONER OF THE REVENUE</b>						
Commissioner of the Revenue	1	1	1	1	1	1
Deputy II	2	2	2	2	2	2
Deputy I	1	1	1	1	1	1
Reassessment Appraiser	1	1	1	1	1	1
Reassessment Clerk	0	0	0	0	0	0
<b>COMMISSIONER OF REVENUE</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>COUNTY TREASURER</b>						
County Treasurer	1	1	1	1	1	1
Deputy I	1	1	1	1	1	1
Deputy II	1	1	1	1	1	1
Deputy III	1	1	1	1	1	1
<b>COUNTY TREASURER</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>COMMONWEALTH/COUNTY ATTORNEY</b>						
Commonwealth Attorney & County Attorney	1	1	1	1	1	1
Assistant Commonwealth Attorney	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
<b>COMMONWEALTH /COUNTY ATTORNEY</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

	Approved FY15	Approved FY16	Approved FY17	Approved FY18	Approved FY19	Proposed FY20
<b>CLERK OF THE CIRCUIT COURT</b>						
Clerk of the Circuit Court	1	1	1	1	1	1
Deputy Clerk I	0	0	0	0	0	0
Deputy Clerk II	2	2	2	2	2	2
Deputy Clerk III	1	1	1	1	1	1
<b>CLERK OF CIRCUIT COURT</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>SHERIFF</b>						
Sheriff	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Chief Deputy	1	1	1	1	1	1
Investigative Deputies	3	3	3	3	3	3
Task Force Deputy	1	1	1	2	2	2
Civil Process Deputy	1	1	1	1	1	1
Courthouse Security Deputy	3	3	3	4	4	4
Road Deputy	10	10	10	10	10	10
Traffic Enforcement Deputy	3	3	3	3	3	3
School Resource Deputy	1	1	1	1	2	2
Chief Jailer	0	0	0	0	0	0
Corrections Deputy	0	0	0	0	0	0
LIDS Technician II	0	0	0	0	0	0
Chief Dispatcher	1	1	1	1	1	1
Dispatcher	5	5	5	5	5	5
Nurse	0	0	0	0	0	0
Cook	0	0	0	0	0	0
<b>SHERIFF</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>33</b>	<b>34</b>	<b>34</b>
<b>CARE &amp; CONFINEMENT OF PRISONERS</b>						
Jail Superintendent	1	1	1	1	1	1
Facilities Maintenance Manager	1	1	1	1	1	1
Correctional Officer	40	40	40	40	40	40
Lieutenant Deputy	1	1	1	1	1	1
Corporal Deputy	1	1	1	1	0	0
Lids Tech	1	1	1	1	1	1
Cook	4	4	4	4	4	4
Secretary	1	1	1	0	0	0
Partially Funded Med. Tech	4	4	4	4	5	5
Record Clerk	0	0	0	0	0	0
Classification Specialist	0	0	0	0	0	0
Treatment Counselor	0	0	0	0	0	0
<b>JAIL</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>53</b>	<b>53</b>	<b>53</b>
<b>EMERGENCY MEDICAL SERVICES</b>						
EMS Director	1	1	1	1	1	1
EMS Division Chief	2	2	2	2	2	2
EMS Captain	1	1	1	1	4	4
EMS Sr. (Paramedic/Int./Advanced)					10	10
EMT Provider Jr. (EMT)	17	17	21	21	8	10
<b>EMERGENCY MEDICAL SERVICES</b>	<b>21</b>	<b>21</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>27</b>
<b>EMERGENCY SERVICES</b>						
Emergency Planner	0	0	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Approved FY15	Approved FY16	Approved FY17	Approved FY18	Approved FY19	Proposed FY20
<b>BUILDING INSPECTIONS</b>						
Building Official	1	1	1	1	1	1
Building Inspector / Code Compliance	1	0	0.5	0.5	0.5	0.5
Permit Technician	1	1	1	0	0	0
<b>BUILDING INSPECTIONS</b>	<b>3</b>	<b>2</b>	<b>2.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>ANIMAL CONTROL</b>						
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	2	2
<b>ANIMAL CONTROL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PUBLIC WORKS ADMINISTRATION</b>						
Director	1	1	1	1	1	1
Assistant Director Public Works					0.4	0.4
<b>PUBLIC WORKS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1.4</b>	<b>1.4</b>
<b>SOLID WASTE SERVICES</b>						
Director	1	1	1	1	1	1
Heavy Equipment Operator	2	2	2	2	2	2
Computer Scale Operator	1	1	1	1	1	1
<b>SOLID WASTE SERVICES</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>FACILITIES MANAGEMENT</b>						
Director	0	0	0	0	0	0
Water/Wastewater Technician	0	0	0	0	0.2	0.2
Building Inspector	0	0	0	0	0	0
Maintenance Worker	2.5	2.5	3.5	3	3	5
Custodian	2	2	3	3	3	3
<b>FACILITIES MANAGEMENT</b>	<b>4.5</b>	<b>4.5</b>	<b>6.5</b>	<b>6</b>	<b>6.2</b>	<b>8.2</b>
<b>PUBLIC UTILITIES</b>						
Water/Wastewater Technician	0	0	0	0	0.4	0.4
Assistant Director Public Works	0	0	0	0	0.3	0.3
<b>PUBLIC UTILITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.7</b>	<b>0.7</b>
<b>CLERK OF THE WORKS</b>						
Director	0	0	0	0	0	0
Assistant	0	0	0	0	0	0
<b>CLERK OF WORKS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARKS &amp; RECREATION</b>						
Director	1	1	1	1	1	1
Assistant	0	0	1	1	1	1
<b>PARKS &amp; RECREATION</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

	Approved FY15	Approved FY16	Approved FY17	Approved FY18	Approved FY19	Proposed FY20
<b>PLANNING &amp; ZONING</b>						
Director	0	0	1	1	1	1
Zoning Administrator	1	1	1	1	1	1
Office Coordinator					1	1
Development Inspector					1	1
Assistant Zoning Administrator	0	0	0	0	0	0
Assistant Planner	1	1	1	1	0	0
Environmental Specialist					1	1
Assistant Planner (G.I.S.)	1	1	1	1	0	0
Senior Planner / (G.I.S.)	0	0	0	0	1	1
Permit Technician	1	1	1	1	1	1
<b>PLANNING &amp; ZONING</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>7</b>	<b>7</b>
<b>CODE COMPLIANCE</b>						
Building Inspector / Code Compliance	1	0	0.5	0.5	0.5	0.5
Litter Control Technician	0.5	0.5	0.5	0	0	0
<b>CODE COMPLIANCE</b>	<b>1.5</b>	<b>0.5</b>	<b>1</b>	<b>0.50</b>	<b>0.5</b>	<b>0.5</b>
<b>SUSTAINABLE DEVELOPMENT</b>						
Director	0	0	0	0	0	0
Sustainable Technology Park Project Manager	0	0	0	0	0	0
<b>SUSTAINABLE DEVELOPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NOAA-SAMP PROJECT</b>						
Assistant Planner (G.I.S.)	0	0	0	0	0	0
<b>GRANT PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXTENSION SERVICE</b>						
4-H Youth Devpt. Project Coordinator	0	0	0	0	0	0
Unit Administrative Assistant	0	0	0	0	0	0
Nutrition & Wellness	0	0	0	0	0	0
Plant Science	1	1	1	1	1	0
Family & Human Devpt.	0	0	0	0	0	0
Farm Management	1	1	1	1	1	0
4-H Youth Devpt. Manager	1	1	1	1	1	0
Housing & Financial Coordinator	0	0	0	0	0	0
Parenting Education Coordinator	0	0	0	0	0	0
<b>EXTENSION SERVICE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

	Approved FY15	Approved FY16	Approved FY17	Approved FY18	Approved FY19	Proposed FY20
<b>SOCIAL SERVICES</b>						
Director	1	1	1	1	1	1
Administrative Office Manager	1	1	1	1	1	1
Administrative Program Asst. I	2	2	2	2	2	2
Benefit Program Specialist	1	1	1	1	1	1
Benefit Program Specialist II	7	7	7	7	7	9
Benefit Program Specialist III	3	3	3	3	3	3
Benefit Program Specialist IV	1	1	1	1	1	0
Benefit Program Supervisor	1	1	1	1	1	1
CSA Administrator (Shared 40% with Accomack)	0	0	0	0	0	0
Fiscal Assistant III	1	1	1	1	1	1
Fraud Investigator II	1	1	1	1	1	1
Human Services Asst. II	3	3	3	2	2	1
Information Systems Specialist II	1	1	1	1	1	1
Office Associate III	1	1	1	1	1	1
Office Specialist II	1	1	1	1	1	0
Senior Employment Service Worker	0					
Family Services Specialist II	2	2	2	2	2	4
Family Services Specialist III	3	3	3	3	3	2
Family Services Specialist IV	1	1	1	1	1	0
Family Services Specialist Supervisor	1	1	1	1	1	1
<b>SOCIAL SERVICES</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>31</b>	<b>31</b>	<b>30</b>
<b>PUBLIC UTILITIES</b>						
Water/Wastewater Operator	2	2	2	1	0.4	0.4
Assistant Director Public Works	0	0	0	0	0.3	0.3
<b>PUBLIC UTILITIES</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>0.7</b>	<b>0.7</b>
<b>ECONOMIC DEVELOPMENT</b>						
Director of Economic Development	1	1	1	0	0	0
<b>ECONOMIC DEVELOPMENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUDGETED FULL-TIME POSITIONS</b>	<b>191</b>	<b>189</b>	<b>198</b>	<b>195</b>	<b>200.0</b>	<b>200.0</b>

POSITIONS HIGHLIGHTED IN YELLOW ARE FULLY FUNDED BY COUNTY BUT UNDER CONTROL OF CONSTITUTIONAL OFFICER

## **APPENDIX B: LEGISLATIVE AGENDA**

### **NORTHAMPTON COUNTY BOARD OF SUPERVISORS LEGISLATIVE AGENDA – 2019 (Adopted January 28, 2019)**

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. In October 2016, Northampton County joined with Wythe County in its efforts relative to cigarette tax, and with York County in its efforts relative to 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
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
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.

17. Consider modifications relative to annual vehicle inspections as required by the VA State Police. At its meeting of October 23, 2017, the Board agreed that the Chairman would contact Senator Lewis and Delegate Bloxom with regard to possible solutions by the General Assembly, such as waiving inspections for newer vehicles or eliminating the inspection requirement altogether.
18. Support requiring utilities to seek input from localities and property owners before any actions to construct, modify or enlarge utilities, particularly underground utilities.
19. Support the use of electronic information and telecommunications technologies to support long-distance clinical health care, patient and professional health-related education, public health and health administration. Flexibility in the delivery of these services is essential in meeting the needs of residents.

## APPENDIX C: GLOSSARY

<b>Accrual</b>	A recognition of revenues or expenditures when they are earned or incurred.
<b>Accumulated Depreciation</b>	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.
<b>Agency Fund</b>	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.
<b>ANPDC</b>	Acronym for Accomack-Northampton Planning District Commission.
<b>ANTDC</b>	Acronym for Accomack-Northampton Transportation District Commission.
<b>Appropriation</b>	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.
<b>Appropriation Resolution</b>	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.
<b>ARRA</b>	American Reinvestment and Recovery Act
<b>Assessed Valuation</b>	The official valuation of property as a basis for property taxation.
<b>Bond</b>	A financing instrument used by local governments to raise capital for specific projects.
<b>BOS</b>	Acronym for Board of Supervisors
<b>Budget</b>	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.
<b>CAMA</b>	Acronym for Computer Assisted Mass Appraisal which is a system used to value property for taxation.
<b>Capital Facilities</b>	Fixed assets, primarily buildings, acquired or constructed by the County.
<b>Capital Improvement Program</b>	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.

<b>DARE</b>	Acronym for law enforcement program in Drug Abuse Resistance Education.
<b>Debt Service</b>	The amount of payments necessary to retire the debt of the County. Debt service includes principal and interest payments.
<b>Debt Service Fund</b>	Debt service funds account for the resources accumulated and payments made for principal and interest on long-term General obligation debt of governmental funds.
<b>Depreciation</b>	Expense allowance made for wear and tear on an asset over its estimated useful life.
<b>Fiduciary Funds</b>	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.
<b>Fiscal Year</b>	A fixed period of time for which expenditures and revenues are provided in Northampton County. The fiscal year is July 1 through June 30.
<b>Full Time Position</b>	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.
<b>Fund</b>	An accounting entity with a group of self-balancing accounts.
<b>Fund Balance</b>	The difference between costs and revenue. A negative fund balance is sometimes called a deficit.
<b>General Fund</b>	The General operating fund that is used to account for all financial resources except those required to be accounted for in another fund.
<b>General Obligation Debt</b>	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.
<b>GIS</b>	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.
<b>Goal</b>	A broad statement of outcomes to be achieved on behalf of the customers.
<b>GPS</b>	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.

<b>HMO</b>	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.
<b>HMGP</b>	Acronym for Hazard Mitigation Grant Program
<b>IDA</b>	Acronym for Industrial Development Authority.
<b>Interfund Transfers</b>	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.
<b>Intergovernmental Revenue</b>	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.
<b>IT</b>	Acronym for Information Technology.
<b>Long-Term Debt</b>	Debt with a maturity of more than one year after the date of issuance.
<b>Modified Accrual</b>	Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.
<b>NOAA</b>	Acronym for National Oceanic and Atmospheric Administration.
<b>Object Series</b>	A subsection of a department's budget which groups similar accounts. Personnel, operating and capital outlay are the three major series used.
<b>Objectives</b>	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.
<b>Operating Budget</b>	The operating budget contains the annual operating costs of an activity or component, including personnel expenses, maintenance and repair and smaller capital expenses.
<b>O/S</b>	Abbreviation for "Outstanding", meaning unpaid. Used in debt service schedules.
<b>Performance Measurements</b>	Provides continuous feedback and identifies where adjustments or corrective actions are needed.
<b>Personal Property</b>	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.

<b>Special Assessments</b>	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.
<b>Special Revenue Fund</b>	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.
<b>SRO</b>	Acronym for School Resource Officer, a law enforcement officer assigned to work directly with a school or schools.
<b>Straight Line Method</b>	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.
<b>STIP</b>	Acronym for Sustainable Technologies Industrial Park.
<b>THU</b>	Acronym for Temporary Housing Unit (for prisoners at local jail)
<b>VPA</b>	Acronym for Virginia Public Assistance, also called Social Services.
<b>Workload Measures</b>	Data which indicates the amount of work performed; strictly a volume count; a measure of inputs and outputs.

## APPENDIX D: FEE SCHEDULE

### **Bayview Water & Sewer Rate** (fees set by Board Action effective 7-1-2019):

\$50.00 each per utility

Fees will pertain to all usages up to 4,000 gallons.

Customers with volumes in excess of 4,000 gallons will pay an additional \$5.00 (for water) and \$5.00 (for sewer) per thousand gallons over the base limit.

A 10% late fee will be imposed on payments received after the due date.

A \$30.00 reconnect fee will be imposed when a customer's water or sewer system has been terminated and needs to be reestablished.

---

### **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 square foot
1.1.2	Residential – unfinished floor areas:	\$0.32 per square foot
1.1.3	Garages / carports on residential property:	\$0.32 per square foot
1.1.4	Accessory buildings on residential property including stables and barns:	\$0.28 per square foot
1.1.5	Minimum residential permit fee (unless otherwise noted):	\$100.00
1.2.1	Non-residential – finished floor areas:	\$0.56 per square foot
1.2.2	Non-residential – unfinished floor areas, shell and warehouse buildings:	\$0.40 per square foot
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 square foot
1.3.2	Non-residential remodeling:	\$0.40 per square foot
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	<del>Amusement device – Kiddie Ride – Each</del>	<del>\$60.00</del>
1.7.3	<del>Amusement device – Kiddie Ride with Third Party Inspection – each:</del>	<del>\$30.00</del>
1.7.3	<del>Amusement device – Major Ride – each:</del>	<del>\$100.00</del>
1.7.4	<del>Amusement device – Major Ride with Third Party Inspection – each:</del>	<del>\$50.00</del>

**New Fees As Established by the Board of Supervisors on January 9, 2018:**

Each small mechanical ride or inflatable amusement device covered by the permit	\$35.00
Each circular ride or flat-ride less than 20 feet in height covered by the permit	\$55.00
Each spectacular ride covered by the permit that cannot be inspected as a circular ride or flat-ride in the foregoing item due to complexity or height	\$75.00
Each coaster covered by the permit that exceeds 30 feet in height	\$200.00

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:	\$22000
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
<b>1.9</b>	Work not specifically listed or unable to evaluate: cost,	\$20.00 per \$1,000. of estimated construction minimum fee of \$75.00
<b>2.</b>	<b>Gas Permit Fees</b>	
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
<b>3.</b>	<b>Fire Protection Permit Fees</b>	
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
<b>4.</b>	<b>Mechanical Permit Fees</b>	
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 estimated construction cost.
<b>5.</b>	<b>Plumbing Permit Fees</b>	
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 estimated construction cost.
<b>6.</b>	<b>Sign Permit Fees (as amended by Board action of 7-12-16)</b>	
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
<b>9.</b>	<b>Services and Surcharges</b>	
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 discontinuance of project.

9.2	Fire Services surcharge on all building permits – per permit: State	10% of permit fee before Code Academy surcharge.
9.2.1	State Code Academy surcharge (Code of Virginia):  Ref: 2012 Virginia Uniform Statewide Building Code, Part 1, Section 107.1.2	Statutory. (currently 2% of permit fee before Fire services surcharge)
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: (Includes initial inspection, inspection report and 1 follow-up insp.)	\$210.00
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	<del>Temporary Certificate of Occupancy – 30 day renewal:</del>	<del>Twice previous fee charged.</del>
	<b>New fee established by Board of Supervisors on January 9, 2018</b>	
	Temporary Certificate of Occupancy – 30 day renewal	\$300.00
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	2 <sup>nd</sup> 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](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	\$85.00
-------------------	---------

(fee set by Ordinance on 6-14-2011)

Boat Slip Rental	\$360 - \$630
------------------	---------------

(fee set by Board Action Effective 7-1-2005) Depending on slip size

---

**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	N/A
Motion to Amend Custody Order, Motion for Show Case	N/A
Subpoena for witness in Custody matter	\$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) Non-Commonwealth Petitioner	N/A
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	N/A
Witness Subpoena – DCSE requestor	N/A
Witness Subpoena – Non-Commonwealth requestor	\$12.00 per service *
Subpoena Duces Tecum – DCSE requestor	N/A
Subpoena Duces Tecum – Non-Commonwealth requestor	\$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	N/A
Witness Subpoena – DCSE requestor	N/A
Witness Subpoena – Non-Commonwealth requestor	\$12.00 per service *
Subpoena Duces Tecum – DCSE requestor	N/A
Subpoena Duces Tecum – Non-Commonwealth requestor	\$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	\$12.00 per service *

Witness Subpoena – DCSE requestor	N/A
Witness Subpoena – Non-Commonwealth requestor	\$12.00 per service *
Subpoena Duces Tecum – DCSE requestor	N/A
Subpoena Duces Tecum – Non-Commonwealth requestor	\$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	N/A
Motion to Amend Child Support or Child & Spousal Support	N/A
Motion for Show Cause in Child Support Order or Child & Spousal Support Order	N/A
Subpoena for witness in Child Support or Child & Spousal Support Case	
Petition for Spousal Support only	N/A
Motion to Amend Spousal Support Order – Petitioner or Respondent	\$12.00 per service *
Motion	\$12.00 per service *
Motion for Show Cause in Spousal Support Order	
Subpoena for witness in Spousal Support Case	\$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	N/A
Motion to Amend Visitation Order	N/A
Motion for Show Cause re: Visitation	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 7-1-2017)

Adult Men's Softball	\$300.00 per team
Adult Coed Softball	\$300.00 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	\$50.00 per week (10 week program) Field trip fees vary (kept under \$20.00 except for end

Facility Rental	Of the summer field trip to Busch Gardens)
4 <sup>th</sup> of July Fun Run	\$200.00 for 8-hr rental (\$100.00 deposit)
Turkey Trot Fun Run	\$10.00 per participant (all proceeds go to Nassawadox)
Youth Soccer	\$10.00 per participant (kids 12 & under free)
Youth Flag Football	\$35.00 per child (\$5.00 late fee per child)
Cheerleading	\$35.00 per child (\$5.00 late fee per child)
	\$35.00 per child (\$5.00 late fee per child plus the cost of their uniform that they keep at the end of the 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**

<u>Data Sharing</u>	<u>Current</u>	<u>FY 2020</u>
• General Public Rate (Max \$125 – Max \$400)	\$15 / Layer	\$20 / Layer
• Student Rate (Max \$40 – Max \$200)	\$ 5 / Layer	\$10 / Layer

**Map Delivery/Plotter Print-Out Fees**

Current	Non-aerial	Aerial/Orthophotography
---------	------------	-------------------------

• 11" X 17"	\$5	\$5	\$15
• 17" X 22"		\$10	\$20
• 22" X 34"		\$15	\$25
• 28" X 40"		\$20	\$30
• 34" X 44"		\$25	\$35
• Mailing of plotted maps - \$5 folded/\$10 rolled			

**Custom Map Creation** - from \$22/hour to \$30/hour + plot/print/mailling fee

**General GIS Services** - \$40/hour + plot/print/mailling 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 7-1-2019)	\$75.00
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

AMBULANCE AND RESCUE.....	142
ANIMAL CONTROL .....	152
ARCHITECTURAL REVIEW BOARD .....	205
BOARD OF SUPERVISORS.....	112
CAPE CHARLES LIBRARY .....	191
CAPITAL RESERVE FUND .....	245
CIRCUIT COURT .....	129
CLERK OF THE CIRCUIT COURT .....	134
COMMISSIONER OF REVENUE .....	116
COMMONWEALTH ATTORNEY .....	137
COMMUNITY DEVELOPMENT.....	194
CONTINGENCY .....	244
COUNTY ADMINISTRATOR .....	113
COUNTY ATTORNEY.....	114
COUNTY GENERAL DEBT SERVICE SCHEDULE .....	231
COUNTY TREASURER.....	118
DEBT SERVICE .....	224
DEBT SERVICE OVERVIEW .....	226
EASTERN SHORE COMMUNITY COLLEGE.....	176
EASTERN SHORE PUBLIC LIBRARY .....	188
EASTERN SHORE REGIONAL JAIL.....	155
ECONOMIC DEVELOPMENT .....	202
ELECTORAL BOARD.....	124
EMERGENCY MANAGEMENT.....	153
EMERGENCY MEDICAL SERVICES.....	146
ES COMMUNITY SERVICES BOARD .....	166
EXTENSION SERVICES .....	219
EXTENSION SERVICES - JOHNSONGRASS .....	222
FACILITIES MANAGEMENT .....	160
FINANCE.....	120
FIRE PREVENTION & DETECTION.....	144
GENERAL DEBT SERVICE .....	229
GENERAL INSURANCE .....	242
GENERAL LEASE PURCHASE DEBT SERVICE .....	229
GENERAL REASSESSMENT .....	116
HARBORS & BOAT RAMPS .....	186
HEALTH DEPARTMENT .....	166
INDEPENDENT AUDITOR .....	115
INFORMATION TECHNOLOGY .....	122
JUDICIAL COURT SERVICES .....	148
JUVENILE AND DOMESTIC COURT .....	133
MAGISTRATES .....	131
NORTHAMPTON COUNTY DEBT SERVICE SCHEDULE .....	231
OTHER ECONOMIC DEVELOPMENT .....	207
PARKS AND RECREATION .....	184
PLANNING COMMISSION.....	206

**PUBLIC SAFETY** ..... 138, 139

**PUBLIC UTILITIES** ..... 162

**PUBLIC WORKS ADMINISTRATION** ..... 158

**SCHOOL DEBT SERVICE** ..... 230

**SCHOOL LEASE PURCHASE DEBT SERVICE** ..... 230

**SCHOOL OPERATIONS** ..... 178

**SCHOOLS DEBT SERVICE SCHEDULE** ..... 235

**SHERIFF** ..... 140

**SOCIAL SERVICES** ..... 170

**SOIL & WATER CONSERVATION** ..... 213

**SOLID WASTE SERVICES** ..... 159

**TRANSFERS OUT** ..... 243

**VICTIM/WITNESS PROGRAM** ..... 136

**WASTEWATER PROJECT** ..... 247

**WETLANDS BOARD** ..... 205

**WORKERS COMPENSATION INSURANCE** ..... 241