

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, December 3, 2024 1:50 PM
To: Richard F. Haynie; James W. Brann; Denise Mazyck; Dana O'Bier;
pastor@macedoniaheathsville.com; karenannepica@yahoo.com
Cc: Holly Wargo; Drew Basye; Tara Booth; Morgan Wilson; Mary Dodson; Alfred Fisher;
James M. Long; Charles Williams; Pam King
Subject: RE: Joint Finance Committee Meeting
Attachments: December 5, 2024 Joint Finance Committee Agenda.pdf; November 2, 2023 Joint Finance Committee Minutes.pdf; January 25, 2024 Joint Finance Committee.pdf

Please find attached the information from the past two meetings along with the agenda for the meeting this Thursday, December 5, 2024 at 6:00 p.m.

Thank you,
Luttrell

From: Luttrell Tadlock
Sent: Friday, November 8, 2024 2:48 PM
To: Richard F. Haynie <rfhaynie@co.northumberland.va.us>; James W. Brann <jwbrann@co.northumberland.va.us>;
Denise Mazyck <dmazyck@nucps.net>; Dana O'Bier <dobier@nucps.net>; pastor@macedoniaheathsville.com;
karenannepica@yahoo.com
Cc: Holly Wargo <hwargo@nucps.net>; Drew Basye <dbasye@co.northumberland.va.us>; Tara Booth
<tbooth@nucps.net>; Morgan Wilson <mwilson@co.northumberland.va.us>; Mary Dodson
<mdodson@co.northumberland.va.us>; Alfred Fisher <acfisher@co.northumberland.va.us>; James M. Long
<jmlong@co.northumberland.va.us>; Charles Williams <chwilliams@co.northumberland.va.us>
Subject: Joint Finance Committee Meeting

Good Afternoon,
I have been asked to send out a request for the Joint Finance Committee to meet on Thursday December 5, 2024 at 6:00 p.m. in the General District Courtroom. Would everyone be available that date and time to meet?
Thank you,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

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Joint Finance Committee

Thursday, December 5 – 6:00 p.m.

General District Courtroom – 220 Judicial Place, Heathsville

- A. Retrospective of 24/25 budget process
- B. Budget management- quarterly review
- C. Zero-based budgeting for next process

Northumberland County
Joint Finance Committee Meeting
Thursday, November 2, 2023- 6:00 p.m.
General District Courtroom- 220 Judicial Pl., Heathsville

I. Call To Order

Dr. Linwood Blizzard called the Joint Finance Committee meeting to order and gave an overview of tonight's meeting. Dr. Blizzard announced to keep Mr. Tadlock's family in our prayers as he lost his father-in-law.

II. Quick Review of Prior Notes

Dr. Karen Pica referred to the minute set from the meeting on September 28, 2023 and offered some additional changes/thoughts that appeared to not be included. Dr. Pica stated that it was mentioned the committee must restore community trust in the Boards and also restore trust between the Boards, so she wants to make sure that gets noted. Additionally, the committee wanted to make sure they identify reasons for and resolve any communication breakdowns between the Boards. The committee also wants to make sure there are no surprises for either Board with respect to the budgets and that all questions get answered in a timely manner. Lastly, she would like to note that meeting summaries, action items, and materials are all publicly posted. Dr. Pica believed that these were key priorities discussed that should be mentioned in the last set of minutes.

III. Defining Initial Scope

Dr. Pica announced that the short-term focus/scope of the joint working group is having the 2024-2025 Northumberland County School budget completed using two measures: in a timely manner (meaning Board of Supervisor approval of the School budget at the April 2024 meeting provided that the budget is submitted by the school in January 2024, and that final appropriations may be adjusted pending state funds) and transparent (meaning the School budget will be submitted with a summary at the major classification level with line-item detail to facilitate analysis and reporting, and the processes used to develop, analyze, and approve the budget are fully explained and made public. The processes include the County and the School processes). Dr. Pica explained that they focused on the line-item and classification because the state code of Virginia requires both.

Dr. Pica acknowledged Mr. Brann's concern about creating extra work for staff, but Dr. Pica assured that they were very sensitive to this when creating the initial scope. The measures of timely and transparent are not going to create extra work because the formats are already prescribed by state law.

Dr. Pica and Dr. Blizzard allowed for any questions from either Board in relation to the scope described.

Mr. Brann believes the scope is on point for where the committee needs to start.

Mrs. O'Bier appreciates Dr. Blizzard and Dr. Pica getting together and working so hard on coming up with a detailed scope that speaks for both Boards.

Mrs. Mazyck asked Superintendent Wargo to verify the scope.

Dr. Wargo agreed and believes that it's a great idea. She appreciates the time taken by both Dr. Blizzard and Dr. Pica to create such a thorough and comprehensive scope.

Mrs. Mazyck now stated that she is 100% for it.

Dr. Blizzard opened the floor for public comments.

No comments were made.

Dr. Blizzard asked if the approval of the scope would be done through voting or consensus.

Mr. Brann suggested that because the committee does not make decisions for either Boards, each individual should agree to take the matter back to their Boards for their approval.

Dr. Pica stated that it sounds like endorsement.

Dr. Blizzard explained that it's not endorsement, it's the Committee taking recommendations to the Boards.

The Committee agreed to bring the recommendation to the Boards and Mrs. O'Bier suggested seeing what additions/changes each Board would like to make.

Dr. Blizzard stated that they'll get the scope emailed out so everyone will have that information to present at their upcoming Board meetings.

Mr. Brann believed that each individual needs to state for the record that they recommend taking the scope back to their individual Boards.

Mrs. O'Bier recommended taking the scope back to her Board.

Mrs. Mazyck also recommended taking the scope back to the School Board.

Mrs. Gayle Sterrett asked if she could make a public comment at this time and requested that anything that comes out of this committee (email conversations, etc.) be sent to all School Board and Board of Supervisor members.

Dr. Pica explained that is what they are trying to figure out at this time, but all documents are being posted publicly for the Boards and citizens to view. However, Dr. Pica further explained that the citizen representatives on the Committee cannot communicate directly with either Board, so they send all informational emails to staff and that is when they present the information to their Boards.

Dr. Pica asked for confirmation that Mr. Brann and Mr. Haynie also approve the recommendation of the scope going back to their Board for approval.

Both Mr. Brann and Mr. Haynie recommended taking the scope back to the Board of Supervisors.

Dr. Pica stated she will get this information over to them tonight or the next morning, so they'll have it to present to their Boards.

IV. Budget 101

Dr. Blizzard explained that the purpose of the budget presentations is for each Board to educate the other Board on their budgeting processes. He stated there were questions on the transparency of budgeting, so the Committee wants an overview of each Board's budgeting process. After each presentation, each Board will have the opportunity to ask questions related to that process.

Mr. Tadlock, who is the expert on the County budget, was unable to be present at the meeting tonight, however, they still request all questions be asked so they can work to get those answered. Dr. Pica stated that it wouldn't be fair to address the budget questions to Mr. Basye on such short notice.

a. School Board (20-minute presentation/overview)

Superintendent Wargo provided the Committee with a paper copy of her presentation and began presenting the purpose of reviewing the budget. The first purpose is to provide the Joint Finance Committee with a basic review of public school budgeting and the Commonwealth. The second purpose is to provide a basic review of how the School Division identifies budget priorities for the budget proposal.

Finance Director Tara Booth reviewed budgeting, planning, and the processes/activities the school follows such as student enrollment forecasting & monitoring, staffing projections, class size analysis/pupil-teacher ratios, expenditure estimates: personnel and non-personnel costs, budget monitoring & forecasting: revenues & expenditures, and lastly periodic trend analyses.

Mrs. Booth continued by presenting the major revenue sources of the school (local, state, and federal government). Typically, local funding makes up approximately 40-45% of all general fund operating revenues, however because the County's LCI (local composite index) is 6971, that means the locality must support 69.7% of the school budget. State funding typically makes up 45-55%, but because the LCI is so high, the State makes up around 25%. Mrs. Booth concluded the revenue source portion of the presentation by stating that Federal and other funding makes up approximately 3-5% of the school budget.

Dr. Wargo moved forward with the presentation and explained the ways they can capture expenditures that the School Board reviews, as well as the Board of Supervisors. The School Board work sessions on the proposed budget will be taking place from November through December and Dr. Wargo is hoping the School Board will adopt the budget proposal with adjustments in January. At that time, the School Board budget will be sent to the County Administrator and Board of Supervisors for their consideration. The school's public hearings have already been published in the newspaper and in the month of October there were efforts made to seek budget input from school leadership teams, employees, students' families in the community.

At the next regular School Board meeting on November 13, 2023, there will be preliminary budget discussion and the first public hearing. On November 20, 2023, the School Board will have a budget work session to prioritize budget requests. Lastly, on November 30, 2023 at 5:30 p.m., there will be a joint budget work session between the Board of Supervisors and the School Board.

On December 5, 2023, the School Board will have budget work session number two. There will be a draft of the budget, budget discussion, and public hearing number two at their regular meeting on December 11, 2023. After winter break, on January 8, 2023, there will be a presentation of the budget in hopes that the School Board will approve the proposed budget at this meeting.

After presenting the budget calendar, Dr. Wargo described how the school looks at student achievement. One way to look at student achievement is through the School Quality Profiles. Dr. Wargo shared the Virginia Department of Education's website and explained that 132 School Divisions can look up their School Quality Profiles and see if schools are accredited. Dr. Wargo explained that the Virginia's School Accreditation System measures performance on multiple school-quality indicators, including indicators that measure overall student achievement in English, mathematics and science, achievement gaps in English and mathematics, and student engagement.

Dr. Wargo went through each individual school and presented their performance in the school-quality indicators. The levels of measurement for each school can be found in the school's presentation on the County website.

Dr. Wargo continued and stated that other statistics the School Board looks at when doing their budgeting is the average daily membership comparison, special educations &

504 demographics, the overall demographics of each school, and the student-teacher ratio.

The Standards of Quality are set forth by the Constitution of Virginia which requires the Board of Education to prescribe standards of quality for the public schools in Virginia. This information is accessible on the Virginia Department of Education's website, and it prescribes the staffing that must be included at each of the grade levels at each school.

Other things to be analyzed as the School Board puts the budget together are budget requests from the online survey, Education Association, and the Community Action Committee for Educational Equity. Additionally, they examine the salary scales and consider any pay increases, the local choice health insurance, transportation fleet needs, and recommendations that come from the leadership team to determine needs/savings opportunities for the coming year.

Dr. Wargo informed the Committee that the school participates in regional programs such as the Northern Neck Regional Alternative Education Program, the Northern Neck Technical Center, as well as the Chesapeake Bay Governor's School, so the costs to participate in those programs are built into the budget.

The School Board also analyzes capital outlay requests and provides that information to the County Administrator.

Finance Director Booth concluded their presentation by explaining that the State has a document on their website showing what the funding is supposed to be for each category from the State based on the school's average daily membership (ADM).

Dr. Blizzard thanked the school for their budget 101 presentation.

Mr. Haynie asked why they are having so much trouble with students being absent from school.

Dr. Wargo stated she believes it's more challenging at the high school because they are more independent. She said they focus on weekly attendance meetings at each of their schools and work to incentivize consistent attendance. Dr. Wargo explained that high schools across the Commonwealth and the United States struggle with attendance in the secondary level, so this concern is not unique to Northumberland County.

Mr. Haynie asked how much input the school receives from the public at the budget hearings and how much of that input do they use.

Mrs. O'Bier explained that a lot of the input comes from the surveys because it's more convenient. A lot of people don't like public speaking and feel intimidated by talking into a microphone. Mrs. O'Bier gave her opinion on absenteeism at the schools and stated that there was so much freedom during the COVID-19 pandemic. Students were able to work and make money, while completing their schoolwork in an hour or two at

the end of the day from home. That age group got used to this and it's hard to motivate them to come back to school every day.

Mrs. Mazyck agreed that they are trying to find an incentive to motivate the students to come back to school. There is so much going on in the world that tempts them to do other things, so they choose to do it.

Dr. Pica stated we can't fix absenteeism with the budget, so we need get back on track.

Mr. Brann commented on the performance of the special education students and understood the level they were at with each school-quality indicator.

Dr. Pica now made her comments on the school's presentation. She stated that their presentation didn't mention looking at past expenditures when preparing their budget. She doesn't understand how you can prepare a budget without looking back three years to see what the expenditures were. She said if you look at what the School Board has requested in various accounts, for example in the instruction account last year, there was \$3M underspent so she thinks the school needs to start looking at past expenditures. She also doesn't see where the school considers the strategic plan when preparing the budget. Additionally, there's no analysis of the proficiency scores, so the school gets their accreditation and standard of quality based on the pass rate. She stated that a child can't be hired with a pass rate in English. Dr. Pica encourages looking at what the proficiency rate is so they can start getting kids employable when they graduate. She looked at the Virginia Department of Education website and it appears that Northumberland is far exceeding what the local required match is unless they're reading the charts incorrectly. Dr. Pica would like some education on this topic because in some categories it looks like the required local match is \$1.6M and we're spending \$7M. Dr. Pica continued by stating that she doesn't see any analysis of current state law, so the budget just passed recently and as they shared at the last Board of Supervisors meeting, there's money coming from the State for the covid gap to allow tutoring during the day. Dr. Pica explained that those monies from the State do not cost the County anything, however if you look further down the bill, there's about a 2.5% raise that does cost the County something. You're only eligible to get some of these other things if the County has a local match. Additionally, contractual obligations need to be analyzed because if those contracts are coming up for recompetete and those costs increase, you must have those costs included in the budget.

Dr. Pica continued by stating her concern of no backward-looking analysis. She reiterated that she doesn't understand how a budget can be built forward-looking if you're not looking at what you spent. Additionally, she stated that the line-item level of the chart of accounts could help everyone understand why costs in specific categories fluctuate over time. She emphasized that this information is not contract or personnel sensitive, so everyone has the right to see this information as it is required to be submitted to the State every month anyway. Dr. Pica said that she'd get this quotation from state law for the Committee. She asked that the school publish this in that manner for the public to see, and then when the school does backward analysis for the budget, they can first look at what was spent. Dr. Pica stated that this information also tells her

that this isn't necessarily zero-based budgeting, it's incremental. This means the school basically takes what was done before and just adds to it and she argues that this includes inflationary costs because every year you add three or five percent onto what you asked for the previous year, and it just keeps going up and up and it never goes back to baseline amount.

Dr. Pica asked what year the School Board believed was a good baseline budget. She's not saying the school should go back to that year but she's asking when the school was the healthiest. Dr. Pica then shared a document with the Committee containing a list of concerns regarding the school that she gathered from the community. Dr. Pica stated the document carries strong support for the school, however the greatest concern that the public would like to see the school focus on is getting the students' test scores up.

Dr. Blizzard asked how large the sample size was she pulled this information from.

Dr. Pica stated that the sample size was not large/under 20 individuals.

Dr. Blizzard then asked at what locations were these concerns drawn from.

Dr. Pica explained the information came from random locations. She asked people in the public as she was getting her oil changed, when she was attending a community event, and when she was attending a meeting.

Dr. Blizzard spoke on the statistical significance of the information.

She confirmed that it's not a statistically significant sample and it does not represent the community.

b. County (20-minute presentation/overview)

Mr. Basye began the County's budget 101 presentation and stated that the fiscal year is set by the Code of Virginia. The fiscal year runs from July 1 to June 30 of the following year. When considering the budget, it's roughly a two-year process for one fiscal year. In the beginning of September, staff begins to send out CIP notifications to the various departments and agencies. In November, budget letters are sent out to the departments and agencies, and the CIP requests are due back to the County. In January, the department and outside agency budget requests are due back to County Administration. In the months of March and April, the Board will receive the School Board budget, however this has been moved up to January. In the April-June timeframe, the Board receives the draft budget, budget work sessions take place, the budget public hearings (School and County) are held, the CIP hearing is also held, and the pre-audit begins for the current fiscal year. Mr. Basye continued by stating that July through June, staff manages the budget of the current fiscal year and in June, pre-auditing begins. In the months of July-December, there is an audit of the previous fiscal year and a presentation by the auditor is given to the Board typically in the month of December.

Mr. Basye explained that at this time, November 2023, staff is working on three fiscal years at one time. We're in the audit process of fiscal year 23, managing the current fiscal year 24 and we're in the beginning stages of fiscal year 25. In the Capital Improvement Plan, a local planning commission may, and at the direction of the governing body shall, prepare and revise annually a capital improvement program. This is a 5-year plan that includes projects of large size, non-recurring, fixed in nature, and has a long usable life. For example, this includes vehicles and any project with a minimum cost of \$50,000 or more. The plan is reviewed annually and prioritizes projects, time tables, and how those projects are going to be funded. This year's capital improvement plan letters were sent out to the departments and agencies in mid-September with the request to have them submitted to County Administration by November 15, 2023. A sub-committee of the Planning Commission will review these requests and make a recommendation to the Planning Commission who will then review the recommendation in the months of January-March. The Planning Commission will then hold a public hearing on what items they'd like to present to the Board of Supervisors. The Board of Supervisors will then hold a public hearing on this recommendation as well. The capital improvement plan does not fund the projects, but the approved projects are included in the County's budget.

Mr. Basye then highlighted some upcoming items that staff will be tackling in relation to the budget. These include budget requests, budget information gathering (expenditures and revenues), budget review, budget challenges, budget public hearings, budget recommendation, finalizing the budget, and budgeting throughout the fiscal year.

According to the Code of Virginia, all officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission, or agency. Mr. Basye explained that Northumberland budget request letters are sent in November to departments and outside agencies. Budget requests are due back to County Administration by January 30th; however, this does not include the school's request. Additionally, the County is in the process of implementing a new software called ClearGov and working on forms for the departments and agencies to provide supporting budget documentation.

When gathering information on the expenditure side, the County departments and outside agencies provide information by completing line-item budgeting for the upcoming fiscal year on their needs and requests for funding. The School Division, however, must submit their requests by categories. Departments use the current fiscal year as their starting point to build the budget and the County provides supporting documentation by the letter/spreadsheet explaining funding requests or larger-than-normal funding requests. Mr. Basye stated that the County also examines health insurance costs, VRS costs, workman's compensation and other insurance costs, debt obligations, CIP costs, and contract increases.

When gathering information on the revenue side, the County obtains information from the Treasurer who provides an estimate of the undesignated general fund balance forecast at the end of the year. Additionally, County Administration works with the Commissioner of Revenue to determine what the personal property tax relief estimate will be as well as what to expect in tax money from real estate, personal property, machinery & tools, and any other revenues coming into the County. The County receives state, federal and grant funds and considers estimates on EMS billing, cigarette taxes and short-term rental taxes which are new taxes added this year.

During budget review, County Administration reviews actual revenue estimates in prior years to carefully determine if revenue estimates can be increased or decreased. County Administration also reviews expenditures and reduces budget requests where funds have not been utilized in past budget cycles or if the previous year was a one-time expense. Lastly under budget review, revenues are forecasted which this year includes the additional revenue streams of short-term rental and cigarette taxes.

Budget challenges include receiving delayed information from departments and outside agencies as well as delayed General Assembly which can impact the timing of the budget.

Mr. Basye continued the presentation and explained that the County must give notice of one or more public hearings at least 7 days prior to the date set for the hearing and the hearing should be held 7 days prior to the approval of the budget. The budget public hearing for the school and the County budget can be held separately, however the County still must adhere to both advertising and adoption guidelines (7 days before and 7 days after).

Staff provides the Board with options based on public comments and the needs of the community as well as the departments. The goal is to always minimize the increase of any potential real estate tax increase and to evaluate the larger expenses and start placing monies in the budget to prepare for those expenses ahead of time.

To finalize the budget, the Board of Supervisors must approve the budget. Once approved, the Board must approve the appropriations resolution because funds cannot be expended until they are appropriated by the Board. Essentially, the budget process includes approval of the budget, approval of the tax rate, approval of the appropriations resolution, and approval of personal property tax relief (PPTR).

During the fiscal year, County Administration monitors expenditures and revenues in the budget. This is completed based on the level of the General Fund Balance, and if all is done correctly, there should be no need for a revenue anticipation note (which can only be done by Board resolution). Mr. Basye explained that the budget is a plan and there can be issues down the road, so budget amendments may take place. The locality may amend its budget to adjust the aggregate amount to be appropriated during the current fiscal year as shown in the currently adopted budget. However, any such amendment which exceeds one percent of the total expenditures shown in the currently adopted

budget must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having a general circulation in the locality at least seven days prior to the meeting date.

To conclude the presentation, Mr. Basye shared policies that are being explored. These include an undesignated general fund balance policy and a line-item balance policy.

Mrs. Mazyck stated that she would like to revisit school funding in categories, however she doesn't want to get into that topic tonight.

Dr. Pica noted for herself to bring that topic back for the Committee to discuss at a future meeting.

Dr. Pica stated that it clearly states that the County budget is not zero-based and that's bad. She also asked why the processes are separated. The CIP process is on one timeline and the rest of the budget is on another timeline. She explained that if you're a person in a department that submits a budget, there may be ancillary costs that are associated with the capital improvements that may not necessarily be factored in at the same time that you're doing the capital improvement budget. Then, they'll have to add that into their regular budget. Statutorily if that's required then that might be a problem, but she doesn't understand why there's a bifurcation in the process because it's going to cause errors on one side or the other depending on how the contracts are written. Dr. Pica asked how the County makes sure the one percent isn't broken up. For example, if there's a three percent adjustment, there must be a public hearing. What does the County do to make sure that isn't broken up into one percent three times? What are the checks and balances to make sure that is being adhered to?

Dr. Pica continued by stating it doesn't seem like there's enough time in this timeline for the County to do a good analysis. She suggested moving the timeline differently, particularly if the County isn't going to be doing incremental budgeting. Additionally, Dr. Pica mentioned that nowhere did she see how the County accounts for unanticipated expenses. She argued that there may also be challenges with contractual analysis as well because not that long ago the County Administrator came to the Board of Supervisors due to missing a contract adjustment.

Local matches were not mentioned in the presentation either. Dr. Pica stated there are multiple different organizations that get funds from the federal and state government and other areas. There's a local match that's tagged to those funds and she thinks the County needs to have a good accounting of what's in that local match bucket.

Dr. Pica then asked what the management process is at the County level to make sure that departments and other agencies aren't overspending every month. She stated that the County better have these questions answered on how they are spending their money before taxes go up over the next couple of years due to the reassessment.

Mr. Brann believes the grant processing procedure in the County needs to be reviewed as well as the budget request process.

Mr. Haynie suggested the Board of Supervisors meet with staff and have a discussion on the budget, what they are looking for in the budget process, and what they'd like to change.

c. Gap Identification related to scope

Dr. Blizzard explained that the purpose of the gap analysis is to figure out where the processes between the School Board and Board of Supervisors do and do not align with each other. The goal is to begin thinking about what needs to occur in advance of the joint meeting of the Board of Supervisors and School Board on November 30, 2023. Dr. Blizzard asked everyone to share what they think the gaps are in the processes between the Boards to achieve what they're designed to have in the County.

Mr. Brann asked Dr. Wargo if the school was going to use the same budgeting software as the County so that the budget processes mirror each other.

Dr. Wargo explained the school system uses RDA.

Ms. Dodson stated that the County primarily uses RDA, and the RDA reports build a spreadsheet that the County presents to the Board.

Mr. Brann asked Ms. Dodson if that spreadsheet gets sent to all department heads or is that something she fills in herself.

Ms. Dodson stated that staff is currently working on a form to go out to department heads and local agencies in addition to the budget request letter that is normally sent out. The budget request letter used to go out in December, but those letters are now sent in November with a due date of January 30th. Once budget requests start to be received by County Administration, Mr. Tadlock goes through and analyzes those requests. Ms. Dodson then adjusts the information in the spreadsheet to prepare for the new fiscal year budget. She then works on the current fiscal year expenditures year to date. The RDA reports are usually used around February/March on expenditures and that's what is used to fill in the spreadsheet for that because we can't wait until the end of June 30th due to the County doing a preliminary for the expenditures of the current fiscal year. So, the County shows expenditures for the previous fiscal year and preliminary numbers we've already used. Mr. Tadlock enters all the budget requests and works through those by analyzing potential cuts and looking at salaries. Ms. Dodson enters in all the salaries and benefits. There's only one fixed percentage for benefits and that's FICA and the rest of the numbers are VRS and health insurance. VRS is on a biennium that's set for two years and we're coming up on a new biennium, so we must wait to receive that rate from them. As far as the health insurance rates, staff hopes to have those numbers in the January-February timeframe, but this past year was later than that, so it held us back, however

staff must have those numbers to the Board by the March meeting in order to report back to health insurance by April.

Mr. Brann asked if the new form being created will be provided to the school ahead of time, so it doesn't delay their timeline.

Ms. Dodson continued and explained that we don't send that budget request information to the school, but if they'd like the form, she can send it to them this year as well. The purpose of creating the form is to send out with the budget request letter for departments to complete until we can get the new ClearGov software up and running fully. She explained that she is working on the personnel side, Mr. Basye on the CIP side, and Mr. Tadlock on the budget side in the new software, however, the form is being created to use this year until staff can get the software fully implemented.

Mr. Brann would like to see the budget process better align so the Boards can get a better understanding of how it works.

Dr. Blizzard asked if he was referring to alignment in terms of formatting or in terms of timing.

Mr. Brann stated that the Committee is already working on timing, so that should be taken care of, however the formatting needs to align better.

Dr. Pica asked for clarification on what Mr. Brann means as far as formatting.

Mr. Brann clarified that the format of the budget requests and how it's presented needs to better align. He stated that the school's budget request is in a letter format and the County's is in a spreadsheet format.

At this time, Dr. Blizzard opened the floor for public comments.

Mrs. Sterrett asked Dr. Pica to estimate how long it would take for everyone to examine every category and every expenditure in order to do a zero-based budget.

Dr. Pica explained in her experience she had a \$15 million (a year) organization so it's a little smaller than the School Board, but she did it in less than two months. That was back when there wasn't as much technology. Dr. Pica stated that you start with personnel costs which are fixed, run those reports as is, and consider what the absolute minimum requirements are for this year which are payroll, existing contractual obligations, fuel costs, etc. The tough part is drawing a line between what is a requirement and what is nice to have. Dr. Pica further explained that you zero out everything that isn't contractually or legally required. Then, you place those numbers back in the budget as you deem necessary. Dr. Pica doesn't believe this could be completed this year for the County or the School, but it should be aspirational for next year.

Mrs. Sterrett stated that there are some expenses, like field trips, that come up and cannot be budgeted.

Dr. Pica said everything must be budgeted.

Mrs. Sterrett said that everything she reads about zero-based budgeting states that it is a more efficient process.

Dr. Pica agreed and stated that it's very cost effective too.

V. Wrap of Actions Items/Next Steps

Dr. Blizzard announced that Dr. Pica will get the scope sent to Mr. Tadlock and Mr. Basye, so the Boards can be notified of that and vote on it at their upcoming meetings for the Committee. The budget spreadsheet is going to be sent from the County to the School to make sure the reporting is in a format that is comparable to the rest of the County's budget information. The joint meeting between the two Boards is coming up and Dr. Blizzard stated the Committee desires for the Boards to consider any process changes for this budget year as well as see each side's budget 101 presentation with the revisions included so both Boards can see how each Board does the work. Dr. Pica and Dr. Blizzard believe there is no need to meet in the month of December, because the next big benchmark is January 8, 2024 at the School Board meeting where their budget will be approved. The Board of Supervisors will get the school's budget immediately for them to consider approval. The citizen representatives suggested the next Joint Committee meeting be on January 25, 2024 at 6:00p.m. if that works for the other Committee members.

The Committee agreed to meet on January 25, 2024 at 6:00p.m. and Dr. Blizzard anticipates each meeting to last around an hour and a half and all actions will be sent to the Committee as to what is expected.

Ms. Dodson referred to Mrs. O'Bier wanting her to send a copy of the spreadsheet to the school, and asked if she could get a copy of the chart of accounts that they use so she can incorporate that into the spreadsheet.

Dr. Pica stated that would be a lot of pages.

Ms. Dodson agreed, but that is how the committee requested it.

Mr. Brann asked that notes be provided for them to share with both Boards, and he would like to see something added to the Board of Supervisors agenda that shares a Committee meeting report with the Board as well as the citizens.

Dr. Pica stated she'd be happy to do an executive summary, different from the minutes, to provide to the Committee to share with each Board.

Northumberland County
Joint Finance Committee Meeting
Thursday, January 25, 2024- 6:00 p.m.
General District Courtroom- 220 Judicial Pl., Heathsville

I. Call To Order

Dr. Linwood Blizzard called the Joint Finance Committee meeting to order and explained that tonight's meeting has been changed from a standard meeting to more of a working group due to health issues and a family emergency. Dr. Pica stated that they'd like to postpone most of the agenda as those items do require the expertise of the finance director. Instead, Dr. Pica and Dr. Blizzard asked if they could reschedule those items for another committee meeting and tonight focus on the last section for planning the budget approval. The aim is to get from the submitted budget by the school to final consensus in the April 11th time frame that's been discussed.

Dr. Pica submitted a list of initial questions to Dr. Wargo and Mrs. Booth on Tuesday, January 23, 2024. Those questions can be found at the end of this minute set.

II. Plan for Budget Approval

a. Process and Initial questions

Mr. Brann stated that the process for the Board of Supervisors is to review the School Board budget and then gather questions to submit to the School Board ahead of time based on that review.

Dr. Pica recognized that the School Board committed to having their budget approved at the January 8, 2024 meeting, however it may not be final yet as there are a few variations they are working on. She stated that the School Board also committed and honored to keeping their budget at level funding this year. Dr. Pica asked Mr. Brann to elaborate on his statement regarding when the Board needs the questions, when they are looking to hold the public hearings, and how long the School Board has to answer the questions.

Mr. Brann asked County Administrator Tadlock when the Board typically starts having budget work sessions with the school.

County Administrator Tadlock explained that in the past the School Board would present their budget to the Board of Supervisors towards the end of March and then work sessions with the School Division begin soon after that.

Mr. Brann stated that the Board agreed to help speed up the budget process a little this year and the Board now has a version of the school budget the way they had asked it to be presented.

Mr. Haynie asked if it was their final budget.

Dr. Pica noted that question to provide to the School Board.

Dr. Blizzard asked Mr. Tadlock to clarify the timeline of the work sessions and public hearings based on when the budget is submitted to the Board.

Mr. Tadlock stated that historically the budget has been submitted in March and that is when the Board would start reviewing and scheduling work sessions with the school. The public hearing occurs after a certain number of work sessions which varied depending on the year. The school budget hearing could either be held separately or in conjunction with the County budget which has been done both ways in the past.

Dr. Blizzard asked Mr. Tadlock to brief a timeline backwards from a budget adoption date of April 11, 2024.

Mr. Tadlock stated that the hearing would need to be at least a week before that date, but he would suggest allowing two weeks because the Board typically holds work sessions after the public hearings.

Mr. Brann stated that they need to find out if the budget submitted to the Board is the school's final budget. Mr. Brann stated that he's going to review the budget and write down any questions he has, and instead of waiting for the first meeting with the School Board, he'd like to get those questions to the County Administrator for him to provide them to the Superintendent ahead of time so the school can provide answers at the first meeting. He reiterated that they need to find out whether this is the school's final budget before they dive too deep into their review.

Dr. Blizzard asked how much time the Board needs to generate questions to provide to the Superintendent.

Mr. Haynie stated that typically the Board holds an initial work session that generates questions. After that there's additional work sessions that follow for further discussion and other questions to be answered.

County Administrator Tadlock asked if the Board wants the School Board to present their budget to them.

Mr. Haynie stated that the School Board typically does present their budget to the Board.

County Administrator Tadlock further explained that their budget presentation is typically what generates the school budget questions and work sessions.

Dr. Blizzard asked if the School Board has to present the budget to the Board or if it's considered the presentation once they receive the budget.

Mr. Brann stated that he'd rather see it presented, and Mr. Haynie agreed, stating that's the way it's always been done.

Dr. Blizzard asked if the presentation was typically done during a joint board meeting or during the Board of Supervisors meeting.

County Administrator Tadlock stated that the Board has held the presentation during a joint board meeting.

Dr. Blizzard asked if it would be acceptable to have the presentation during a Board of Supervisors meeting.

Mr. Haynie stated that it would depend on how much time the presentation would take because the Board has a tight agenda.

Dr. Blizzard asked what the intent of the presentation is that the Board is looking for.

Mr. Haynie stated that the presentation consists of going through all seven categories and giving the Board a general idea of what the expenses are as well as any additions/deletions. He stated that the Board would look at the budget and ask questions during the presentation as well.

Dr. Blizzard understood the presentation serves as a verbal conversation rather than looking at numbers on a page. Dr. Blizzard and Dr. Pica asked if the reviewing process of the budget could begin right now so questions can begin to be generated ahead of time.

Mr. Haynie stated that the Board could call a special meeting.

Dr. Blizzard paraphrased Mr. Haynie's comments and stated that the Board can call a special meeting aside from the regular meeting to have the presentation, but the Board can still review the budget individually and generate questions immediately.

Mr. Haynie agreed.

Dr. Pica and Dr. Blizzard started discussion on a timeline for when the questions need to be provided and when the Board expects them to be answered. Dr. Blizzard asked how long the Board would need for their initial review of the school budget.

Mr. Brann stated that he believes that it'd be best for Mr. Tadlock to send the Board an email with a deadline for when the questions need to be sent over to him.

Dr. Pica asked if there was a way to make the questions and answers transparent to the public.

Mr. Tadlock explained that they could be posted publicly on board docs if it's tied to a Board of Supervisors meeting. If it's tied to a Joint Finance Committee meeting, we'll have to consider other options to make those public.

Dr. Pica and Dr. Blizzard asked the Boards definition of what it means for the questions to be answered.

Mr. Brann stated that it'd be best if the answers were completed publicly.

Dr. Pica asked if he was referring to written responses made public, or answers presented in a public meeting.

Mr. Brann stated that he'd prefer to see the answers presented in a public meeting.

After further discussion, the committee discussed some possible timelines in order to get the school board budget approved by April 11, 2024. The draft timeline is as follows:

February 8, 2024	Initial Questions Provided to School Board
February 29, 2024	School Budget Presentation
March 14, 2024	Advertise Notice of Public Hearing
March 20, 2024	School Budget Public Hearing
April 4, 2024	Budget Work Session
April 11, 2024	Proposed School Budget Adoption

Dr. Pica and Dr. Blizzard asked if everyone agreed with the tentative dates discussed and clarified that everyone is working based on the budget that has already been emailed to them.

Mr. Tadlock asked if there is a way to get the revenue side of their budget because that will show the federal, state, and local contributions to the School Division. The emailed budget only shows the expenditure side of their budget.

Mr. Tadlock stated that he'd send that version to the Board once it's sent to him.

III. Wrap and Next Step

Dr. Pica summarized the timeline by stating that they have a budget from which everyone is starting to generate questions, Mr. Tadlock will send an email out to the Board members stating that the initial set of questions are due back to him on February 8, 2024, the School Board can answer some of those questions during their presentation of the budget on February 29, 2024. There will be another set of questions generated from their budget presentation and there will be at least

one work session sometime in the first two weeks of March. On March 20, 2024 the public hearing on the school budget will be held and there is a potential for more work sessions to follow. Then on April 11, 2024, is when the planned final concurrence vote will occur.

Dr. Pica stated there may be some flexibility in those dates, but at least there is an action plan.

Dr. Blizzard asked if there needs to be a Joint Finance Committee meeting scheduled in the meantime over the next 8-10 weeks.

The Committee agreed that they don't need to pile up any more meetings until they complete the budget process.

Dr. Pica asked if anyone in the public had any questions or concerns.

Mrs. Shelby Brooks asked that the Board pay close attention to what the school is cutting when they go through the budget request. She shared several of her concerns in relation to the budget request submitted by the School Board.

Chairman Haynie asked if Mrs. Brooks could provide the Board of Supervisors with the list of cuts and why they chose to cut those items.

Mrs. Brooks stated that the information should be included in their budget request.

Dr. Pica paraphrased Mrs. Brooks's statements and asked if Mrs. Brooks questioned whether the request was in the best interest of the students.

Mrs. Brooks agreed, stating that she is worried about the students, and she is there tonight to make sure that the Board of Supervisors looks at the numbers in great detail before considering its approval.

Mr. Brann asked what incentives are available to retain and recruit the teachers. Additionally, what resources do they have and what resources are lacking?

Dr. Pica stated there is a line item in the budget for incentives, however she can't speak to incentives within the school system such as days off, awards, etc.

Mrs. Latasha Lee stated that she doesn't believe this should be discussed without the School Board present and able to provide feedback on that.

Mrs. Brooks explained that she has always felt that the School Board supports the teachers, but she doesn't think that cutting teacher positions is the best approach. She hopes that the Joint Finance Committee or the Board could suggest other alternatives to cut.

Dr. Blizzard adjourned the meeting at 7:09 p.m.

Initial questions sent to Dr. Wargo and Mrs. Booth on January 23, 2024:

1. Can you please provide a short explanation or point to where information can be found on how the retirement system and other hybrid payments work? There is one retirement account for which there are no appropriations but a lot of expenditures. There is another account for which there are a lot of appropriations but few expenditures. Disability hybrid is less in dollars but same question.
2. The revenue/expenditure reports show expenditures are made out of areas that did not get appropriations. How does this work?
3. What is the dollar amount in fixed expenses for the next 10 years? For example, what are the financial obligations for software, contracts, benefits, retirement, etc for the next 5 to 10 years so we know how much is required for planning for the next 5 years?
4. What are supplemental salaries? How are they used? How are they planned for and budgeted? This type of salary payment significant exceeded the appropriation in 2022/2023 and is already overbudget for 2024 with six months still to go in the school year so how will this expense be managed?
5. Can you share any information on how reducing contractor services for custodial activities by \$460K dollars resulted in a 6.4% increase in that category? What analysis was used to determine shifting from contract services to employee services would save money and how did we not get any savings from this change?
6. Health insurance increase seem to vary dramatically with some areas increasing by 180% (for example NES) and others decreasing by 40% (for example guidance) with no corresponding changes in salaries that would indicate a reduction in employees. To what do you attribute this?
7. Purchased services are a variable expense and seem difficult to keep to budget. What process is in place to avoid overspending in this area since there are items over budget already in 2024/2025 with six months left and there was overspending in 2022/2023 as well.
8. Where can we find the annual revenues each year for students coming from outside Northumberland County?

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Thursday, December 5, 2024 2:57 PM
To: Rev. Dr. Linwood T. Blizzard, II; Richard F. Haynie; James W. Brann; Denise Mazyck; Dana O'Bier; karenannepica@yahoo.com
Cc: Holly Wargo; Drew Basye; Tara Booth; Morgan Wilson; Mary Dodson; Alfred Fisher; James M. Long; Charles Williams; Pam King
Subject: RE: Joint Finance Committee Meeting

Good Afternoon,
I wanted to let everyone know that due to several illnesses, we will be postponing the meeting from tonight (December 5, 2024) to January 7, 2025 at 5:30 p.m. located in the General District Courtroom.
Thank you,
Luttrell

From: Rev. Dr. Linwood T. Blizzard, II <pastor@macedoniaheathsville.com>
Sent: Thursday, December 5, 2024 10:18 AM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>; Richard F. Haynie <rfhaynie@co.northumberland.va.us>; James W. Brann <jwbrann@co.northumberland.va.us>; Denise Mazyck <dmazyck@nucps.net>; Dana O'Bier <dobier@nucps.net>; karenannepica@yahoo.com
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Subject: RE: Joint Finance Committee Meeting

Team,

I hope this email finds you well. As you are probably aware, a message was sent to Mr. Tadlock indicating that the School Board, Superintendent, Assistant Superintendent, and Finance Director will not participate in proposed Joint Finance Committee meetings this year. Due to the decision by the aforementioned, I will not be participating as my appointment is predicated on their participation in the process. With that said, I hope that a new path can be carved in the relationship between the School Board and the Board of Supervisors in Northumberland County. The path forward must have clear, consistent, and accountable information and the conversations must be transparent and trusting. Much of that was breached on both sides last year and the school suffered in teacher attrition to the lateness of the budget being passed. We are hopeful that in the School Board proceeding this year with an earlier budget timeline, as was advised and implemented in the last school year, that the Board of Supervisors will approve the budget earlier to allow for delivery of earlier contracts, competitive contracts so we reduce attrition.

We are hopeful for streamlined budgeting processes in Northumberland, not only with the school's budget, but also with all agencies this year and in the years to come.

Please advise where assistance is needed from community or its representation.

Rev. Dr. Linwood T. Blizzard, II

From: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Sent: Tuesday, December 3, 2024 1:50 PM
To: Richard F. Haynie <rfhaynie@co.northumberland.va.us>; James W. Brann <jwbrann@co.northumberland.va.us>; Denise Mazyck <dmazyck@nucps.net>; Dana O'Bier <dobier@nucps.net>; Rev. Dr. Linwood T. Blizzard, II <pastor@macedoniaheathsville.com>; karenanepica@yahoo.com
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Subject: RE: Joint Finance Committee Meeting

Please find attached the information from the past two meetings along with the agenda for the meeting this Thursday, December 5, 2024 at 6:00 p.m.

Thank you,
Luttrell

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Sent: Friday, November 8, 2024 2:48 PM
To: Richard F. Haynie <rfhaynie@co.northumberland.va.us>; James W. Brann <jwbrann@co.northumberland.va.us>; Denise Mazyck <dmazyck@nucps.net>; Dana O'Bier <dobier@nucps.net>; pastor@macedoniaheathsville.com; karenanepica@yahoo.com
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Thank you,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, January 3, 2025 9:43 AM
To: Rev. Dr. Linwood T. Blizzard, II; Richard F. Haynie; James W. Brann; Denise Mazyck; Dana O'Bier; karenannepica@yahoo.com
Cc: Holly Wargo; Drew Basye; Tara Booth; Morgan Wilson; Mary Dodson; Alfred Fisher; James M. Long; Charles Williams; Pam King
Subject: RE: Joint Finance Committee Meeting
Attachments: Joint Finance Committee 1-7-25 Agenda.pdf; November 2, 2023 Joint Finance Committee Minutes.pdf; January 25, 2024 Joint Finance Committee.pdf

Good Morning,
Happy New Year to everyone. This is just a reminder of the joint finance committee meeting to be held on January 7, 2025 at 5:30 p.m. in the General District Courtroom. Please find attached information that was previously sent out with the updated agenda reflecting the changed meeting date.

Sincerely,
Luttrell

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Subject: Joint Finance Committee Meeting

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Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Joint Finance Committee

Tuesday, January 7, 2025 – 5:30 p.m.

General District Courtroom – 220 Judicial Place, Heathsville, VA

- A. Retrospective of 24/25 budget process
- B. Budget Management – Quarterly Review
- C. Zero-based Budgeting for next process

Northumberland County
Joint Finance Committee Meeting
Thursday, November 2, 2023- 6:00 p.m.
General District Courtroom- 220 Judicial Pl., Heathsville

I. Call To Order

Dr. Linwood Blizzard called the Joint Finance Committee meeting to order and gave an overview of tonight's meeting. Dr. Blizzard announced to keep Mr. Tadlock's family in our prayers as he lost his father-in-law.

II. Quick Review of Prior Notes

Dr. Karen Pica referred to the minute set from the meeting on September 28, 2023 and offered some additional changes/thoughts that appeared to not be included. Dr. Pica stated that it was mentioned the committee must restore community trust in the Boards and also restore trust between the Boards, so she wants to make sure that gets noted. Additionally, the committee wanted to make sure they identify reasons for and resolve any communication breakdowns between the Boards. The committee also wants to make sure there are no surprises for either Board with respect to the budgets and that all questions get answered in a timely manner. Lastly, she would like to note that meeting summaries, action items, and materials are all publicly posted. Dr. Pica believed that these were key priorities discussed that should be mentioned in the last set of minutes.

III. Defining Initial Scope

Dr. Pica announced that the short-term focus/scope of the joint working group is having the 2024-2025 Northumberland County School budget completed using two measures: in a timely manner (meaning Board of Supervisor approval of the School budget at the April 2024 meeting provided that the budget is submitted by the school in January 2024, and that final appropriations may be adjusted pending state funds) and transparent (meaning the School budget will be submitted with a summary at the major classification level with line-item detail to facilitate analysis and reporting, and the processes used to develop, analyze, and approve the budget are fully explained and made public. The processes include the County and the School processes). Dr. Pica explained that they focused on the line-item and classification because the state code of Virginia requires both.

Dr. Pica acknowledged Mr. Brann's concern about creating extra work for staff, but Dr. Pica assured that they were very sensitive to this when creating the initial scope. The measures of timely and transparent are not going to create extra work because the formats are already prescribed by state law.

Dr. Pica and Dr. Blizzard allowed for any questions from either Board in relation to the scope described.

Mr. Brann believes the scope is on point for where the committee needs to start.

Mrs. O'Bier appreciates Dr. Blizzard and Dr. Pica getting together and working so hard on coming up with a detailed scope that speaks for both Boards.

Mrs. Mazyck asked Superintendent Wargo to verify the scope.

Dr. Wargo agreed and believes that it's a great idea. She appreciates the time taken by both Dr. Blizzard and Dr. Pica to create such a thorough and comprehensive scope.

Mrs. Mazyck now stated that she is 100% for it.

Dr. Blizzard opened the floor for public comments.

No comments were made.

Dr. Blizzard asked if the approval of the scope would be done through voting or consensus.

Mr. Brann suggested that because the committee does not make decisions for either Boards, each individual should agree to take the matter back to their Boards for their approval.

Dr. Pica stated that it sounds like endorsement.

Dr. Blizzard explained that it's not endorsement, it's the Committee taking recommendations to the Boards.

The Committee agreed to bring the recommendation to the Boards and Mrs. O'Bier suggested seeing what additions/changes each Board would like to make.

Dr. Blizzard stated that they'll get the scope emailed out so everyone will have that information to present at their upcoming Board meetings.

Mr. Brann believed that each individual needs to state for the record that they recommend taking the scope back to their individual Boards.

Mrs. O'Bier recommended taking the scope back to her Board.

Mrs. Mazyck also recommended taking the scope back to the School Board.

Mrs. Gayle Sterrett asked if she could make a public comment at this time and requested that anything that comes out of this committee (email conversations, etc.) be sent to all School Board and Board of Supervisor members.

Dr. Pica explained that is what they are trying to figure out at this time, but all documents are being posted publicly for the Boards and citizens to view. However, Dr. Pica further explained that the citizen representatives on the Committee cannot communicate directly with either Board, so they send all informational emails to staff and that is when they present the information to their Boards.

Dr. Pica asked for confirmation that Mr. Brann and Mr. Haynie also approve the recommendation of the scope going back to their Board for approval.

Both Mr. Brann and Mr. Haynie recommended taking the scope back to the Board of Supervisors.

Dr. Pica stated she will get this information over to them tonight or the next morning, so they'll have it to present to their Boards.

IV. Budget 101

Dr. Blizzard explained that the purpose of the budget presentations is for each Board to educate the other Board on their budgeting processes. He stated there were questions on the transparency of budgeting, so the Committee wants an overview of each Board's budgeting process. After each presentation, each Board will have the opportunity to ask questions related to that process.

Mr. Tadlock, who is the expert on the County budget, was unable to be present at the meeting tonight, however, they still request all questions be asked so they can work to get those answered. Dr. Pica stated that it wouldn't be fair to address the budget questions to Mr. Basye on such short notice.

a. School Board (20-minute presentation/overview)

Superintendent Wargo provided the Committee with a paper copy of her presentation and began presenting the purpose of reviewing the budget. The first purpose is to provide the Joint Finance Committee with a basic review of public school budgeting and the Commonwealth. The second purpose is to provide a basic review of how the School Division identifies budget priorities for the budget proposal.

Finance Director Tara Booth reviewed budgeting, planning, and the processes/activities the school follows such as student enrollment forecasting & monitoring, staffing projections, class size analysis/pupil-teacher ratios, expenditure estimates: personnel and non-personnel costs, budget monitoring & forecasting: revenues & expenditures, and lastly periodic trend analyses.

Mrs. Booth continued by presenting the major revenue sources of the school (local, state, and federal government). Typically, local funding makes up approximately 40-45% of all general fund operating revenues, however because the County's LCI (local composite index) is 6971, that means the locality must support 69.7% of the school budget. State funding typically makes up 45-55%, but because the LCI is so high, the State makes up around 25%. Mrs. Booth concluded the revenue source portion of the presentation by stating that Federal and other funding makes up approximately 3-5% of the school budget.

Dr. Wargo moved forward with the presentation and explained the ways they can capture expenditures that the School Board reviews, as well as the Board of Supervisors. The School Board work sessions on the proposed budget will be taking place from November through December and Dr. Wargo is hoping the School Board will adopt the budget proposal with adjustments in January. At that time, the School Board budget will be sent to the County Administrator and Board of Supervisors for their consideration. The school's public hearings have already been published in the newspaper and in the month of October there were efforts made to seek budget input from school leadership teams, employees, students' families in the community.

At the next regular School Board meeting on November 13, 2023, there will be preliminary budget discussion and the first public hearing. On November 20, 2023, the School Board will have a budget work session to prioritize budget requests. Lastly, on November 30, 2023 at 5:30 p.m., there will be a joint budget work session between the Board of Supervisors and the School Board.

On December 5, 2023, the School Board will have budget work session number two. There will be a draft of the budget, budget discussion, and public hearing number two at their regular meeting on December 11, 2023. After winter break, on January 8, 2023, there will be a presentation of the budget in hopes that the School Board will approve the proposed budget at this meeting.

After presenting the budget calendar, Dr. Wargo described how the school looks at student achievement. One way to look at student achievement is through the School Quality Profiles. Dr. Wargo shared the Virginia Department of Education's website and explained that 132 School Divisions can look up their School Quality Profiles and see if schools are accredited. Dr. Wargo explained that the Virginia's School Accreditation System measures performance on multiple school-quality indicators, including indicators that measure overall student achievement in English, mathematics and science, achievement gaps in English and mathematics, and student engagement.

Dr. Wargo went through each individual school and presented their performance in the school-quality indicators. The levels of measurement for each school can be found in the school's presentation on the County website.

Dr. Wargo continued and stated that other statistics the School Board looks at when doing their budgeting is the average daily membership comparison, special educations &

504 demographics, the overall demographics of each school, and the student-teacher ratio.

The Standards of Quality are set forth by the Constitution of Virginia which requires the Board of Education to prescribe standards of quality for the public schools in Virginia. This information is accessible on the Virginia Department of Education's website, and it prescribes the staffing that must be included at each of the grade levels at each school.

Other things to be analyzed as the School Board puts the budget together are budget requests from the online survey, Education Association, and the Community Action Committee for Educational Equity. Additionally, they examine the salary scales and consider any pay increases, the local choice health insurance, transportation fleet needs, and recommendations that come from the leadership team to determine needs/savings opportunities for the coming year.

Dr. Wargo informed the Committee that the school participates in regional programs such as the Northern Neck Regional Alternative Education Program, the Northern Neck Technical Center, as well as the Chesapeake Bay Governor's School, so the costs to participate in those programs are built into the budget.

The School Board also analyzes capital outlay requests and provides that information to the County Administrator.

Finance Director Booth concluded their presentation by explaining that the State has a document on their website showing what the funding is supposed to be for each category from the State based on the school's average daily membership (ADM).

Dr. Blizzard thanked the school for their budget 101 presentation.

Mr. Haynie asked why they are having so much trouble with students being absent from school.

Dr. Wargo stated she believes it's more challenging at the high school because they are more independent. She said they focus on weekly attendance meetings at each of their schools and work to incentivize consistent attendance. Dr. Wargo explained that high schools across the Commonwealth and the United States struggle with attendance in the secondary level, so this concern is not unique to Northumberland County.

Mr. Haynie asked how much input the school receives from the public at the budget hearings and how much of that input do they use.

Mrs. O'Bier explained that a lot of the input comes from the surveys because it's more convenient. A lot of people don't like public speaking and feel intimidated by talking into a microphone. Mrs. O'Bier gave her opinion on absenteeism at the schools and stated that there was so much freedom during the COVID-19 pandemic. Students were able to work and make money, while completing their schoolwork in an hour or two at

the end of the day from home. That age group got used to this and it's hard to motivate them to come back to school every day.

Mrs. Mazyck agreed that they are trying to find an incentive to motivate the students to come back to school. There is so much going on in the world that tempts them to do other things, so they choose to do it.

Dr. Pica stated we can't fix absenteeism with the budget, so we need get back on track.

Mr. Brann commented on the performance of the special education students and understood the level they were at with each school-quality indicator.

Dr. Pica now made her comments on the school's presentation. She stated that their presentation didn't mention looking at past expenditures when preparing their budget. She doesn't understand how you can prepare a budget without looking back three years to see what the expenditures were. She said if you look at what the School Board has requested in various accounts, for example in the instruction account last year, there was \$3M underspent so she thinks the school needs to start looking at past expenditures. She also doesn't see where the school considers the strategic plan when preparing the budget. Additionally, there's no analysis of the proficiency scores, so the school gets their accreditation and standard of quality based on the pass rate. She stated that a child can't be hired with a pass rate in English. Dr. Pica encourages looking at what the proficiency rate is so they can start getting kids employable when they graduate. She looked at the Virginia Department of Education website and it appears that Northumberland is far exceeding what the local required match is unless they're reading the charts incorrectly. Dr. Pica would like some education on this topic because in some categories it looks like the required local match is \$1.6M and we're spending \$7M. Dr. Pica continued by stating that she doesn't see any analysis of current state law, so the budget just passed recently and as they shared at the last Board of Supervisors meeting, there's money coming from the State for the covid gap to allow tutoring during the day. Dr. Pica explained that those monies from the State do not cost the County anything, however if you look further down the bill, there's about a 2.5% raise that does cost the County something. You're only eligible to get some of these other things if the County has a local match. Additionally, contractual obligations need to be analyzed because if those contracts are coming up for recompetes and those costs increase, you must have those costs included in the budget.

Dr. Pica continued by stating her concern of no backward-looking analysis. She reiterated that she doesn't understand how a budget can be built forward-looking if you're not looking at what you spent. Additionally, she stated that the line-item level of the chart of accounts could help everyone understand why costs in specific categories fluctuate over time. She emphasized that this information is not contract or personnel sensitive, so everyone has the right to see this information as it is required to be submitted to the State every month anyway. Dr. Pica said that she'd get this quotation from state law for the Committee. She asked that the school publish this in that manner for the public to see, and then when the school does backward analysis for the budget, they can first look at what was spent. Dr. Pica stated that this information also tells her

that this isn't necessarily zero-based budgeting, it's incremental. This means the school basically takes what was done before and just adds to it and she argues that this includes inflationary costs because every year you add three or five percent onto what you asked for the previous year, and it just keeps going up and up and it never goes back to baseline amount.

Dr. Pica asked what year the School Board believed was a good baseline budget. She's not saying the school should go back to that year but she's asking when the school was the healthiest. Dr. Pica then shared a document with the Committee containing a list of concerns regarding the school that she gathered from the community. Dr. Pica stated the document carries strong support for the school, however the greatest concern that the public would like to see the school focus on is getting the students' test scores up.

Dr. Blizzard asked how large the sample size was she pulled this information from.

Dr. Pica stated that the sample size was not large/under 20 individuals.

Dr. Blizzard then asked at what locations were these concerns drawn from.

Dr. Pica explained the information came from random locations. She asked people in the public as she was getting her oil changed, when she was attending a community event, and when she was attending a meeting.

Dr. Blizzard spoke on the statistical significance of the information.

She confirmed that it's not a statistically significant sample and it does not represent the community.

b. County (20-minute presentation/overview)

Mr. Basye began the County's budget 101 presentation and stated that the fiscal year is set by the Code of Virginia. The fiscal year runs from July 1 to June 30 of the following year. When considering the budget, it's roughly a two-year process for one fiscal year. In the beginning of September, staff begins to send out CIP notifications to the various departments and agencies. In November, budget letters are sent out to the departments and agencies, and the CIP requests are due back to the County. In January, the department and outside agency budget requests are due back to County Administration. In the months of March and April, the Board will receive the School Board budget, however this has been moved up to January. In the April-June timeframe, the Board receives the draft budget, budget work sessions take place, the budget public hearings (School and County) are held, the CIP hearing is also held, and the pre-audit begins for the current fiscal year. Mr. Basye continued by stating that July through June, staff manages the budget of the current fiscal year and in June, pre-auditing begins. In the months of July-December, there is an audit of the previous fiscal year and a presentation by the auditor is given to the Board typically in the month of December.

Mr. Basye explained that at this time, November 2023, staff is working on three fiscal years at one time. We're in the audit process of fiscal year 23, managing the current fiscal year 24 and we're in the beginning stages of fiscal year 25. In the Capital Improvement Plan, a local planning commission may, and at the direction of the governing body shall, prepare and revise annually a capital improvement program. This is a 5-year plan that includes projects of large size, non-recurring, fixed in nature, and has a long usable life. For example, this includes vehicles and any project with a minimum cost of \$50,000 or more. The plan is reviewed annually and prioritizes projects, time tables, and how those projects are going to be funded. This year's capital improvement plan letters were sent out to the departments and agencies in mid-September with the request to have them submitted to County Administration by November 15, 2023. A sub-committee of the Planning Commission will review these requests and make a recommendation to the Planning Commission who will then review the recommendation in the months of January-March. The Planning Commission will then hold a public hearing on what items they'd like to present to the Board of Supervisors. The Board of Supervisors will then hold a public hearing on this recommendation as well. The capital improvement plan does not fund the projects, but the approved projects are included in the County's budget.

Mr. Basye then highlighted some upcoming items that staff will be tackling in relation to the budget. These include budget requests, budget information gathering (expenditures and revenues), budget review, budget challenges, budget public hearings, budget recommendation, finalizing the budget, and budgeting throughout the fiscal year.

According to the Code of Virginia, all officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission, or agency. Mr. Basye explained that Northumberland budget request letters are sent in November to departments and outside agencies. Budget requests are due back to County Administration by January 30th; however, this does not include the school's request. Additionally, the County is in the process of implementing a new software called ClearGov and working on forms for the departments and agencies to provide supporting budget documentation.

When gathering information on the expenditure side, the County departments and outside agencies provide information by completing line-item budgeting for the upcoming fiscal year on their needs and requests for funding. The School Division, however, must submit their requests by categories. Departments use the current fiscal year as their starting point to build the budget and the County provides supporting documentation by the letter/spreadsheet explaining funding requests or larger-than-normal funding requests. Mr. Basye stated that the County also examines health insurance costs, VRS costs, workman's compensation and other insurance costs, debt obligations, CIP costs, and contract increases.

When gathering information on the revenue side, the County obtains information from the Treasurer who provides an estimate of the undesignated general fund balance forecast at the end of the year. Additionally, County Administration works with the Commissioner of Revenue to determine what the personal property tax relief estimate will be as well as what to expect in tax money from real estate, personal property, machinery & tools, and any other revenues coming into the County. The County receives state, federal and grant funds and considers estimates on EMS billing, cigarette taxes and short-term rental taxes which are new taxes added this year.

During budget review, County Administration reviews actual revenue estimates in prior years to carefully determine if revenue estimates can be increased or decreased. County Administration also reviews expenditures and reduces budget requests where funds have not been utilized in past budget cycles or if the previous year was a one-time expense. Lastly under budget review, revenues are forecasted which this year includes the additional revenue streams of short-term rental and cigarette taxes.

Budget challenges include receiving delayed information from departments and outside agencies as well as delayed General Assembly which can impact the timing of the budget.

Mr. Basye continued the presentation and explained that the County must give notice of one or more public hearings at least 7 days prior to the date set for the hearing and the hearing should be held 7 days prior to the approval of the budget. The budget public hearing for the school and the County budget can be held separately, however the County still must adhere to both advertising and adoption guidelines (7 days before and 7 days after).

Staff provides the Board with options based on public comments and the needs of the community as well as the departments. The goal is to always minimize the increase of any potential real estate tax increase and to evaluate the larger expenses and start placing monies in the budget to prepare for those expenses ahead of time.

To finalize the budget, the Board of Supervisors must approve the budget. Once approved, the Board must approve the appropriations resolution because funds cannot be expended until they are appropriated by the Board. Essentially, the budget process includes approval of the budget, approval of the tax rate, approval of the appropriations resolution, and approval of personal property tax relief (PPTR).

During the fiscal year, County Administration monitors expenditures and revenues in the budget. This is completed based on the level of the General Fund Balance, and if all is done correctly, there should be no need for a revenue anticipation note (which can only be done by Board resolution). Mr. Basye explained that the budget is a plan and there can be issues down the road, so budget amendments may take place. The locality may amend its budget to adjust the aggregate amount to be appropriated during the current fiscal year as shown in the currently adopted budget. However, any such amendment which exceeds one percent of the total expenditures shown in the currently adopted

budget must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having a general circulation in the locality at least seven days prior to the meeting date.

To conclude the presentation, Mr. Basye shared policies that are being explored. These include an undesignated general fund balance policy and a line-item balance policy.

Mrs. Mazyck stated that she would like to revisit school funding in categories, however she doesn't want to get into that topic tonight.

Dr. Pica noted for herself to bring that topic back for the Committee to discuss at a future meeting.

Dr. Pica stated that it clearly states that the County budget is not zero-based and that's bad. She also asked why the processes are separated. The CIP process is on one timeline and the rest of the budget is on another timeline. She explained that if you're a person in a department that submits a budget, there may be ancillary costs that are associated with the capital improvements that may not necessarily be factored in at the same time that you're doing the capital improvement budget. Then, they'll have to add that into their regular budget. Statutorily if that's required then that might be a problem, but she doesn't understand why there's a bifurcation in the process because it's going to cause errors on one side or the other depending on how the contracts are written. Dr. Pica asked how the County makes sure the one percent isn't broken up. For example, if there's a three percent adjustment, there must be a public hearing. What does the County do to make sure that isn't broken up into one percent three times? What are the checks and balances to make sure that is being adhered to?

Dr. Pica continued by stating that it doesn't seem like there's enough time in this timeline for the County to do a good analysis. She suggested moving the timeline differently, particularly if the County isn't going to be doing incremental budgeting. Additionally, Dr. Pica mentioned that nowhere did she see how the County accounts for unanticipated expenses. She argued that there may also be challenges with contractual analysis as well because not that long ago the County Administrator came to the Board of Supervisors due to missing a contract adjustment.

Local matches were not mentioned in the presentation either. Dr. Pica stated there are multiple different organizations that get funds from the federal and state government and other areas. There's a local match that's tagged to those funds and she thinks the County needs to have a good accounting of what's in that local match bucket.

Dr. Pica then asked what the management process is at the County level to make sure that departments and other agencies aren't overspending every month. She stated that the County better have these questions answered on how they are spending their money before taxes go up over the next couple of years due to the reassessment.

Mr. Brann believes the grant processing procedure in the County needs to be reviewed as well as the budget request process.

Mr. Haynie suggested the Board of Supervisors meet with staff and have a discussion on the budget, what they are looking for in the budget process, and what they'd like to change.

c. Gap Identification related to scope

Dr. Blizzard explained that the purpose of the gap analysis is to figure out where the processes between the School Board and Board of Supervisors do and do not align with each other. The goal is to begin thinking about what needs to occur in advance of the joint meeting of the Board of Supervisors and School Board on November 30, 2023. Dr. Blizzard asked everyone to share what they think the gaps are in the processes between the Boards to achieve what they're designed to have in the County.

Mr. Brann asked Dr. Wargo if the school was going to use the same budgeting software as the County so that the budget processes mirror each other.

Dr. Wargo explained the school system uses RDA.

Ms. Dodson stated that the County primarily uses RDA, and the RDA reports build a spreadsheet that the County presents to the Board.

Mr. Brann asked Ms. Dodson if that spreadsheet gets sent to all department heads or is that something she fills in herself.

Ms. Dodson stated that staff is currently working on a form to go out to department heads and local agencies in addition to the budget request letter that is normally sent out. The budget request letter used to go out in December, but those letters are now sent in November with a due date of January 30th. Once budget requests start to be received by County Administration, Mr. Tadlock goes through and analyzes those requests. Ms. Dodson then adjusts the information in the spreadsheet to prepare for the new fiscal year budget. She then works on the current fiscal year expenditures year to date. The RDA reports are usually used around February/March on expenditures and that's what is used to fill in the spreadsheet for that because we can't wait until the end of June 30th due to the County doing a preliminary for the expenditures of the current fiscal year. So, the County shows expenditures for the previous fiscal year and preliminary numbers we've already used. Mr. Tadlock enters all the budget requests and works through those by analyzing potential cuts and looking at salaries. Ms. Dodson enters in all the salaries and benefits. There's only one fixed percentage for benefits and that's FICA and the rest of the numbers are VRS and health insurance. VRS is on a biennium that's set for two years and we're coming up on a new biennium, so we must wait to receive that rate from them. As far as the health insurance rates, staff hopes to have those numbers in the January-February timeframe, but this past year was later than that, so it held us back, however

staff must have those numbers to the Board by the March meeting in order to report back to health insurance by April.

Mr. Brann asked if the new form being created will be provided to the school ahead of time, so it doesn't delay their timeline.

Ms. Dodson continued and explained that we don't send that budget request information to the school, but if they'd like the form, she can send it to them this year as well. The purpose of creating the form is to send out with the budget request letter for departments to complete until we can get the new ClearGov software up and running fully. She explained that she is working on the personnel side, Mr. Basye on the CIP side, and Mr. Tadlock on the budget side in the new software, however, the form is being created to use this year until staff can get the software fully implemented.

Mr. Brann would like to see the budget process better align so the Boards can get a better understanding of how it works.

Dr. Blizzard asked if he was referring to alignment in terms of formatting or in terms of timing.

Mr. Brann stated that the Committee is already working on timing, so that should be taken care of, however the formatting needs to align better.

Dr. Pica asked for clarification on what Mr. Brann means as far as formatting.

Mr. Brann clarified that the format of the budget requests and how it's presented needs to better align. He stated that the school's budget request is in a letter format and the County's is in a spreadsheet format.

At this time, Dr. Blizzard opened the floor for public comments.

Mrs. Sterrett asked Dr. Pica to estimate how long it would take for everyone to examine every category and every expenditure in order to do a zero-based budget.

Dr. Pica explained in her experience she had a \$15 million (a year) organization so it's a little smaller than the School Board, but she did it in less than two months. That was back when there wasn't as much technology. Dr. Pica stated that you start with personnel costs which are fixed, run those reports as is, and consider what the absolute minimum requirements are for this year which are payroll, existing contractual obligations, fuel costs, etc. The tough part is drawing a line between what is a requirement and what is nice to have. Dr. Pica further explained that you zero out everything that isn't contractually or legally required. Then, you place those numbers back in the budget as you deem necessary. Dr. Pica doesn't believe this could be completed this year for the County or the School, but it should be aspirational for next year.

Mrs. Sterrett stated that there are some expenses, like field trips, that come up and cannot be budgeted.

Dr. Pica said everything must be budgeted.

Mrs. Sterrett said that everything she reads about zero-based budgeting states that it is a more efficient process.

Dr. Pica agreed and stated that it's very cost effective too.

V. Wrap of Actions Items/Next Steps

Dr. Blizzard announced that Dr. Pica will get the scope sent to Mr. Tadlock and Mr. Basye, so the Boards can be notified of that and vote on it at their upcoming meetings for the Committee. The budget spreadsheet is going to be sent from the County to the School to make sure the reporting is in a format that is comparable to the rest of the County's budget information. The joint meeting between the two Boards is coming up and Dr. Blizzard stated the Committee desires for the Boards to consider any process changes for this budget year as well as see each side's budget 101 presentation with the revisions included so both Boards can see how each Board does the work. Dr. Pica and Dr. Blizzard believe there is no need to meet in the month of December, because the next big benchmark is January 8, 2024 at the School Board meeting where their budget will be approved. The Board of Supervisors will get the school's budget immediately for them to consider approval. The citizen representatives suggested the next Joint Committee meeting be on January 25, 2024 at 6:00p.m. if that works for the other Committee members.

The Committee agreed to meet on January 25, 2024 at 6:00p.m. and Dr. Blizzard anticipates each meeting to last around an hour and a half and all actions will be sent to the Committee as to what is expected.

Ms. Dodson referred to Mrs. O'Bier wanting her to send a copy of the spreadsheet to the school, and asked if she could get a copy of the chart of accounts that they use so she can incorporate that into the spreadsheet.

Dr. Pica stated that would be a lot of pages.

Ms. Dodson agreed, but that is how the committee requested it.

Mr. Brann asked that notes be provided for them to share with both Boards, and he would like to see something added to the Board of Supervisors agenda that shares a Committee meeting report with the Board as well as the citizens.

Dr. Pica stated she'd be happy to do an executive summary, different from the minutes, to provide to the Committee to share with each Board.

Northumberland County
Joint Finance Committee Meeting
Thursday, January 25, 2024- 6:00 p.m.
General District Courtroom- 220 Judicial Pl., Heathsville

I. Call To Order

Dr. Linwood Blizzard called the Joint Finance Committee meeting to order and explained that tonight's meeting has been changed from a standard meeting to more of a working group due to health issues and a family emergency. Dr. Pica stated that they'd like to postpone most of the agenda as those items do require the expertise of the finance director. Instead, Dr. Pica and Dr. Blizzard asked if they could reschedule those items for another committee meeting and tonight focus on the last section for planning the budget approval. The aim is to get from the submitted budget by the school to final consensus in the April 11th time frame that's been discussed.

Dr. Pica submitted a list of initial questions to Dr. Wargo and Mrs. Booth on Tuesday, January 23, 2024. Those questions can be found at the end of this minute set.

II. Plan for Budget Approval

a. Process and Initial questions

Mr. Brann stated that the process for the Board of Supervisors is to review the School Board budget and then gather questions to submit to the School Board ahead of time based on that review.

Dr. Pica recognized that the School Board committed to having their budget approved at the January 8, 2024 meeting, however it may not be final yet as there are a few variations they are working on. She stated that the School Board also committed and honored to keeping their budget at level funding this year. Dr. Pica asked Mr. Brann to elaborate on his statement regarding when the Board needs the questions, when they are looking to hold the public hearings, and how long the School Board has to answer the questions.

Mr. Brann asked County Administrator Tadlock when the Board typically starts having budget work sessions with the school.

County Administrator Tadlock explained that in the past the School Board would present their budget to the Board of Supervisors towards the end of March and then work sessions with the School Division begin soon after that.

Mr. Brann stated that the Board agreed to help speed up the budget process a little this year and the Board now has a version of the school budget the way they had asked it to be presented.

Mr. Haynie asked if it was their final budget.

Dr. Pica noted that question to provide to the School Board.

Dr. Blizzard asked Mr. Tadlock to clarify the timeline of the work sessions and public hearings based on when the budget is submitted to the Board.

Mr. Tadlock stated that historically the budget has been submitted in March and that is when the Board would start reviewing and scheduling work sessions with the school. The public hearing occurs after a certain number of work sessions which varied depending on the year. The school budget hearing could either be held separately or in conjunction with the County budget which has been done both ways in the past.

Dr. Blizzard asked Mr. Tadlock to brief a timeline backwards from a budget adoption date of April 11, 2024.

Mr. Tadlock stated that the hearing would need to be at least a week before that date, but he would suggest allowing two weeks because the Board typically holds work sessions after the public hearings.

Mr. Brann stated that they need to find out if the budget submitted to the Board is the school's final budget. Mr. Brann stated that he's going to review the budget and write down any questions he has, and instead of waiting for the first meeting with the School Board, he'd like to get those questions to the County Administrator for him to provide them to the Superintendent ahead of time so the school can provide answers at the first meeting. He reiterated that they need to find out whether this is the school's final budget before they dive too deep into their review.

Dr. Blizzard asked how much time the Board needs to generate questions to provide to the Superintendent.

Mr. Haynie stated that typically the Board holds an initial work session that generates questions. After that there's additional work sessions that follow for further discussion and other questions to be answered.

County Administrator Tadlock asked if the Board wants the School Board to present their budget to them.

Mr. Haynie stated that the School Board typically does present their budget to the Board.

County Administrator Tadlock further explained that their budget presentation is typically what generates the school budget questions and work sessions.

Dr. Blizzard asked if the School Board has to present the budget to the Board or if it's considered the presentation once they receive the budget.

Mr. Brann stated that he'd rather see it presented, and Mr. Haynie agreed, stating that's the way it's always been done.

Dr. Blizzard asked if the presentation was typically done during a joint board meeting or during the Board of Supervisors meeting.

County Administrator Tadlock stated that the Board has held the presentation during a joint board meeting.

Dr. Blizzard asked if it would be acceptable to have the presentation during a Board of Supervisors meeting.

Mr. Haynie stated that it would depend on how much time the presentation would take because the Board has a tight agenda.

Dr. Blizzard asked what the intent of the presentation is that the Board is looking for.

Mr. Haynie stated that the presentation consists of going through all seven categories and giving the Board a general idea of what the expenses are as well as any additions/deletions. He stated that the Board would look at the budget and ask questions during the presentation as well.

Dr. Blizzard understood the presentation serves as a verbal conversation rather than looking at numbers on a page. Dr. Blizzard and Dr. Pica asked if the reviewing process of the budget could begin right now so questions can begin to be generated ahead of time.

Mr. Haynie stated that the Board could call a special meeting.

Dr. Blizzard paraphrased Mr. Haynie's comments and stated that the Board can call a special meeting aside from the regular meeting to have the presentation, but the Board can still review the budget individually and generate questions immediately.

Mr. Haynie agreed.

Dr. Pica and Dr. Blizzard started discussion on a timeline for when the questions need to be provided and when the Board expects them to be answered. Dr. Blizzard asked how long the Board would need for their initial review of the school budget.

Mr. Brann stated that he believes that it'd be best for Mr. Tadlock to send the Board an email with a deadline for when the questions need to be sent over to him.

Dr. Pica asked if there was a way to make the questions and answers transparent to the public.

Mr. Tadlock explained that they could be posted publicly on board docs if it's tied to a Board of Supervisors meeting. If it's tied to a Joint Finance Committee meeting, we'll have to consider other options to make those public.

Dr. Pica and Dr. Blizzard asked the Boards definition of what it means for the questions to be answered.

Mr. Brann stated that it'd be best if the answers were completed publicly.

Dr. Pica asked if he was referring to written responses made public, or answers presented in a public meeting.

Mr. Brann stated that he'd prefer to see the answers presented in a public meeting.

After further discussion, the committee discussed some possible timelines in order to get the school board budget approved by April 11, 2024. The draft timeline is as follows:

February 8, 2024	Initial Questions Provided to School Board
February 29, 2024	School Budget Presentation
March 14, 2024	Advertise Notice of Public Hearing
March 20, 2024	School Budget Public Hearing
April 4, 2024	Budget Work Session
April 11, 2024	Proposed School Budget Adoption

Dr. Pica and Dr. Blizzard asked if everyone agreed with the tentative dates discussed and clarified that everyone is working based on the budget that has already been emailed to them.

Mr. Tadlock asked if there is a way to get the revenue side of their budget because that will show the federal, state, and local contributions to the School Division. The emailed budget only shows the expenditure side of their budget.

Mr. Tadlock stated that he'd send that version to the Board once it's sent to him.

III. Wrap and Next Step

Dr. Pica summarized the timeline by stating that they have a budget from which everyone is starting to generate questions, Mr. Tadlock will send an email out to the Board members stating that the initial set of questions are due back to him on February 8, 2024, the School Board can answer some of those questions during their presentation of the budget on February 29, 2024. There will be another set of questions generated from their budget presentation and there will be at least

one work session sometime in the first two weeks of March. On March 20, 2024 the public hearing on the school budget will be held and there is a potential for more work sessions to follow. Then on April 11, 2024, is when the planned final concurrence vote will occur.

Dr. Pica stated there may be some flexibility in those dates, but at least there is an action plan.

Dr. Blizzard asked if there needs to be a Joint Finance Committee meeting scheduled in the meantime over the next 8-10 weeks.

The Committee agreed that they don't need to pile up any more meetings until they complete the budget process.

Dr. Pica asked if anyone in the public had any questions or concerns.

Mrs. Shelby Brooks asked that the Board pay close attention to what the school is cutting when they go through the budget request. She shared several of her concerns in relation to the budget request submitted by the School Board.

Chairman Haynie asked if Mrs. Brooks could provide the Board of Supervisors with the list of cuts and why they chose to cut those items.

Mrs. Brooks stated that the information should be included in their budget request.

Dr. Pica paraphrased Mrs. Brooks's statements and asked if Mrs. Brooks questioned whether the request was in the best interest of the students.

Mrs. Brooks agreed, stating that she is worried about the students, and she is there tonight to make sure that the Board of Supervisors looks at the numbers in great detail before considering its approval.

Mr. Brann asked what incentives are available to retain and recruit the teachers. Additionally, what resources do they have and what resources are lacking?

Dr. Pica stated there is a line item in the budget for incentives, however she can't speak to incentives within the school system such as days off, awards, etc.

Mrs. Latasha Lee stated that she doesn't believe this should be discussed without the School Board present and able to provide feedback on that.

Mrs. Brooks explained that she has always felt that the School Board supports the teachers, but she doesn't think that cutting teacher positions is the best approach. She hopes that the Joint Finance Committee or the Board could suggest other alternatives to cut.

Dr. Blizzard adjourned the meeting at 7:09 p.m.

Initial questions sent to Dr. Wargo and Mrs. Booth on January 23, 2024:

1. Can you please provide a short explanation or point to where information can be found on how the retirement system and other hybrid payments work? There is one retirement account for which there are no appropriations but a lot of expenditures. There is another account for which there are a lot of appropriations but few expenditures. Disability hybrid is less in dollars but same question.
2. The revenue/expenditure reports show expenditures are made out of areas that did not get appropriations. How does this work?
3. What is the dollar amount in fixed expenses for the next 10 years? For example, what are the financial obligations for software, contracts, benefits, retirement, etc for the next 5 to 10 years so we know how much is required for planning for the next 5 years?
4. What are supplemental salaries? How are they used? How are they planned for and budgeted? This type of salary payment significantly exceeded the appropriation in 2022/2023 and is already overbudget for 2024 with six months still to go in the school year so how will this expense be managed?
5. Can you share any information on how reducing contractor services for custodial activities by \$460K dollars resulted in a 6.4% increase in that category? What analysis was used to determine shifting from contract services to employee services would save money and how did we not get any savings from this change?
6. Health insurance increases seem to vary dramatically with some areas increasing by 180% (for example NES) and others decreasing by 40% (for example guidance) with no corresponding changes in salaries that would indicate a reduction in employees. To what do you attribute this?
7. Purchased services are a variable expense and seem difficult to keep to budget. What process is in place to avoid overspending in this area since there are items over budget already in 2024/2025 with six months left and there was overspending in 2022/2023 as well.
8. Where can we find the annual revenues each year for students coming from outside Northumberland County?

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, January 7, 2025 2:53 PM
To: 'Rev. Dr. Linwood T. Blizzard, II'; Richard F. Haynie; James W. Brann; 'Denise Mazyck'; 'Dana O'Bier'; 'karenannepica@yahoo.com'
Cc: 'Holly Wargo'; Drew Basye; 'Tara Booth'; Morgan Wilson; Mary Dodson; Alfred Fisher; James M. Long; Charles Williams; Pam King
Subject: RE: Joint Finance Committee Meeting

Good Afternoon,
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Subject: RE: Joint Finance Committee Meeting

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To: Rev. Dr. Linwood T. Blizzard, II <pastor@macedoniaheathsville.com>; Richard F. Haynie <rfhaynie@co.northumberland.va.us>; James W. Brann <jwbrann@co.northumberland.va.us>; Denise Mazyck <dmazyck@nucps.net>; Dana O'Bier <dobier@nucps.net>; karenannepica@yahoo.com
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Subject: RE: Joint Finance Committee Meeting

Team,

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We are hopeful for streamlined budgeting processes in Northumberland, not only with the school's budget, but also with all agencies this year and in the years to come.

Please advise where assistance is needed from community or its representation.

Rev. Dr. Linwood T. Blizzard, II

From: Luttrell Tadlock <ltadlock@co.northumberland.va.us>

Sent: Tuesday, December 3, 2024 1:50 PM

To: Richard F. Haynie <rfhaynie@co.northumberland.va.us>; James W. Brann <jwbrann@co.northumberland.va.us>; Denise Mazyck <dmazyck@nucps.net>; Dana O'Bier <dobier@nucps.net>; Rev. Dr. Linwood T. Blizzard, II <pastor@macedoniaheathsville.com>; karenanepica@yahoo.com

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<pkling@co.northumberland.va.us>

Subject: RE: Joint Finance Committee Meeting

Please find attached the information from the past two meetings along with the agenda for the meeting this Thursday, December 5, 2024 at 6:00 p.m.

Thank you,
Luttrell

From: Luttrell Tadlock

Sent: Friday, November 8, 2024 2:48 PM

To: Richard F. Haynie <rfhaynie@co.northumberland.va.us>; James W. Brann <jwbrann@co.northumberland.va.us>; Denise Mazyck <dmazyck@nucps.net>; Dana O'Bier <dobier@nucps.net>; pastor@macedoniaheathsville.com; karenanepica@yahoo.com

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Subject: Joint Finance Committee Meeting

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Thank you,
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E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

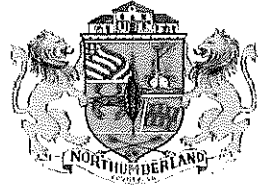
Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, January 10, 2025 4:54 PM
To: Pam King; Holly Wargo; Tara Booth; Gail Dungan; Mary Dodson
Subject: Forensic Audit Presentation

Good Afternoon,
I wanted to let everyone know that UHY is planning to present the final forensic audit to the Board on January 23, 2025 at 5:30 p.m. in the General District Courtroom.

I anticipate having the final report today, however, I will forward to you all once I have the report.

Have a good weekend,
Luttrell



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County Administrator
Northumberland County, Virginia

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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Monday, January 13, 2025 10:24 AM
To: Pam King; Holly Wargo; Tara Booth; Gail Dungan; Mary Dodson
Subject: RE: Forensic Audit Presentation
Attachments: Northumberland Report_Final_011025_Signed.pdf

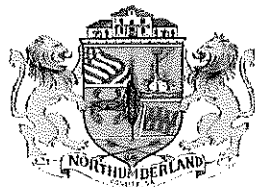
Good Morning,
Attached is the UHY Report. Let me know of any questions.
Sincerely,
Luttrell

From: Luttrell Tadlock
Sent: Friday, January 10, 2025 4:54 PM
To: Pam King <pking@co.northumberland.va.us>; Holly Wargo <hwargo@nucps.net>; Tara Booth <tbooth@nucps.net>; Gail Dungan <gdungan@co.northumberland.va.us>; Mary Dodson <mdodson@co.northumberland.va.us>
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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, January 14, 2025 8:48 AM
To: Holly Wargo
Subject: RE: Request

Good Morning Dr. Wargo,
I wanted to make sure I provided the correct information. Is the final costs being asked about the Forensic Audit Costs or the regular audits?

Thank you,
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Monday, January 13, 2025 1:33 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Subject: Request

Good afternoon Mr. Tadlock,

A School Board member requested the following information:
Do we have the final costs associated with the audit?

Please let me know.

Thank you!

Holly Wargo, Ed.D.
Division Superintendent
NORTHUMBERLAND COUNTY PUBLIC SCHOOLS
804.529.6134 | hwargo@nucps.net



The information conveyed in this communication is intended for the use of the original addressee(s), and may be legally privileged, confidential, and/or exempt from disclosure under applicable law. If this communication was not addressed or copied to you, then you have received it in error and are strictly prohibited from reading, copying, distributing, disseminating, or transmitting any of the information it conveys. If you received this communication in error, please destroy all electronic, paper, and other copies, and notify the sender of the error immediately. Accidental transmission of this communication is not intended to waive any privilege or confidentiality protected under Virginia's Freedom of Information Act.

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, January 14, 2025 8:53 AM
To: Holly Wargo
Subject: RE: Request

Thank you, the total cost for the UHY contract is \$159,975. Let me know if you should need anything else.
Sincerely,
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Tuesday, January 14, 2025 8:49 AM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Subject: Re: Request

Good morning Mr. Tadlock,
I suspect it is in reference to the Forensic Audit.

On Tue, Jan 14, 2025 at 8:47 AM Luttrell Tadlock <ltadlock@co.northumberland.va.us> wrote:

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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, January 24, 2025 8:38 AM
To: Rev. Dr. Linwood T. Blizzard, II; Richard F. Haynie; James W. Brann; Denise Mazyck; Dana O'Bier; karenannepica@yahoo.com
Cc: Holly Wargo; Drew Basye; Tara Booth; Morgan Wilson; Mary Dodson; Alfred Fisher; James M. Long; Charles Williams; Pam King
Subject: RE: Joint Finance Committee Meeting

Good Morning,
Wanted to let you know that the Joint Finance Committee meeting has been set for February 5, 2025 at 5:30 p.m. located in the General District Courtroom.

Let me know of any questions.
Sincerely,
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Luttrell Tadlock

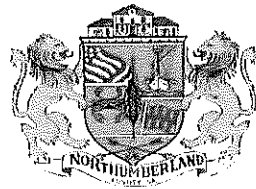
From: Luttrell Tadlock
Sent: Friday, January 24, 2025 4:40 PM
To: Holly Wargo
Cc: Pam King; Gail Dungan; Mary Dodson; Tara Booth
Subject: Negative Categories/Line Items
Attachments: Jan 25 School Expenditure Report.pdf

Good Afternoon Dr. Wargo,

At last night's Board meeting, the Board voted to have the Treasurer's Office not process any payments from the School Division effective immediately when there is overspending in any of the budget categories or any line items. In the attached expenditure detail report, there are several items (Federal Cares, Special Appropriations, and Federal Funds) for which negative amounts are being shown. We will need this to be corrected in order to proceed forward with processing any payments as soon as possible.

Please let me know if you have any questions.

Sincerely,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

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Admin Office: 804.580.7666 • Fax: 804.580.7053

NORTHUMBERLAND COUNTY GOVERNMENT
 FD-FUNC-OBJ EXPENDITURES SUMMARY REPORT
 for Fiscal Year 2025 (2024/2025 FISCAL YEAR)
 Posted Only Figures
 Executed By: mary

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For JANUARY	Expenditures Year-to-Date
FD 30 SCHOOL FUND					
FUNC 6000 SCHOOL APPROPRIATIONS					
6007	SCHOOL FOOD SERVICE	\$ 1,120,882.49	\$ 0.00	\$ 30,820.72	\$ 407,453.01
6100	INSTRUCTION	\$ 15,515,101.73	\$ 0.00	\$ 1,098,007.96	\$ 7,406,966.13
6200	ADMINISTRATION & HEALTH	\$ 1,435,051.00	\$ 0.00	\$ 100,944.75	\$ 794,406.69
6300	TRANSPORTATION	\$ 1,558,595.00	\$ 0.00	\$ 81,924.47	\$ 801,373.98
6400	OPERATION & MAINTENANCE	\$ 2,265,924.00	\$ 0.00	\$ 74,749.01	\$ 1,277,240.89
6500	FEDERAL CARES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 190,760.50
6600	BUILDING & SITE IMPROVEMENTS	\$ 609,951.23	\$ 0.00	\$ 0.00	\$ 311,790.01
6700	DEBIT SERVICE	\$ 8,664.00	\$ 0.00	\$ 0.00	\$ 8,027.41
6720	SPECIAL APPROPRIATIONS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 580,661.82
6800	TECHNOLOGY	\$ 929,070.00	\$ 0.00	\$ 33,690.97	\$ 742,028.50
6900	FEDERAL FUNDS	\$ 0.00	\$ 0.00	\$ 75,029.89	\$ 474,204.71
6000	SCHOOL APPROPRIATIONS	\$ 23,443,239.45	\$ 0.00	\$ 1,495,167.77	\$ 12,994,913.65
30	SCHOOL FUND	\$ 23,443,239.45	\$ 0.00	\$ 1,495,167.77	\$ 12,994,913.65
GRAND TOTAL		\$ 23,443,239.45	\$ 0.00	\$ 1,495,167.77	\$ 12,994,913.65

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, January 24, 2025 4:44 PM
To: Holly Wargo; Tara Booth
Cc: Mary Dodson
Subject: Forensic Audit Corrective Action Plan

Good Afternoon Dr. Wargo:

As you know UHY presented the final Forensic Audit Report to the Board of Supervisors yesterday. As UHY determined there to be audit and efficiency items for both the County and the School, the Board has voted to have a corrective action plan put in place. They are asking that you and I take our respective lists and identify: 1) who will be responsible for the action item and 2) when will the fix be implemented (they are looking for dates to be incorporated into the corrective action plan). The Board is asking for the initial information by their February 13, 2025 Board meeting. I will be working on the spreadsheet and will provide that to you as soon as possible.

They would then like monthly updates to be provided to them at their monthly meetings indicating how the corrective action plan is progressing.

Please let me know if you have any questions.

Sincerely,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Monday, January 27, 2025 10:54 AM
To: Holly Wargo; Tara Booth
Cc: Mary Dodson
Subject: RE: Forensic Audit Corrective Action Plan
Attachments: School_Corrective_Action_Plan_Forensic_Audit.docx

Good Morning Dr. Wargo,
Please find attached the sheets related to the corrective action plan as stated Friday. Let me know if you have any questions. Again the Board is asking for the initial information to be provided to them by their February 13, 2025 meeting.

Let me know of any questions.
Sincerely,
Luttrell

From: Luttrell Tadlock
Sent: Friday, January 24, 2025 4:44 PM
To: Holly Wargo <hwargo@nucps.net>; Tara Booth <tbooth@nucps.net>
Cc: Mary Dodson <mdodson@co.northumberland.va.us>
Subject: Forensic Audit Corrective Action Plan

Good Afternoon Dr. Wargo:
As you know UHY presented the final Forensic Audit Report to the Board of Supervisors yesterday. As UHY determined there to be audit and efficiency items for both the County and the School, the Board has voted to have a corrective action plan put in place. They are asking that you and I take our respective lists and identify: 1) who will be responsible for the action item and 2) when will the fix be implemented (they are looking for dates to be incorporated into the corrective action plan). The Board is asking for the initial information by their February 13, 2025 Board meeting. I will be working on the spreadsheet and will provide that to you as soon as possible.

They would then like monthly updates to be provided to them at their monthly meetings indicating how the corrective action plan is progressing.

Please let me know if you have any questions.
Sincerely,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	1
Audit/Efficiency	Audit
Condition:	<p>Additional analysis identified 357 accounts in the general ledger from FYs 2019-2023 that were not identified in NCPS' budget detail presented to the Board. Of the 357 accounts, 152 accounts had an appropriations balance.</p> <p>This does not include Fund 5, which is the Elementary and Secondary School Emergency Relief (ESSER) funds, because those funds are currently not included in the budget detail. Further analysis concludes there are accounts under separate general ledger account numbers with the correct budget amount uploaded but expended under a different general ledger number.</p>
Recommendation:	<p>Improve on account management by performing a reconciliation between the budget account detail and the chart of accounts in RDA. Unreconciled account numbers should be removed so the NCPS general ledger detail correlates with the detail presented to the public. Proper maintenance procedures should be implemented to ensure any changes made to the accounts in RDA should be approved and updated in the budget.</p>
Management Response:	<p>NCPS has been performing a reconciliation between the budget account detail and the chart of accounts in RDA. NCPS will work to remove unreconciled account numbers and will create procedures to ensure approved changes are updated in the budget.</p>
Assigned To:	
Corrective Action Taken or To be Taken:	<p>Date Completed: _____</p> <p>Estimated Date To Be Completed: _____</p>
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	2
Audit/Efficiency	Audit
Condition:	The general ledger reports provided for FYs 2019-2023 show consistent variances between the approved budget and the budget uploaded into the accounting system over all the years within scope. The variances, in part, are caused by unrecorded budget modifications. The actual expenditures per the general ledger show a consistent bottom line underspending, but there are instances of overspending at the categorical level.
Recommendation:	Perform a budget reconciliation after every instance in which approved budgets and modifications are uploaded to ensure that the budget updates in the system tie to each budget category in RDA. This will help ensure the approved budget is effectively managed.
Management Response:	NCPS will perform a budget reconciliation after every instance in which approved budgets and modifications are uploaded to ensure that the budget updates in the system tie to each budget category in RDA.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	3
Audit/Efficiency	Audit
Condition:	Purchase Order (PO) creators can override RDA budget overage errors within NCPS. Budget category reclassification requests are not formalized or controlled.
Recommendation:	Process and approve formal budget category reclassification requests at minimum quarterly.
Management Response:	When category reclassifications are needed, the Director of Finance makes the request to the Board of Supervisors.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	4
Audit/Efficiency	Audit
Condition:	Prior to FY 2023, Accounts Payable had the ability to create and pay vendors within NCPS.
Recommendation:	Strict policies around segregation of duties should be implemented and monitored.
Management Response:	Accounts Payable no longer creates new vendors. This is now completed by the Director of Finance to increase separation of duties.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	5
Audit/Efficiency	Audit
Condition:	Within NCPS, negative balances exist in the budget categories.
Recommendation:	Perform periodic, detailed reviews of budget variances. Controls should further reconcile the actual accounts with budget accounts and to address budget variances on a periodic basis.
Management Response:	The of Director Finance has regular meetings with the other Directors to review where they are with their annual budgets.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	6
Audit/Efficiency	Audit
Condition:	Previous to FY23, credit cards were individually held by each NCPS Director, which increases the risk of misuse.
Recommendation:	Credit cards should be kept locked until checked out by a user. A log should be kept tracking the user and what the card is used for when the card is used. The receipt should be compared to the logged use.
Management Response:	Credit cards are kept locked until checked out by a user. NCPS will keep a log of the date, the user, the card number, the reason for use, the location of use, and an amount or the PO number. The date the card is returned is logged with the signature of the employee to whom the card is returned. The logs are kept by card number, and they are kept locked as well.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	7
Audit/Efficiency	Audit
Condition:	The Finance Director had sole authority to add or remove NCPS credit cards.
Recommendation:	A second individual should be granted access to the online VISA account that acts as an approver of creating a new card.
Management Response:	NCPS reached out to VISA and were told they only require one signature from a Business Officer to open a new card. They do have a paper form that must be signed. NCPS asked if there was a way to require two signatures and they said no. We have three Business Officials listed on our account and NCPS can require two signatures on the form. NCPS brought this to the School Board at their June 10th, 2024, meeting, where they approved requiring two signatures.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	8
Audit/Efficiency	Audit
Condition:	Procurement thresholds requiring bids are abnormally high, starting at \$30,000, within NCPS.
Recommendation:	Reduce purchase procurement thresholds. Procurement guidelines should be consistent across NCPS or approved by the School Board.
Management Response:	At the June 2024 School Board meeting, small purchase procurement thresholds were reviewed and the following was added: Any purchase in an amount of \$2,500 or more should be approved by the School Board. All utilities will be excluded from this requirement: telecommunications, electric, fuels, etc.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	9
Audit/Efficiency	Audit
Condition:	There is a lack of review and approval signatures on pay scale adjustments within NCPS.
Recommendation:	There should be both a review and approval signature on the pay scale adjustments.
Management Response:	Beginning with contracts for FY 2025, NCPS will have two signatures to confirm review and approval. Previously, this process was in place, but NCPS was not formalizing it with signatures.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	10
Audit/Efficiency	Audit
Condition:	While the controls around Accounts Payable processing appear to be designed effectively, when reviewing the operating effectiveness of the control, there were numerous circumstances between FYs 2019-2023 resulting in exception in 100% of the following attributes tested: Of the purchase orders obtained, we noted many did not have appropriate signatures included, many payments tested did not have evidence that a purchase order created for the disbursement, many of the invoices lacked proper approvals, many of the itemized invoices were not obtained, many of the purchase orders identified in the archived check were listed in the check detail but not obtained and instances if payments seemed unreasonable when compared to the documented policies.
Recommendation:	Maintain an updated version of the policies of its Accounts Payable process and implement a procedure in which to follow to ensure that there is no deviation of the policy in place including enforcement of proper approvals to be made on all invoice and purchase order and to retain the approved documentation electronically.
Management Response:	From 2019 to present, NCPS has always had a minimum of two approval levels for purchase orders. For example, Directors and Principals may be the first level approvers and all purchase orders come to the Director of Finance for final approval. In FY 2022, NCPS worked with RDA to include the electronic approvals on the purchase orders. During FY 2025, NCPS will work on updating the policies of the Accounts Payable Process and will work on a policy to retain the approved documentation electronically. The employee who was responsible for Accounts Payable is no longer employed. The new Accounts Payable Finance Specialist and the Director of Finance have implemented new practices and procedures to address the area mentioned and the Director of Finance is monitoring.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	11
Audit/Efficiency	Audit
Condition:	While the controls around Fixed Asset processing appear to be designed effectively, when reviewing the operating effectiveness of the control, there were numerous circumstances between FYS 2019-2023 resulting in exception in 100% of the following attributes tested: Board approvals for fixed asset purchases were not obtained, not all support requested to validate the purchase of the asset was obtained, no bids were provided for assets over specified thresholds, not all schedules of fixed assets and deletions were obtained.
Recommendation:	Maintain an updated version of the policies of the Fixed Asset process and implement a procedure in which to follow to ensure that there is no deviation of the policy in place including enforcement of proper approvals to be made on all purchases and the retention of bids.
Management Response:	From 2019 onward, the School Board has always approved fixed asset purchases. (HVAC, Boiler replacements, new buildings, etc.) The Superintendent and Director of Operations and Maintenance regularly presented on the purchase of fixed assets to the Board of Supervisors and County Administrator at monthly meetings. School Board legal counsel has been involved in fixed asset purchases, as examples evidenced.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	12
Audit/Efficiency	Audit
Condition:	We determined that NCPS lacks a consistent and formal procedure for retaining new hire documentation. Testing revealed missing employment verification information, employment contracts, completed background information, and no evidence of the date employees were enrolled in PowerSchool was obtained.
Recommendation:	Formalize and enforce onboarding procedures, including maintaining an onboarding package for all employees. Employment records should be uploaded and stored online or in PowerSchool.
Management Response:	<p>From 2019 onward, the Human Resources Specialist used paper procedures for new hire documentation. Beginning in FY 2025, NCPS will be using an electronic platform to maintain each employee's personnel file to include contracts, background information, and employment verification.</p> <p>PowerSchool is a student information platform which is not related to the Finance Department. Employees are enrolled in PowerSchool to access student grades, attendance, and demographic information. The employee's employment records are not stored in PowerSchool. PowerSchool has nothing to do with their employment records. When an employee is hired the PowerSchool super user adds the employee to the PowerSchool platform. When the employee is terminated, the employee is made inactive, but not deleted from the PowerSchool platform.</p>
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	13
Audit/Efficiency	Audit
Condition:	We found that the termination procedure lacks consistency. Not all termination checklists were complete for the employees tested, and none of the employees tested were removed from PowerSchool as employees. Although NCPS evidenced the existence of the employee, they did not show the inactive status.
Recommendation:	Formalize a procedure for tracking employee engagement. Binders should be kept for each employee, housing all relevant documentation during employment, including but not limited to the employee's resignation letter, Yellow Form, and final paycheck. Documentation should be stored securely, and employees should be promptly removed from PowerSchool after termination
Management Response:	Regarding terminations, the School Board consistently approves terminations at Special Called Meetings. The School Board is also informed of resignations at monthly meetings. Each employee has a paper folder and all pertinent information and documentation will be kept in that folder, which is kept in a file cabinet in a locked office. PowerSchool is a student information platform, which is not related to the Finance Department. Employees are enrolled in PowerSchool to access student grades, attendance, and demographic information. The employee's employment records are not stored in PowerSchool. PowerSchool has nothing to do with their employment records. When an employee is hired the PowerSchool super user adds the employee to the PowerSchool platform. When the employee is terminated, the employee is made inactive, but not deleted from the PowerSchool platform.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	14
Audit/Efficiency	Audit
Condition:	Very little documentation to perform the test of accuracy was provided. Due to time constraints, we noted some small variances between salaries paid per the pay register and a step not verified by payroll that is deemed reasonably likely.
Recommendation:	Formalize a procedure for tracking employee engagement. Binders should be kept for each employee, housing all relevant documentation during employment, including but not limited to approval of overtime and part-time work, transfer of duties during the year, and any other justification around variances in the employees' pay when compared to the approved pay scale.
Management Response:	NCPS does not agree with this test of accuracy for 2019 onward.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	15
Audit/Efficiency	Efficiency
Condition:	Although payment agreements are signed by employees, there are no formal offer letters signed by new hires
Recommendation:	An offer letter is formalized and presented to new hires stating at a minimum the job position and responsibilities.
Management Response:	The HR Specialist has formalized an offer letter for new employees.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	16
Audit/Efficiency	Efficiency
Condition:	The Finance and Account Procedures document and the Finance Practices document are dated and have not received a current sufficient review. There are multiple handwritten revisions in the Finance and Accounting Procedures document, as well as the Finance Procedures document.
Recommendation:	Policies and procedures should be regularly maintained and updated when necessary.
Management Response:	NCPS will complete a review of the Finance and Accounting Procedures document in FY 2025.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	17
Audit/Efficiency	Efficiency
Condition:	There is no formalized succession planning process in place for NCPS' critical roles and no documentation regarding knowledge transfer.
Recommendation:	Develop a formal succession planning policy outlining roles, responsibilities, and timelines for succession planning. Additionally, implement knowledge transfer and job shadowing.
Management Response:	This item was addressed in FY 2024. The NCPS Finance Team is comprised of three employees. NCPS has been cross-training and shadowing to increase the knowledge base of the team members.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	18
Audit/Efficiency	Efficiency
Condition:	Within NCPS, there are no formal onboarding and ongoing training facilitations, including systematic. Transfer of knowledge is primarily dependent on in house ad hoc and undocumented training.
Recommendation:	Implement onboarding and ongoing training, including RDA, to improve efficiency, accuracy and improve the quality of data processed through the system.
Management Response:	The School Board implements formal onboarding and ongoing training facilitations. The Finance Director is a member of the Virginia Association of School Business Officials (VASBO). The School Board has authorized mentors for the Finance Team. For FY 2024, the School Board approved unlimited RDA assistance.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	19
Audit/Efficiency	Efficiency
Condition:	NCPS outsourced invoice processing during FY 2022-2023, increasing the risk of delinquent payments and unrecorded voids.
Recommendation:	Review transactions to ensure all voided transactions are recorded and late fees are recorded correctly and not reflected as a large variance in utility expenditures.
Management Response:	All voided transactions are recorded monthly, and NCPS does not incur late fees. While the School Board may approve outsourcing invoice processing, the School Board chose to end their contract with the third-party invoice processing vendor. Invoice processing is conducted by Accounts Payable and the Director of Finance.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	20
Audit/Efficiency	Efficiency
Condition:	Blanket POs are used to encumber NCPS estimated expenditures over the year, which requires true ups that may not be in line with the budget.
Recommendation:	Streamline the accounting process to encumber transactions as invoices are processed, rather than creating a blanket PO to ensure accuracy at any point in time.
Management Response:	NCPS will discuss this with their current County auditor.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	21
Audit/Efficiency	Efficiency
Condition:	The NCPS line-by-line account budgets are uploaded to Boarddocs, and emailed and presented to the School Board, but not presented to the Board of Supervisors.
Recommendation:	Present a high-level budget variance report that addresses major items for which categories are over budget year- over-year.
Management Response:	The report is currently emailed to the Board of Supervisors and all School Board Meetings are public. They occur the second Monday of each month. During FY 2024 there was also a Joint Finance Committee which included two School Board Members, two Board of Supervisors members, two community members, the County Administrator, the School Superintendent, and the Director of Finance. Multiple meetings were held and there were numerous opportunities for budget questions to be asked. In addition, there were Quarterly Joint Board meetings where budget questions could me asked.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	22
Audit/Efficiency	Efficiency
Condition:	There is a lack of understanding around market pricing for annually contracted work within NCPS.
Recommendation:	Perform timely market outreach and research, as well as communicate with contractors to negotiate prices and best and final offer. Potentially team with the County to get the best use of bulk pricing.
Management Response:	The School Board follows the Public Procurement Act as governed by state law. NCPS puts out Requests for Proposals (RFP), Requests for Bids (RFB), and Requests for Quotes (RFQ) with assistance of the School Board legal counsel. All of the responses are reviewed by the school board in order to approve the most cost-effective contracted services.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Northumberland County, VA
 Corrective Action Plan for Forensic Audit
 Contract #23-12182023

Agency: NCPS

CORRECTIVE ACTION PLAN	
Item #	23
Audit/Efficiency	Efficiency
Condition:	The Schedule of Fixed Asset Additions and Deletions provided to the County upon the purchase of new capital assets are not signed by the County upon receipt
Recommendation:	Request the County bookkeeper to sign the Schedule of Fixed Asset and Deletions to confirm the proper hand-off of the capital asset information and proper recording. The Signed copy should be retained by both the County and NCPS electronically. It should be NCPS' responsibility to retain a copy of the approvals.
Management Response:	Moving forward, the school will request the County bookkeeper to sign the Schedule of Fixed Asset and Deletions. Shouldn't this be a finding for the County and not us. This should not even be an efficiency for the schools.
Assigned To:	
Corrective Action Taken or To be Taken:	Date Completed: _____ Estimated Date To Be Completed: _____
Updates/Additional Comments:	

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, January 28, 2025 4:31 PM
To: Holly Wargo
Subject: RE: [NCPS] End of Year FY24

Good afternoon Dr. Wargo,
Thank you, I have forwarded the information to the Board of Supervisors.
Sincerely,
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Tuesday, January 28, 2025 4:16 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Subject: Fwd: [NCPS] End of Year FY24

Good afternoon Mr. Tadlock,

Please find Mrs. Booth's response in the forward. This is some information that she shared.

----- Forwarded message -----

From: Tara Booth <tbooth@nucps.net>
Date: Tue, Jan 21, 2025 at 10:03 AM
Subject: [NCPS] End of Year FY24
To: Betty Christopher <bchristopher@nucps.net>, Dana O'Bier <dobier@nucps.net>, Denise Mazyck <dmazyck@nucps.net>, Dave Curran <dcurran@nucps.net>, Dr. Cheryl Davis <cdavis@nucps.net>, Holly Wargo <hwargo@nucps.net>

Good morning Madam Chair and Members of the Board,

I have attached the document that shows the figure I expect to be our "returned" funds from FY2024. According to RDA, we had \$594,154.18 in unexpended funds. In addition, the reimbursements we received after June 30, 2024, that were for purchases made prior to July 1, 2024, will also be included in the "return".

As you can see from the chart, there was \$10,962 in reimbursement revenue from expenditures in FY22, that was received during FY25 and another \$331,637.64 in reimbursement revenue from expenditures in FY23, that was received during FY25. Those funds all get accrued back to FY24.

Please let me know if you have any questions.

Thank you,
Tara

--

Mrs. Tara C. Booth, Ed.S.
Director of Finance
Northumberland County Public Schools
P.O. Box 730
6958 Northumberland Highway
Heathsville, VA 22473
tbooth@nucps.net
Phone: (804) 529-6134 x 2001

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Wednesday, January 29, 2025 2:26 PM
To: Holly Wargo
Cc: Pam King; Gail Dungan; Mary Dodson
Subject: Payment Requests and Negative Line Items
Attachments: Jan 25 School Expenditure Report.pdf

Good Afternoon Dr. Wargo:

As we left the matter on Friday evening (1/24/2025) after a discussion with your office, Treasurer's Office, and my office, the school division was going to redo the payment request so as to not draw from the negative line items and resubmit the pay request to the Treasurer on Monday (1/27/2025). To my knowledge, this has not been completed. I was made aware that a vendor was directed by the school division to go to the Treasurer's Office as they had the check for payment. Please have staff not send any further vendors to the Treasurer to inquire about payments as the matter needs to be resolved by correcting the pay request sheet submitted by the School Division to the Treasurer's Office.

The Board has not appropriated monies to the additional line items created by the school division (Federal Cares, Special Appropriation, and Federal Funds). Only the major categories to which the Board of Supervisors has appropriated monies can be utilized to draw funds/make pay requests. The negative line items being shown need to be corrected and appropriately transferred to the correct category where funds have been appropriated (Instruction, Administration & Health, Transportation, Operation & Maintenance, Building & Site Improvements, Debt Service, and Technology). This matter was discussed to be resolved last August with the School Division to remove the negative line items and to transfer the negative balances to those categories to which appropriations are made.

There are two separate items that need to be addressed:

- 1) The more immediate need from the School Division is that the Treasurer's Office needs an amended pay request directing funds to be expensed from the categories without negative amounts.
- 2) The funds directed to the line items of Federal Cares, Special Appropriation, and Federal Funds creating negative line items need to be transferred to the major categories to which the Board has appropriated funds. The transfer of funds will need to be approved by the Board of Supervisors at their February 13, 2025 Board of Supervisors meeting. Attached is the form that will need to be completed showing where the funds will be transferred from and to which category they are being moved. I am also attaching the expenditure report for the school division showing the negative line items.

Let me know if you have any questions.

Sincerely,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

NORTHUMBERLAND COUNTY GOVERNMENT
 FD-FUNC-OBJ EXPENDITURES SUMMARY REPORT
 for Fiscal Year 2025 (2024/2025 FISCAL YEAR)
 Posted Only Figures
 Executed By: mary

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For JANUARY	Expenditures Year-to-Date
FD 30 SCHOOL FUND					
FUNC 6000 SCHOOL APPROPRIATIONS					
6007	SCHOOL FOOD SERVICE	\$ 1,120,882.49	\$ 0.00	\$ 30,820.72	\$ 407,453.01
6100	INSTRUCTION	\$ 15,515,101.73	\$ 0.00	\$ 1,098,007.96	\$ 7,406,966.13
6200	ADMINISTRATION & HEALTH	\$ 1,435,051.00	\$ 0.00	\$ 100,944.75	\$ 794,406.69
6300	TRANSPORTATION	\$ 1,558,595.00	\$ 0.00	\$ 81,924.47	\$ 801,373.98
6400	OPERATION & MAINTENANCE	\$ 2,265,924.00	\$ 0.00	\$ 74,749.01	\$ 1,277,240.89
6500	FEDERAL CARES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 190,760.50
6600	BUILDING & SITE IMPROVEMENTS	\$ 609,951.23	\$ 0.00	\$ 0.00	\$ 311,790.01
6700	DEBIT SERVICE	\$ 8,664.00	\$ 0.00	\$ 0.00	\$ 8,027.41
6720	SPECIAL APPROPRIATIONS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 580,661.82
6800	TECHNOLOGY	\$ 929,070.00	\$ 0.00	\$ 33,690.97	\$ 742,028.50
6900	FEDERAL FUNDS	\$ 0.00	\$ 0.00	\$ 75,029.89	\$ 474,204.71
6000	SCHOOL APPROPRIATIONS	\$ 23,443,239.45	\$ 0.00	\$ 1,495,167.77	\$ 12,994,913.65
30	SCHOOL FUND	\$ 23,443,239.45	\$ 0.00	\$ 1,495,167.77	\$ 12,994,913.65
GRAND TOTAL		\$ 23,443,239.45	\$ 0.00	\$ 1,495,167.77	\$ 12,994,913.65

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Wednesday, January 29, 2025 3:23 PM
To: Holly Wargo
Cc: Pam King; Gail Dungan; Mary Dodson; Tina Withers
Subject: RE: Payment Requests and Negative Line Items

Thank you for your help,
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Wednesday, January 29, 2025 2:32 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Cc: Pam King <pking@co.northumberland.va.us>; Gail Dungan <gdungan@co.northumberland.va.us>; Mary Dodson <mdodson@co.northumberland.va.us>; Tina Withers <twithers@nucps.net>
Subject: Re: Payment Requests and Negative Line Items

Thank you for the update. We will work on these items immediately.

We have a special called meeting on Friday.

On Wed, Jan 29, 2025 at 2:25 PM Luttrell Tadlock <ltadlock@co.northumberland.va.us> wrote:

Good Afternoon Dr. Wargo:

As we left the matter on Friday evening (1/24/2025) after a discussion with your office, Treasurer's Office, and my office, the school division was going to redo the payment request so as to not draw from the negative line items and resubmit the pay request to the Treasurer on Monday (1/27/2025). To my knowledge, this has not been completed. I was made aware that a vendor was directed by the school division to go to the Treasurer's Office as they had the check for payment. Please have staff not send any further vendors to the Treasurer to inquire about payments as the matter needs to be resolved by correcting the pay request sheet submitted by the School Division to the Treasurer's Office.

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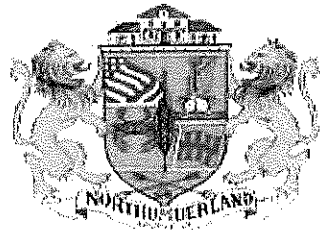
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Let me know if you have any questions.

Sincerely,

Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473

Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Wednesday, January 29, 2025 5:01 PM
To: Holly Wargo
Cc: Pam King; Gail Dungan; Mary Dodson; Tina Withers
Subject: RE: Payment Requests and Negative Line Items
Attachments: Fillable Budget_Transfer_Appropriation_Policy.pdf

Dr. Wargo,
I apologize, I attached the expenditure report but did not attach the transfer form. Please find that attached.
Let me know if you need anything else.
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Wednesday, January 29, 2025 2:32 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Cc: Pam King <pking@co.northumberland.va.us>; Gail Dungan <gdungan@co.northumberland.va.us>; Mary Dodson <mdodson@co.northumberland.va.us>; Tina Withers <twithers@nucps.net>
Subject: Re: Payment Requests and Negative Line Items

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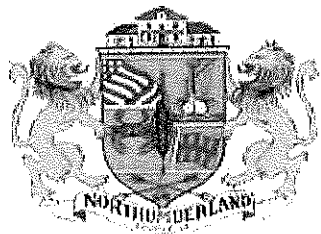
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NORTHUMBERLAND COUNTY

Policy Title: Budget Adjustment Guidelines

Effective Date: February 9, 2024

Purpose

The purpose of the Transfer and Supplemental Appropriation policy is to establish procedures for revising the Board of Supervisors' adopted fiscal plan and to set forth the specific approvals required to implement proposed changes to avoid negative line items in each department's budget. This policy conforms to section 5 of the Appropriations resolution adopted annually by the Northumberland County Board of Supervisors.

I. Scope

This policy applies to all General County Government departments and agencies, and to the School Division in the case of supplemental appropriations and carryovers.

II. Budget Transfer Form

Agencies and departments requesting revisions to their adopted budgets will submit a Budget Transfer Form (BTF) to the County Administrator. Finance staff, after initial review for completeness, will submit the form to the County Administrator, depending on the type of request and the requirements described by this policy.

A. Transfers: A transfer involves the movement of budgetary appropriations within an agency or departmental budget or between an agency or departmental budgets, provided that the proposed action does not impact overall appropriations at the fund level.

1. To initiate a request for transfer the initiating agency/department(s) shall complete a Budget Transfer Form (BTF).
2. This form shall be reviewed by the Finance Staff which shall be tasked with reviewing the justification for the transfer and providing a written statement of findings and recommendations.
3. All requests for budget transfers must provide justification and be signed by the initiating department head(s).
4. Departments are responsible for ensuring that expenditures are reconciled with budgets for the following categories: personnel, operations, and capital.

B. Transfer Approval:

1. The County Administrator is the approval authority for all intra and inter-departmental transfers as long as it remains in the same fund.
2. Transferring appropriations between the personnel and non-personnel categories will be allowed on an exception basis only, subject to approval by the County Administrator.
3. The Board of Supervisors is the approval authority, upon review and recommendation of the County Administrator, for all transfer requests to establish full-time or part-time permanent positions or any action that would create a multi-year financial commitment.
4. The initiating Agency/Department(s) may appeal a determination of the County Administrator to the Board of Supervisors.
5. Initiating Agency/Department(s) that do not report to the County Administrator may appeal a determination of the County Administrator to the Board of Supervisors.

D. Supplemental Appropriations:

Supplemental Appropriations involve actions that increase or decrease the overall budget appropriation for the County Budget or a Fund contained therein. Funding sources for these changes may include grants, unanticipated revenues, inter-Fund transfers or the use of Fund Balance.

E. Supplemental Appropriation Approval:

1. The County Administrator's Office will prepare an annual appropriations resolution that will authorize staff to carry forward appropriations authority for unexpended grants and encumbrances from the prior fiscal year as part of the annual closeout process.
2. All requests for supplemental appropriation that do not fall under the preceding guideline require the Board of Supervisors' approval upon recommendation of the County Administrator.

F. Supplemental Appropriation –

Public Hearing

1. The Code of Virginia (Sec. 15.2-2507) requires a public hearing when supplements to the budget exceed 1% of the total budget.
2. The County Administrator's Office has administrative responsibility to ensure that statutory requirements are met in regard to budget adjustments.

G. Schools Categorical Transfers:

For the purpose of this policy, transfers between School budgetary categories shall require Board of Supervisors approval, provided that the School budget was approved using categorical appropriations.



Northumberland County Virginia Budget Transfer/Supplemental Appropriation

Requesting Dept./Agency:		Fiscal Year:	
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Directions:
 Please complete the form as either a supplemental appropriation or a transfer of funds. Two signatures from the department heads are only needed when transferring funds from one department to another department. Attach any supporting documentation to this form. Any questions, please contact the County Administrator's Office at 804-580-7666.
 Use the following Codes for Type* when completing for a supplemental appropriation:
 *Type: (GF)= General Fund, (R)= Reimbursement, (G)= Grant, (CB)= Compensation Board, (SR)= School Reimbursement, (T)= Transfer, (S)= State Monies, (F)= Federal Monies

Supplemental Appropriation:		Transfer:		Department		Department to Department
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Funding Details:					
Type*	Description	From		To	
		Budget Code	Amount	Budget Code	Amount
Total				Total	

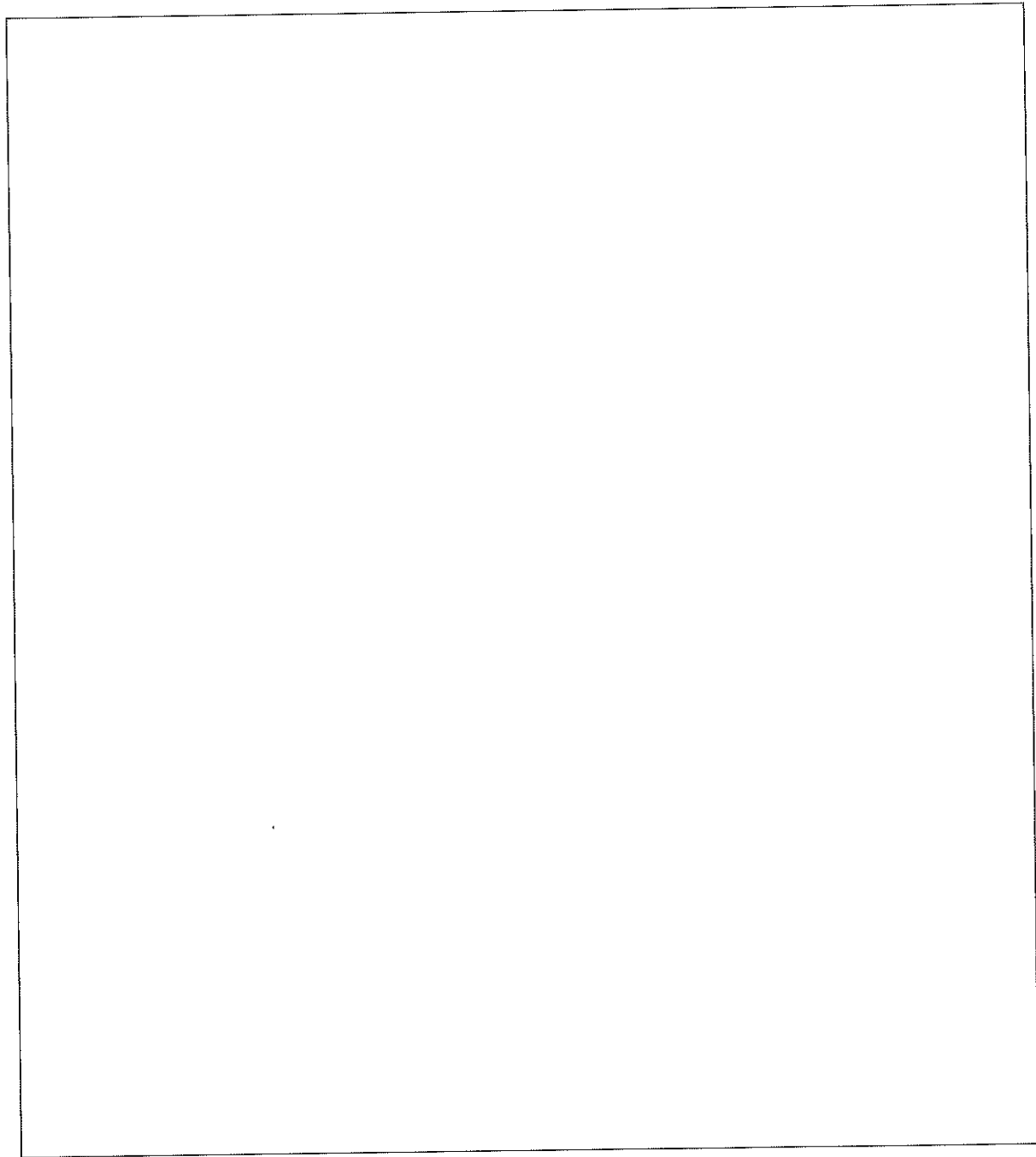
Department Head Signature: _____	Date: _____
Department Head Signature: _____	Date: _____

Finance Staff (Signature): Required for Transfer Only						
Approval:	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Date:	

County Administrator (Signature): Required for Transfer Only						
Approval:	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Date:	

Board of Supervisor Chair (Signature): Supplemental Appropriation and School Transfer						
Approval:	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Meeting Date:	

Justification/ Comments:

A large, empty rectangular box with a thin black border, intended for providing justification or comments. The box is currently blank.

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, January 31, 2025 8:34 AM
To: Holly Wargo
Subject: meeting yesterday

Good Morning,
Thank you all for coming over yesterday. I feel that it was a very beneficial meeting and if possible I would like to resume the monthly meetings between the school admin and county admin. Would it be possible to get some dates from you for February and I will confirm those dates with Pam, Gail, and Mary to see if it will work with everyone.

Thanks and have a great weekend,
Luttrell



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County Administrator
Northumberland County, Virginia

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Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, January 31, 2025 3:23 PM
To: Holly Wargo
Subject: Requested Information

Dr. Wargo,
I have had a request by Board Members for the following information from the school division.

- 1) A list containing the names, position, and salaries for the school division.
- 2) A list of any stipend or supplemental compensation, and who is receiving such compensation (name and position)
- 3) A copy of the Superintendent's most recently approved contract extension (December 9, 2024) and a copy of the previous contract.

Let me know of any questions.

Sincerely,
Luttrell



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County Administrator
Northumberland County, Virginia

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Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Monday, February 3, 2025 11:09 AM
To: Holly Wargo
Cc: Mary Dodson
Subject: Health Insurance- ex-employee
Attachments: Section_2_2.pdf; Section_2_3.pdf; Section_3_4.pdf

Good Morning Dr. Wargo,
I have been made aware that the School Division may still or has recently paid the health insurance for an employee who is no longer employed with the School Division. Depending on the specifics of this matter, this could jeopardize the County and School's health insurance coverage by Local Choice. As the County is the administrator on the health insurance account, I wanted to make sure that this matter is resolved as soon as possible so that our coverage is not terminated in any way. I am attaching several sections of The Local Choice Membership Manual as reference related to this item.

Please let me know of any questions.
Sincerely,
Luttrell



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Eligibility

Section 2.2: When Coverage Begins and Ends



When Coverage Begins

Coverage elections including those made by new employees are made on a prospective basis, that is, effective the first of the month coinciding with or following the receipt of the election form.

The employee has 30 days from the date of hire to enroll in a health benefits plan for coverage to be effective at the earliest date available.

Example:

- Employee is hired on February 10 and the local employer receives the enrollment action on February 18. Coverage is effective March 1.
- Employee is hired on February 10 and the local employer receives the enrollment action on March 5. Coverage is effective on March 1.

However, if the employee's start date is the first day of the month and, if an election action is received within 30 calendar days, coverage for the employee will commence on the first day of that month. New employees must enroll for coverage within 30 days of the beginning of employment.

Example:

- Employee is hired on May 2 and agency receives the enrollment action within 30 calendar days. Coverage is effective June 1.
- Employee is hired on May 1 and agency receives the enrollment action within 30 calendar days. Coverage is effective May 1.

There is no discretion allowed in this area. Coverage will always be effective as described above. In no case will coverage begin before the eligible employee's first day of employment or eligibility.

A probationary or waiting period before the Effective Date may be applied if uniform for all employees. Waiting periods may not exceed 59 days.

For health benefits to begin, new employees must be on payroll on the effective date of coverage.

An employee enrolled in coverage for one day is eligible for Extended Coverage.

When Coverage Ends

Coverage terminations are effective the end of the month in which an employee terminates employment as long as the premium is paid in full. Coverage terminations required by the plan are effective the end of the month that the event takes place.

Examples of coverage terminations required by the plan are such things as a divorce, termination of employment or a dependent child losing coverage.

When coverage ends, the COBRA administrator (Inspira Financial) will determine if the event invokes an offer of COBRA. See the COBRA (Extended Coverage) section of this manual for more informaton.

Eligibility

Section 2.3: Types of Membership



Types of Membership

Single Membership

Single membership covers only the employee or retiree.

Employee Plus One Membership

Covers the employee or early retiree and either the spouse or one other eligible dependent may be covered.

Family Membership

Covers the employee or early retiree plus two or more dependents.

Who Is Eligible for Coverage

See the Eligibility, Enrollment and Changes section of the Local Choice Health Benefits Program (TLC) Member Handbook for the most current information regarding who is eligible for coverage and required documentation.

Types of Dependents Not Eligible for Coverage

There are certain categories of persons who may not be covered as dependents under the program. These include dependent siblings, grandchildren, nieces, and nephews except where the criteria for "other children" are satisfied. Parents, grandparents, aunts, and uncles and any other individuals not specifically listed as eligible in the Eligibility, Enrollment and Changes section of the TLC member handbook are not eligible for coverage regardless of dependency status.

You cannot cover a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico. However, there is an exception for certain adopted children. If you are a U.S. citizen or U.S. national who has legally adopted a child who is not a U.S. citizen, U.S. resident alien, or U.S. national, you may cover the child, if the child lives with you as a member of your household. This exception also applies if the child was lawfully placed with you for legal adoption.

Failure To Remove Ineligible Persons

Participants who enroll or fail to remove ineligible persons within the timeframe allowed by the group's flexible benefits document and no later than 60 days from the dependent's loss of eligibility may be excluded from the program for a period of up to three years. In addition, the participant will be responsible for claims paid in error and will be unable to reduce health benefits membership except during open enrollment or with a consistent qualifying mid-year event.

Enrolling or Changing Coverage

Section 3.4: Ending a Member's Coverage



Waiving Coverage

For the purpose of this section, waiving coverage means to completely terminate membership for the policyholder and all covered family members, not just to reduce membership.

For active employees, waiving coverage is limited to:

- Open Enrollment
- Qualifying midyear events that are consistent with waiving coverage
- Loss of eligibility events

Retiree group participants may waive coverage prospectively at any time. However, if the retiree or survivor waives his or her own coverage, they may not return to the program at any time. The only exception is if they waive to become covered as a family member under the active employee program and maintain continuous coverage until that eligibility is lost. In that case, they may resume coverage in the retiree program as long as there is no break in state program coverage.

To waive coverage, the member must complete the Enrollment Form. The Local Employer Group should keep the supporting documentation for their records. After coverage is waived, the employer should send a letter stating the date coverage will end. A copy of the Enrollment Form waiving coverage should be sent to TLC at the address on the form.

Note: For ACA reporting purposes, when an employee who has previously waived coverage in the health plan becomes ineligible for the health benefits plan and/or terminates employment, a Group Adjustment Form must be submitted to TLC.

Canceling Coverage

It's important to let TLC know immediately when coverage should be ended for a member of your group.

Active group coverage ends at the end of the month in which an employee terminates work or otherwise loses group eligibility. Coverage terminations required by the plan are effective the end of the month that the event takes place. Examples of coverage terminations required by the plan are things such as a divorce, termination of employment or a dependent child losing coverage.

An employee may cancel coverage at Open Enrollment or with a Qualifying Mid-Year Event that is consistent with cancellation of coverage. Coverage terminates at the end of the month in which the qualifying event occurs or at the end of the month preceding your Open Enrollment effective date.

When an employee's coverage is terminated, the coverage for their spouse and child(ren), if any, also ends.

NOTE: If a terminated employee returns to work for the same local employer group with a break in service that is less than 30 days, the employee can be re-enrolled in the health plan without a break in coverage. No change in plan or coverage level is permitted.

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Monday, February 3, 2025 1:27 PM
To: Holly Wargo
Cc: Mary Dodson
Subject: RE: Health Insurance- ex-employee

Dr. Wargo,
Thank you and Shannon for your time this morning. I spoke to the individual that called me and they seemed satisfied that paperwork had been filed to term the individual on 11/1/2024. I indicated to them that you all were following up with DHRM to resolve that matter further in regards to the reconciling matter.

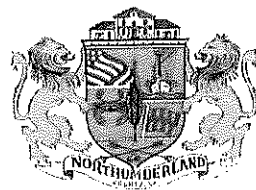
I'm hoping this will put this matter to rest, however, if anything else should be brought up about this, I will reach back out to you all.

Thanks again,
Luttrell

From: Luttrell Tadlock
Sent: Monday, February 3, 2025 11:09 AM
To: Holly Wargo <hwargo@nucps.net>
Cc: Mary Dodson <mdodson@co.northumberland.va.us>
Subject: Health Insurance- ex-employee

Good Morning Dr. Wargo,
I have been made aware that the School Division may still or has recently paid the health insurance for an employee who is no longer employed with the School Division. Depending on the specifics of this matter, this could jeopardize the County and School's health insurance coverage by Local Choice. As the County is the administrator on the health insurance account, I wanted to make sure that this matter is resolved as soon as possible so that our coverage is not terminated in any way. I am attaching several sections of The Local Choice Membership Manual as reference related to this item.

Please let me know of any questions.
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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Wednesday, February 5, 2025 4:10 PM
To: Holly Wargo
Subject: RE: meeting yesterday

I have checked with everyone over here and we were wondering if 2/26 at 10 a.m. would work for you all?
Thanks,
Luttrell

From: Luttrell Tadlock
Sent: Friday, January 31, 2025 8:34 AM
To: Holly Wargo <hwargo@nucps.net>
Subject: meeting yesterday

Good Morning,
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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Thursday, February 6, 2025 7:02 AM
To: Holly Wargo
Subject: RE: meeting yesterday

That should work, I will forward to Pam and Gail as well.
Thanks,
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Wednesday, February 5, 2025 7:50 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Subject: Re: meeting yesterday

Good evening,
I sent a calendar invitation. Please let me know if that works for you.

On Wed, Feb 5, 2025 at 4:10 PM Luttrell Tadlock <ltadlock@co.northumberland.va.us> wrote:

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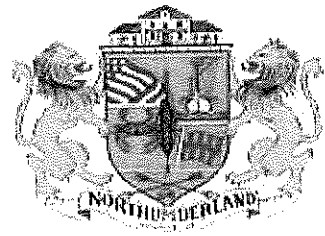
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Thanks and have a great weekend,

Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473

Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Thursday, February 6, 2025 1:38 PM
To: Pam King; Holly Wargo; Mary Dodson
Subject: Corrective Action Plan

Good Afternoon,

I wanted to reach out to let you know that the Board is requesting information for their February 13, 2025 meeting regarding 1.) the responsible person for audit finding or efficiency and 2) date that the item has been completed or when the item is to be completed.

They would like to have this information ahead of the meeting, so please get the information to me by tomorrow or latest Monday morning so that I can upload to BoardDocs.

Thank you for your help,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Monday, February 10, 2025 7:48 AM
To: Holly Wargo
Subject: RE: TLC

Good morning Dr. Wargo,
Mary had reached out to TLC and they indicated that they would have something to us by mid-February.
Thank you,
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Friday, February 7, 2025 3:21 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Subject: TLC

Good afternoon Mr. Tadlock,

Do you know when we will receive our TLC rates?

Thank you,

Holly Wargo, Ed.D.
Division Superintendent
NORTHUMBERLAND COUNTY PUBLIC SCHOOLS
804.529.6134 | hwargo@nucps.net



The information conveyed in this communication is intended for the use of the original addressee(s), and may be legally privileged, confidential, and/or exempt from disclosure under applicable law. If this communication was not addressed or copied to you, then you have received it in error and are strictly prohibited from reading, copying, distributing, disseminating, or transmitting any of the information it conveys. If you received this communication in error, please destroy all electronic, paper, and other copies, and notify the sender of the error immediately. Accidental transmission of this communication is not intended to waive any privilege or confidentiality protected under Virginia's Freedom of Information Act.

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, February 11, 2025 3:47 PM
To: Holly Wargo
Subject: RE: Follow up

Dr. Wargo,
I have received the document. Is this ready to be posted to the Board?
Thanks,
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Tuesday, February 11, 2025 1:48 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Subject: Follow up

Good afternoon Mr. Tadlock,

Please find the Corrective Action Plan for the Forensic Audit attached, and please let me know if you have any suggestions after you review the document.
I will make revisions, per your direction, and then share with our team.

Please reply receipt.

Thank you,

Holly

Holly Wargo, Ed.D.
Division Superintendent
NORTHUMBERLAND COUNTY PUBLIC SCHOOLS
804.529.6134 | hwargo@nucps.net



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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, February 11, 2025 4:03 PM
To: Holly Wargo
Subject: RE: Follow up

Thanks Holly,
I don't know that I am able to comment on the corrective action plan as the Board asked for them directly. That is why I wanted to make sure you were good with me posting these prior to me doing so.
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Tuesday, February 11, 2025 3:48 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Subject: Re: Follow up

I would like for you to review and make any necessary suggestions.

Thank you,

On Tue, Feb 11, 2025 at 3:46 PM Luttrell Tadlock <ltadlock@co.northumberland.va.us> wrote:

Dr. Wargo,

I have received the document. Is this ready to be posted to the Board?

Thanks,

Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Tuesday, February 11, 2025 1:48 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Subject: Follow up

Good afternoon Mr. Tadlock,

Please find the Corrective Action Plan for the Forensic Audit attached, and please let me know if you have any suggestions after you review the document.

I will make revisions, per your direction, and then share with our team.

Please reply receipt.

Thank you,

Holly

Holly Wargo, Ed.D.

Division Superintendent
NORTHUMBERLAND COUNTY PUBLIC SCHOOLS
804.529.6134 | hwargo@nucps.net



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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, February 11, 2025 7:04 PM
To: Holly Wargo
Cc: Tina Withers; Shannon Obier
Subject: Re: Requested Information

Good Evening Dr. Wargo,
I wanted to check on the information requested below and its status since it was requested by the Board on Jan. 31.

Thank you for your help.
Sincerely,
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Friday, January 31, 2025 3:29 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Cc: Tina Withers <twithers@nucps.net>; Shannon Obier <shannonobier@nucps.net>
Subject: Re: Requested Information

Thank you for your email. I will work on this request.

Have a great weekend!

On Fri, Jan 31, 2025 at 3:22 PM Luttrell Tadlock <ltadlock@co.northumberland.va.us> wrote:

Dr. Wargo,

I have had a request by Board Members for the following information from the school division.

1. A list containing the names, position, and salaries for the school division.
2. A list of any stipend or supplemental compensation, and who is receiving such compensation (name and position)
3. A copy of the Superintendent's most recently approved contract extension (December 9, 2024) and a copy of the previous contract.

Let me know of any questions.

Sincerely,

Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473

Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Wednesday, February 12, 2025 3:07 PM
To: Holly Wargo; Richard F. Haynie
Subject: RE: Follow up

Dr. Wargo,
I have received the Corrective Action Plan and will upload it for the Board, thank you. I have also spoken to Mr. Haynie and will move you to being first on the agenda. Wishing the best for you and your family and safe travels.
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Wednesday, February 12, 2025 2:37 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>; Richard F. Haynie <rfhaynie@co.northumberland.va.us>
Subject: Follow up

Good afternoon Mr. Tadlock,

Tina Withers and I revised the Corrective Action Plan for the audit. Please find that attached. Will you add it to the Board of Supervisors documentation and let them know?

Tina is working with RDA to try to figure out how to run reports for your salary request. I will forward those once we have them.

Also, on a personal note, my father has "fallen"/"couldn't get back up" three times this week and is in the hospital. I think you are aware that he has been battling cancer. I am flying to Lexington, KY, at 6 AM on Friday and will return to Richmond Monday at 5 PM. We are off Monday for President's Day so I will only miss one day of work.

I do not wish to publicize this, but I will have my Golden Retriever in the car and need to leave as soon as possible in order to drop her off and make it to the airport. Would you be willing to ask Mr. Haynie, if he is willing to bump us up on the agenda, due to my Dad's health situation and travel plans? * I copied Mr. Haynie on this email to make it easier on you.

You are welcome to share my information with the Supervisors, but please ask them not to talk about it with others. I do not like for the world to know when I am away.

Thank you for your consideration,

Holly

Holly Wargo, Ed.D.
Division Superintendent
NORTHUMBERLAND COUNTY PUBLIC SCHOOLS
804.529.6134 | hwargo@nucps.net



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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, February 18, 2025 2:13 PM
To: Johnny Beauchamp; David Woolard; Drew Basye; jerry rushing; Stuart McKenzie; Todd Thomas; Kathy Davenport; Robert Headley; Calvin Balderson; Jane Wrightson; Iris Fisher; Holly Wargo; Deborah Bingham; Pam King; Mary Dodson; Morgan Wilson
Subject: Board of Supervisors Grant Policy and Surplus Property Policy
Attachments: Surplus_Property_Policy.pdf; Grant_Policies.pdf

Good Afternoon,
Please find attached the Policy on Grants and the Policy on Surplus Property approved by the Board of Supervisors at their February 13, 2025 meeting. Please review these policies and let me know of any questions.
Sincerely,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053



NORTHUMBERLAND COUNTY

Policy Title: DISPOSAL OF SURPLUS PROPERTY POLICY

Effective Date: February 13, 2025

Purpose

The purpose of this policy is to outline the process for selling and disposing of personal property no longer needed by Northumberland County (County).

I. Scope

This policy applies to all General County Government departments and agencies.

II. Policy

Surplus property of the County is defined as personal property that is no longer needed by the County. This could be property that has been replaced by a newer model, property that is broken or property that has become obsolete.

The County will dispose of surplus property using different methods, determined by the value of the property being disposed. If items are being sold as a lot, the value of the total lot should be used in determining the value. The Director of the department from which the property originated shall be responsible for determining the value of the property.

- 1) If the property is valued at less than \$100, then the property shall be sent to the landfill to be disposed or recycled if possible.
- 2) If the property is valued at more than \$100 it shall be deemed Significant Valued Property, information shall be provided to the County Administrator for review and if approved to be disposed of, it shall be declared as surplus by the Board of Supervisors, and disposed of using one of the methods listed in Section 3.

III. Significant Valued Property

Surplus property that has a value of \$100 or more must be disposed of by one (1) of the following methods:

- 1) Advertisement on an appropriate government auction site.
- 2) Advertisement in the local papers for sealed bids for two consecutive weeks.
- 3) Negotiated sale: When property has not been sold after a sealed bid and it also has not been sold after being placed on a government auction site, it may be sold to any solicitor who has shown an interest in the property. Every effort should be made to collect as high a price as possible for the item being disposed.

4) Contracted sale: A contract can be established for the sale of surplus items generated on a continuing basis, such as scrap metal or old meters.

a) Such contracts must be advertised in a local paper of general circulation or posted on the County's website to allow for all interested parties to submit a bid for the contract proposal.

5) Trade in: When purchasing a new item and the vendor will take the item being replaced as a trade-in, the trade must be fully described with model and serial number on the invoice with the trade-in value listed as an offset to the purchase price of the new item.

IV. Donation of Property

Surplus property may be donated to a non-profit agency such as a volunteer fire or rescue department, public or private schools, towns, etc.



NORTHUMBERLAND COUNTY

Policy Title: GRANT POLICY AND PROCEDURES

Effective Date: February 13, 2025

SECTION 1: DEFINITION AND PURPOSE

The definition of a grant for purposes of this policy is as follows: An award of financial assistance in the form of money or property by a funding source including the federal government, state government, other local governments, non-profit agencies, and private businesses and citizens that the County has the ability to accept or reject.

The purpose of the grant procedures outlined in this document are:

1. To ensure proper oversight of all funds appropriated to the County.
2. To minimize the County's risk of non-compliance with grant requirements.
3. To ensure proper administration and accounting of all grants.

SECTION 2: SCOPE

This policy is applicable to any Northumberland County program, department, Constitutional Officer, school division or other divisions preparing and submitting grant applications to agencies outside the County government for funds, materials, or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent. The goals and objectives of the County departments should be established early in the planning process and should not change based on changes in the availability of different funding sources sought and received. If grant policies and regulations conflict with regulations and policies of the County, the federal and state regulations will prevail unless they are less restrictive than County policies-where County policy prevails.

SECTION 3: GRANT APPLICATION PROCEDURES

- 3.1 The County program, department, Constitutional Officer, school division or other divisions desiring to submit a grant application shall first present the request to the Northumberland County Board of Supervisors prior to applying for such grant. The department head, or their designee, shall present to the Board the grant process, what the funds are being used for/why are funds being requested, when the grant application is due/when the process starts, what the timeline is for the receiving of funds, and what the timeline is for spending such grant funds. Grant information shall be submitted to the County Administrator ten (10) days in advance of the Board meeting to be placed on the agenda.

- 3.2 Once approval from the Board of Supervisors is obtained, the department head is then authorized to proceed forward in applying for such grant. Where applicable, the County Administrator shall sign the grant application.

SECTION 4: GRANT AWARD PROCEDURES

- 4.1 Notification of the grant award and any grant award letter/acceptance agreement (notification received detailing the amount of the grant awarded, grant assurances and special conditions, and the guidelines that must be followed to comply with the grant requirements) shall be provided to the Northumberland County Board of Supervisors. If a grant award has not already been included and appropriated in the adopted County Budget, the department head shall complete the Supplemental Appropriation form to be approved by the Board of Supervisors. The department head and divisions shall also notify the Treasurer's Office that such grant award will be received and the amount. All information shall be provided to the County ten (10) days in advance of the Board meeting to be placed on the agenda.
- 4.2 In the event that a grant application is denied by the grantor, a copy of the letter of denial shall be provided to the County Administrator who shall provide a copy to the Board of Supervisors.
- 4.3 Departments should notify the County Administrator if:
- (a) There is a subsequent alteration in the funding configuration;
 - (b) There is a subsequent alteration in the County's financial obligation;
 - (c) There is any notification that the grant will be terminated.
- Such information will be immediately provided to the Board of Supervisors.
- 4.4 Departments are responsible for ensuring that all funds are expended or encumbered prior to the end of the grant period in order for funds to be used adequately and not lost in future award periods.
- 4.5 In the event a grant spans multiple fiscal years, a supplemental appropriation will be required by the department head and submitted to the County Administrator for Board approval prior to the continuation of expending such grant funds.
- 4.6 Funds that are based on a reimbursable basis will be returned to the County General Fund.

SECTION 5: GRANT MONITORING AND REPORTING

- 5.1 It shall be the department head's responsibility to ensure compliance with all grant criteria, certifications, and reporting. Updates shall be provided to the Board on the grant through their department monthly reports.
- 5.2 Departments must also monitor grants for compliance with all applicable federal, state, and local regulations and ensure that grant expenditures are in compliance with grant procurement policies and procedures.

- 5.3 The requesting department is responsible for providing financial reports to grantors.
- 5.4 Timely requests for reimbursements are crucial to maximize the financial benefits of the grants to the County. Grant reimbursements should be completed timely and in accordance with the requirements of the specific grant.



GRANT PROCESSING REQUEST FORM
Northumberland County, VA

Date:		Department:		
Grant Program:				
Granting Agency:		Agency Contact:		Agency Phone #:
Grant #: (if applicable)				
Program Title:				
Funding Request:				
FEDERAL	STATE	LOCAL MATCH	OTHER	TOTAL REQUEST
If local match is required, are funds available in department's budget? Yes No				
Account to which the match will be coded:				
Indirect Cost? Yes No			Amount:	
Reimbursement Grant? Yes No				
Grant Period:				
Submitted By:				
Date:				
Signature:				

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, February 21, 2025 9:16 AM
To: Holly Wargo
Cc: Mary Dodson
Subject: FW: Renewal Notification for The Local Choice Health Benefits Program 2025-2026-Northumberland County & Schools
Attachments: Northumberland County & Schools - The Local Choice (TLC) FY26 Renewal.pdf

Good Morning Holly,
Please find attached the renewal rates for the FY26 Health Insurance. Just as a reminder, if the document is forwarded to anyone, please remove pdf pages #36 and 37 from the packet before sharing with anyone other than the individual that submits the schools renewal numbers.

Let us know if you have any questions.
Luttrell

From: Johnson, Morgan <Morgan.Johnson@anthem.com>
Sent: Friday, February 21, 2025 8:53 AM
To: Mary Dodson <mdodson@co.northumberland.va.us>
Cc: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Subject: Renewal Notification for The Local Choice Health Benefits Program 2025-2026-Northumberland County & Schools

Good morning, Mary!
I have attached the renewal for Northumberland County and Schools for the upcoming year. I am more than happy to meet with you either in person or virtually if you would like to set up a time. Please let me know if you have any questions. The important dates and times are shown below but again, I am more than happy to discuss when convenient.
Thank you,
Morgan

We are pleased to inform you that it is renewal time for The Local Choice Health Benefits Program. Your renewal eBinder for the 2025-2026 program is attached for your review.

Please note that this year's renewal involves a 4.3% increase in your current program. The eBinder includes a comprehensive benefits brochure detailing the benefits provided under each plan and outlining the rates for all available options.

There are a few key dates and changes to note for this renewal period:

Renewal Selections:

- All groups are required to submit their renewal selections via the Cardinal Human Capital Management (HCM) system.
 - For groups with July renewals, submissions are due by April 1, 2025.
 - For groups with October renewals, submissions are due by July 1, 2025.

- Please be aware that extensions will not be permitted.

Open Enrollment:

- Groups will no longer have the flexibility to choose their own Open Enrollment dates.
 - Open Enrollment for July renewals will occur from May 1, 2025, to May 15, 2025.
 - Open Enrollment for October renewals will take place from August 1, 2025, through August 15, 2025.
- It is important to note that this will not be a complete re-enrollment. If participants do not wish to make any changes to their health plans, no action is required on their part.
- We advise you to review the Important Information Section in the renewal binder to stay informed about any benefit changes and other critical information.

Thank you for your continued participation in The Local Choice program. Should you have any questions or need further assistance, please do not hesitate to contact us.



Morgan Johnson

Strategic Account Consultant, Anthem Blue Cross and Blue Shield
5800 Northampton Blvd, Norfolk, VA 23502
M: 757-708-5180
morgan.johnson@anthem.com

From: Johnson, Morgan

Sent: Monday, January 27, 2025 3:55 PM

To: Mary Dodson <mdodson@co.northumberland.va.us>

Cc: Luttrell Tadlock <ltadlock@co.northumberland.va.us>

Subject: RE: Renewal

Hi Mary,

We are just beginning the processes for the TLC renewals and anticipate them being released around mid February. I will keep you informed if I get any details ahead of the release but will certainly send this over as soon as possible.

Thank you for reaching out

Morgan



Morgan Johnson

Strategic Account Consultant, Anthem Blue Cross and Blue Shield
5800 Northampton Blvd, Norfolk, VA 23502
M: 757-708-5180
morgan.johnson@anthem.com

From: Mary Dodson <mdodson@co.northumberland.va.us>

Sent: Monday, January 27, 2025 3:52 PM

To: Johnson, Morgan <Morgan.Johnson@anthem.com>

Cc: Luttrell Tadlock <ltadlock@co.northumberland.va.us>

Subject: {EXTERNAL} Renewal

Good Afternoon, Morgan

We are starting our budget process and wondering when we should see our renewal for FY26 ? Thank you in advance for your help.

Regards,
Mary



Mary Dodson

Bookkeeper/Benefits Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, February 25, 2025 4:48 PM
To: Holly Wargo
Subject: meeting tomorrow

Good Afternoon,
I had on the calendar that we set up a meeting tomorrow morning at 10:00 a.m. I wanted to see if we needed to meet over here now due to the ceiling matter?
Thanks,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, February 28, 2025 9:02 AM
To: Rev. Dr. Linwood T. Blizzard, II; Richard F. Haynie; James W. Brann; Denise Mazyck; Dana O'Bier; karenannepica@yahoo.com
Cc: Holly Wargo; Drew Basye; Tara Booth; Morgan Wilson; Mary Dodson; Alfred Fisher; James M. Long; Charles Williams; Pam King; Tina Withers
Subject: Joint Finance Committee Meeting
Attachments: March 5 2025 JFC meeting agenda.pdf

Good Morning,
The next Joint Finance Committee Meeting will be held on March 5, 2025 at 5:30 p.m. in the General District Courtroom located at 220 Judicial Place, Heathsville VA 22473. Attached is the agenda for the meeting.
Thank you,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Joint Finance Committee
March 5, 2025 – 5:30 p.m.
General District Courtroom – 220 Judicial Place, Heathsville, VA

A. Budget/Financial Management - Review

1. Revenue and Expense reviews
2. Chart of Accounts and January budget proposal analysis
3. Audits
4. Community Engagement

B. Recommendations and Next Actions

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, February 28, 2025 9:39 AM
To: Holly Wargo; Tina Withers
Subject: Fuel bids

Good Morning,
I wanted to let you know that we will have an additional tank and fuel that will need to be added to the fuel bids this year as the County piggybacks off of the school bidding process. I have reached out to obtain the information and will get that to you as soon as possible. I wasn't sure when you all may be going out to bid on the fuel.

Thanks,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Monday, March 3, 2025 10:13 AM
To: Holly Wargo
Cc: Tina Withers
Subject: RE: Fuel bids

Good Morning,
I have confirmed that it is a 500 gallon tank for heating fuel. If this could be added to the list for the fuel bids for the County, we would appreciate it.
Let me know if you need anything further.
Thank you,
Luttrell

From: Holly Wargo <hwargo@nucps.net>
Sent: Friday, February 28, 2025 3:44 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>
Cc: Tina Withers <twithers@nucps.net>
Subject: Re: Fuel bids

Thank you. I will work on this once I receive the additional information.

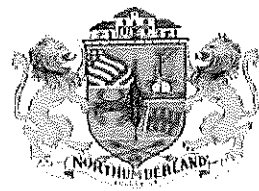
On Fri, Feb 28, 2025 at 9:39 AM Luttrell Tadlock <ltadlock@co.northumberland.va.us> wrote:

Good Morning,

I wanted to let you know that we will have an additional tank and fuel that will need to be added to the fuel bids this year as the County piggybacks off of the school bidding process. I have reached out to obtain the information and will get that to you as soon as possible. I wasn't sure when you all may be going out to bid on the fuel.

Thanks,

Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473

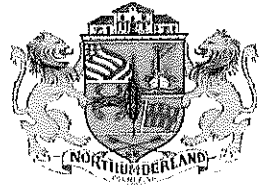
Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, March 4, 2025 8:05 AM
To: Pam King; Holly Wargo
Subject: Called Board Meeting

Good Morning,
Just wanted to let you know that the Board of Supervisors will be meeting after the Joint Finance Committee Meeting tomorrow (3/5/2025) at 6:30 p.m. to discuss the corrective action plans related to the Forensic Audit. We have uploaded the previous ones that you all had submitted; however, if you have any updates and wish for us to post those instead, please let me know.

Thank you,
Luttrell



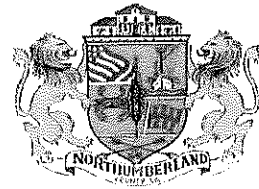
E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, March 7, 2025 10:08 AM
To: Tina Withers; Holly Wargo
Cc: Pam King; Mary Dodson
Subject: negative line items

Good Morning,
I wanted to check to see if the school division was planning to submit a transfer request related to removing the negative line items. I will need this transfer request as soon as possible for the Board meeting next week. Has payroll been modified to not hit the negative line items in the next pay roll?
Thank you for your help,
Luttrell



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Friday, March 7, 2025 2:54 PM
To: Eric Gregory; mhlavin@sandsanderson.com; Richard F. Haynie; Betty Christopher; Holly Wargo
Subject: Old EVB/School Board Building Discussion

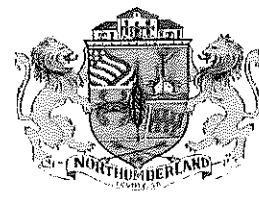
Good afternoon,
Please find below the zoom invitation for 3/10/2025 at 2:30 p.m. to discuss the old EVB Bank Building/School Board Office. For anyone that wishes to meet in person, we will have the meeting in the Old Courthouse (72 Monument Pl, Heathsville VA 22473) in the Board of Supervisors room.
Thank you,
Luttrell

County Admin is inviting you to a scheduled Zoom meeting.

Topic: Old EVB Building Discussion
Time: Mar 10, 2025 02:30 PM Eastern Time (US and Canada)
Join Zoom Meeting
<https://us02web.zoom.us/j/82436284305?pwd=dk8hN15dnGEhB7jhGISsJdwBn2UWD1.1>

Meeting ID: 824 3628 4305
Passcode: 549368

877 853 5257 US Toll-free
888 475 4499 US Toll-free



E. Luttrell Tadlock
County Administrator
Northumberland County, Virginia

P. O. Box 129 • 72 Monument Place • Heathsville, VA 22473
Admin Office: 804.580.7666 • Fax: 804.580.7053

Luttrell Tadlock

From: Luttrell Tadlock
Sent: Tuesday, March 11, 2025 8:11 AM
To: Holly Wargo; Jeffrey Brann
Cc: Jerry Rushing
Subject: Building Code Check

Good Morning Dr. Wargo,
Per your request, Jerry Rushing, Building Official, will be stopping by the School Board Office to review your concerns. Specifically, during the meeting yesterday, you indicated concerns about 1) Fire Code , 2) Handicap Accessibility (ADA Requirements), 3) Pest Control, 4) General Safety Issues (ceiling), 5) Concerns of washing personal dishes in the bathroom.

Mr. Rushing indicated that they could call 5-10 minutes ahead of time when getting ready to slip over.

Let me know of any questions.

Sincerely,
Luttrell



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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Wednesday, March 12, 2025 8:19 AM
To: Tina Withers; Holly Wargo
Cc: Pam King; Mary Dodson; Karen Leslie
Subject: RE: negative line items

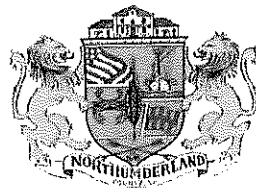
Good Morning Tina,
I wanted to follow up on this to see if the school division is going to submit a transfer request to remove the negative line items for tomorrow's Board meeting. I need this as soon as possible to place on the agenda.

Also, to prevent any issues with payroll, have the individuals been changed so that they are not being paid from the negative line items. I want to avoid what happened last month.

Thank you for your help,
Luttrell

From: Luttrell Tadlock
Sent: Friday, March 7, 2025 10:08 AM
To: Tina Withers <twithers@nucps.net>; Holly Wargo <hwargo@nucps.net>
Cc: Pam King <pking@co.northumberland.va.us>; Mary Dodson <mdodson@co.northumberland.va.us>
Subject: negative line items

Good Morning,
I wanted to check to see if the school division was planning to submit a transfer request related to removing the negative line items. I will need this transfer request as soon as possible for the Board meeting next week. Has payroll been modified to not hit the negative line items in the next pay roll?
Thank you for your help,
Luttrell



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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Monday, March 17, 2025 1:00 PM
To: Holly Wargo; Tina Withers; Pam King; Gail Dungan; Mary Dodson
Cc: Karen Leslie
Subject: School/County Meeting

Good Afternoon,
We had set up Wednesday March 19 at 10 a.m. as our next meeting date. I have a conflict that has come up and I will need to leave by 11 a.m. Would it be a problem to schedule the meeting earlier that same day (either 9 or 9:30 a.m.)?

Thank you,
Luttrell



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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Monday, March 17, 2025 1:34 PM
To: Karen Leslie; Holly Wargo
Subject: RE: School/County Meeting

Thank you all. Yes, I can send out some items we would like to discuss on Wednesday.
Luttrell

From: Karen Leslie <kleslie@nucps.net>
Sent: Monday, March 17, 2025 1:04 PM
To: Luttrell Tadlock <ltadlock@co.northumberland.va.us>; Holly Wargo <hwargo@nucps.net>
Subject: Re: School/County Meeting

Good Afternoon, Mr. Tadlock,

Dr. Wargo is not available this week, but I am available to meet at that time (9 or 9:30). Can you send me some information, such as an agenda, for the items to be discussed? I want to make sure that I am prepared.

Thank you!

Karen H. Leslie, PhD
Assistant Superintendent
NORTHUMBERLAND COUNTY PUBLIC SCHOOLS
804.529.6134 ext. 2005 | kleslie@nucps.net

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On Mon, Mar 17, 2025 at 1:00 PM Luttrell Tadlock <ltadlock@co.northumberland.va.us> wrote:

Good Afternoon,

We had set up Wednesday March 19 at 10 a.m. as our next meeting date. I have a conflict that has come up and I will need to leave by 11 a.m. Would it be a problem to schedule the meeting earlier that same day (either 9 or 9:30 a.m.)?

Thank you,

Luttrell



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Luttrell Tadlock

From: Luttrell Tadlock
Sent: Monday, March 17, 2025 1:38 PM
To: Holly Wargo; Tina Withers; Pam King; Gail Dungan; Mary Dodson
Cc: Karen Leslie
Subject: RE: School/County Meeting

Thank you all for changing the time, it's greatly appreciated. Lets say 9:00 a.m. and we can meet here in the County Admin Office/Board of Supervisors Room. Below are some items I would like to discuss, please feel free to add any additional items:

- Ongoing balancing/reconciling progress (School/Treasurer)
- Negative line items:
 - Payroll
 - Expenditures Report- Transfer requests
- VTCC Grant request
- FY26 proposed budget status

See you all Wednesday.
Luttrell

From: Luttrell Tadlock
Sent: Monday, March 17, 2025 1:00 PM
To: Holly Wargo <hwargo@nucps.net>; Tina Withers <twithers@nucps.net>; Pam King <pking@co.northumberland.va.us>; Gail Dungan <gdungan@co.northumberland.va.us>; Mary Dodson <mdodson@co.northumberland.va.us>
Cc: Karen Leslie <kleslie@nucps.net>
Subject: School/County Meeting

Good Afternoon,
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Thank you,
Luttrell



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