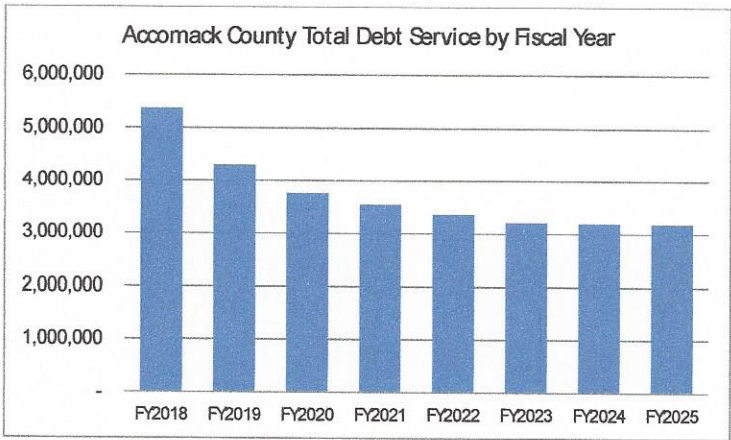
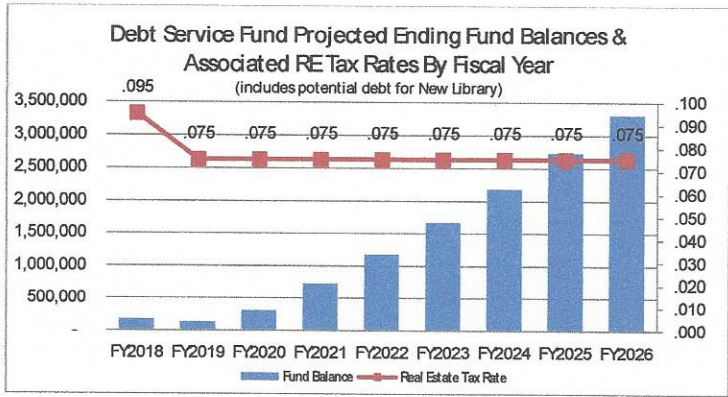


DEBT

1. **DEBT SERVICE FUND BALANCE PROJECTIONS:** The forecast for the County’s Debt Service Fund shown below assumes that debt will be issued to fulfill the County’s \$2M pledge to finance a portion of the construction cost of a new library. Actual funds for the Library project will not be budgeted or appropriated until all conditions imposed by the Board of Supervisors are met. The intent of the chart is to show that sufficient funds exist in the Debt Service Fund to cover existing debt service requirements and the new debt service of planned projects. It also demonstrates that the portion of the real estate tax rate currently devoted to funding debt service can be reduced from .095 to .075 as recommended previously in this section. The second chart shows the total debt service on the County’s existing bond obligations. It highlights the significant decrease that will occur between FY18 and FY20 when debt associated with the build out of elementary schools back in 1997 is retired.



2. **DEBT COMPLIANCE GUIDELINES:** The Proposed Annual Fiscal Plan maintains compliance with all debt ratio guidelines listed in the *Fiscal Policies* section will be maintained. For more information, the Statistical Section of the document contains a separate section on debt policy compliance.

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2016	Actual Fiscal Year 2017	Adopted Budget Fiscal Year 2018	Proposed Budget Fiscal Year 2019	Percentage Change From Fiscal Year 2018 to 2019
GENERAL FUND-continued					
Health & Welfare	898,499	939,983	939,416	1,044,632	11.20%
Health Department Operating Subsidy	529,465	569,715	562,204	649,592	15.54%
School Dental Program Operating Subsidy	30,971	30,971	30,971	30,971	0.00%
Community Services Board Operating Subsidy	178,286	178,286	178,286	196,114	10.00%
Eastern Shore Area Agency on Aging Operating Subsidy	26,430	23,430	23,430	23,430	0.00%
Tax Relief for Seniors, Disabled and Veterans	133,347	137,581	144,525	144,525	0.00%
Education	16,811,765	16,128,549	17,342,655	17,835,777	2.84%
Eastern Shore Community College Operating Subsidy	41,028	707,028	41,028	41,028	0.00%
Accomack County School Board Subsidy	16,770,737	15,421,521	17,301,627	17,794,749	2.85%
Parks, Recreation & Cultural	927,064	906,551	859,679	835,144	-2.85%
Parks & Recreation	356,403	331,551	345,697	321,687	-6.95%
Parks & Recreation-Summer Food	114,889	112,640	-	-	0.00%
Translator Television	59,633	66,460	74,457	74,457	0.00%
Public Boating Docks and Ramps	38,732	49,993	49,818	35,293	-29.16%
→ Eastern Shore Public Library Operating Subsidy	357,407	345,907	389,707	403,707	3.59%
Planning & Community Development	1,093,126	1,170,766	1,232,460	1,327,482	7.71%
Planning District Commission Operating Subsidy	70,703	70,703	70,703	70,703	0.00%
Eastern Shore of Va. Housing Alliance Operating Subsidy	9,215	9,215	9,215	9,215	0.00%
Planning	337,477	390,888	417,999	459,147	9.84%
Erosion and Sediment Control	62,335	94,844	80,628	82,224	1.98%
Transportation District Commission Operating Subsidy	18,666	18,666	18,666	18,666	0.00%
Eastern Shore Tourism Commission Operating Subsidy	93,295	95,363	86,853	86,853	0.00%
Resource Conserv. & Development Council Operating Sub.	9,999	9,999	9,999	9,999	0.00%
Soil & Water Conservation District Operating Subsidy	15,866	26,443	21,154	21,154	0.00%
Star Transit Operating Subsidy	176,800	176,800	176,800	176,800	0.00%
Eastern Shore Groundwater Committee Operating Subsidy	19,721	19,721	27,221	27,221	0.00%
E.S. Small Business Dev. Center Operating Subsidy	4,607	4,607	4,607	4,607	0.00%
Grant match assistance for Chincoteague water study	-	-	-	50,000	100.00%
Town of Parksley war memorial	3,000	-	-	-	0.00%
Johnsongrass & Gypsy Moth Program	9,364	1,623	12,277	12,367	0.73%
Wallops Research Park	162,584	153,121	195,245	196,582	0.68%
Cooperative Extension Service	91,994	91,273	93,593	94,444	0.91%
Economic Development Authority Operating Subsidy	7,500	7,500	7,500	7,500	0.00%
Nondepartmental	-	-	264,080	349,045	32.17%
Operating/Capital Contingency	-	-	264,080	208,924	-20.89%
Set aside for employee salary increases	-	-	-	110,121	100.00%
Increase employer match for dependent health care	-	-	-	30,000	100.00%
Debt Service	768,867	769,809	249,306	292,710	17.41%
Debt Service-Solid Waste Convenience Centers					
Principal	310,000	325,000	-	-	0.00%
Interest and fiscal charges	22,480	7,631	-	-	0.00%
Debt Service-Social Services building					
Principal	338,200	348,900	170,500	218,900	28.39%
Interest and fiscal charges	98,187	88,278	78,806	73,810	-6.34%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Mission Statement:

The Eastern Shore Public Library is a regional public library system which serves the citizens of Accomack and Northampton counties by providing information to meet their personal, recreational, educational, and professional needs. Our libraries play an important role in introducing young children to the world of books and reading, in supporting primary and secondary education, in stimulating economic growth, in developing an informed citizenry, in supporting workforce development, and in enhancing the quality of community life.

Description of Services Provided:

The Eastern Shore Public Library serves the citizens of Accomack and Northampton counties through two branches in Accomack and Nassawadox and two affiliated libraries, the Island Library on Chincoteague and the Cape Charles Memorial Library in the Town of Cape Charles. The library has 6 full-time employees and 11 part-time employees who work from 3 to 32 hours per week. The four locations have more than 123,183 volumes in print and access to over 90,450 titles in E-books and Audio Visual formats. ESPL also provides access to informational databases which can be accessed in the library or remotely through the library website. Thirty-eight percent of Eastern Shore residents hold an active library card in the system.

The Eastern Shore Public Library offers 39 public access computers and wireless internet connections in all four locations, plus *NEW* two AWE early literacy computer stations provided by a grant and Friends donations. Our public computers were used 20,033 times, an *8% increase.*

The Eastern Shore Public Library offers programs for adults and children throughout the year on a variety of topics. During FY16 we offered 401 programs with 5,662 attending, an 33% increase from last year. Patron registrations decreased to 17,433 due to purging inactive account. 116,603 items were checked out, a decrease of 7%. These trends reinforce the need to create program space in all the libraries to support community needs.

Current Departmental Goals:

1. Hire a part-time Adult Services Librarian to provide technology training and public programs.
2. Continue to raise funds for capital project. Start library construction July 2018.
3. Build nonprofit capacity by collaborating with the ESVA Community Foundation, United Way of ESVA, and the ESVA Chamber of Commerce by providing grant writing resources and training to the community.
4. Start planning the move to the new regional library by identifying policy and staff training needs, inventory management, and updating strategic planning.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Accomplishments and Challenges in the last 2 fiscal years:

1. Became a Funding Information Network partner with the Foundation Center to provide grant searching databases to the public and training resources.
2. Purchased two early literacy computer stations fully funded by a United Way grant and donations from the Friends of ESPL and the Friends of NFL.
3. Provided free STEAM/STEM programs for youth with equipment funded by the Library of Virginia with federal IMLS funds. Provided staff training to conduct these programs, funded by the Library of Virginia with federal IMLS funds.
4. Purchased a new van to continue delivery of library materials and community organizations' information and *NEW* outreach at community events with "pop-up" libraries that promote library registration and family reading activities. The van graphic wrap was donated by Buchanan Subaru.
5. Provided a *NEW* Winter Reading program for families in addition to Summer Reading programs.
6. Provided a *NEW* Summer Food program for children at NFL and ESPL
7. Reached out to the new groups by hosting the "El Día de Los Niños, El Día de Los Libros" event (300 people), held library card sign-ups at Tyson Foods, and partnered with other nonprofits by providing programs.
8. Updated the ESPL Personnel Manual and adopted or updated other policies that improve customer service.
9. Hired architects to begin designing the new regional library.
10. Participated in and continue to collaborate with Parksley in their downtown revitalization planning grant project.
11. Worked with local historians to begin planning a Heritage Center for ESVA history, genealogy, and culture that will support history tourism for the County.
12. Inventoried print and audiovisual collections at all four locations.

Major Issues to Address in the Next Two Fiscal Years:

1. To continue to operate in and maintain a 60 year old building, while planning a new regional library, is difficult because aged facility equipment fails and needs repair. The water pump, for instance, was replaced. Improvements continue to be made to make the property more marketable, such as removing overgrown vegetation.
2. Space needs continue to hold back programming plans for lack of large group meeting rooms and storage space to house supplies. Donations of major archival materials are having to be stored offsite.
3. While roof leaks seems to be patched, the library's valuable archival collections still are at risk from water damage, exposure to high humidity and fluctuating environmental conditions, and inadequate shelving and storage.
4. Because great effort is placed on capital fund raising, grant writing for materials and programs can not be done sufficiently to meet the need.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Outcomes and Workload/Performance Measures:

A. We provide the materials and information our community wants.

Measure Descriptions	FY2016	FY2017	Current Goal	Comments
1. Number of registered borrowers; number of library visits		17,433; 99,084	18,000;120,000	We now have more systematic visitor counting procedures.
	21,868;88,504			
2. Total items circulated	125,497	116,603	120,000	People want to read books!! Less selection of new books
3. Number of items added		9,491	10,000	2% decrease due to decreased book budget.
	10,910			

B. We provide valuable online resources & access to computers and the internet.

Outcomes and Measure Descriptions	FY2016	FY2017	Current Goal	Comments
1. Number of internet sessions on public computers.		21,630	22,000	8% increase
	20,030			
2. Number of articles viewed, downloaded or printed.		17,951	18,000	Staff have been promoting use of online resources, like e-books and databases.
3. Number of searches of library's online catalog		18,313	18,500	10% increase. People want to read books!!
	16,673			

C. We provide quality programs for the citizens of the Eastern Shore

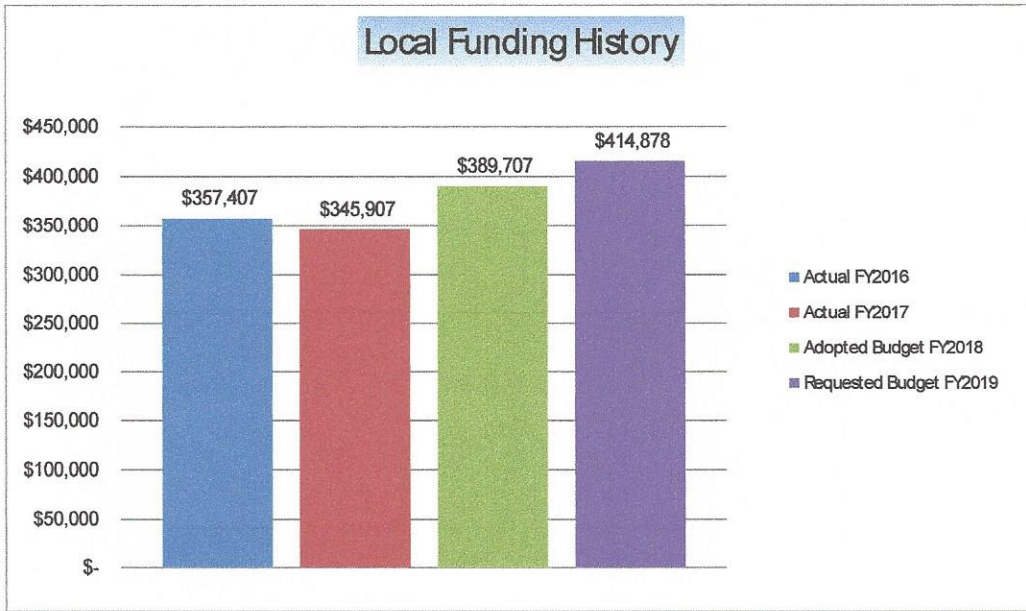
Outcomes and Measure Descriptions	FY2016	FY2017	Current Goal	Comments
1. Number of programs		401	430	55% increase with new Youth Services Librarian.
	259			
2. Attendance at programs		5,662	6,000	
	4,246			
3. Number of complaints about program subject matter.		0	0	
	1			

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Expenditure History

Expenditure Category	Actual FY2016	Actual FY2017	Adopted Budget FY2018	Requested Budget FY2019	% Change
Operating Subsidy	\$ 357,407	\$ 345,907	\$ 389,707	\$ 414,878	6%
Total	357,407	345,907	389,707	414,878	6%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2016	Adopted Budget FY2017	Adopted Budget FY2018	Requested Budget FY2019	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases Requested

Description of Increase	Link to Justification	Source Central Acct	Increase
Building maintenance	n/a	Recurring	\$ 8,000
Utilities	n/a	Recurring	6,000
Supplies	n/a	Recurring	2,000
Continuing Education	n/a	Recurring	1,000
Adult Services Librarian	n/a	Recurring	8,171
TOTAL			\$ 25,171

<i>Departmental Budget Request Summary & Performance Snapshot</i>			
Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural
Contact Information			
Name:	Cara Burton	Address 1:	P. O. Box 360
Title:	Director	Address 2:	23610 Front Street
Email:	cburton@espl.org	City/State:	Accomac, VA
Telephone:	787-3400	Zip Code:	23301

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural
Budget Increase Justifications:			
JUSTIFICATION # 1:			Additional Cost:
Short Desc.	Building maintenance		\$ 8,000
Detailed Explanation:	The age of the building is requiring equipment to be repaired or replaced. Trees and shrubbery need to be pruned. Improvements to the building need to be made for transfer to new ownership.		
GL Account:			
JUSTIFICATION # 2:			Additional Cost:
Short Desc.	Utilities		\$ 6,000
Detailed Explanation:	General increases. Underestimated electricity in 2017 budget. Erate subsidy for telephones disappears in 2018-2019.		
GL Account:			
JUSTIFICATION # 3:			Additional Cost:
Short Desc.	Supplies		\$ 2,000
Detailed Explanation:	Library use increases require more custodial and office supplies. Archival supplies needed.		
GL Account:			
JUSTIFICATION # 4:			Additional Cost:
Short Desc.	Continuing Education		\$ 1,000
Detailed Explanation:	Training for new programs. New management and planning skills will be needed for new facility and Heritage Center.		
GL Account:			
JUSTIFICATION # 5:			Additional Cost:
Short Desc.	Adult Services Librarian		\$ 8,171
Detailed Explanation:	Partial support for 12 hours/week librarian to develop programs and technology training for adults.		
GL Account:			
TOTAL ADDITIONAL FUNDING REQUESTED			\$ 25,171