

NORTHAMPTON COUNTY



TO: Board of Supervisors

FROM: Katherine H. Nunez, County Administrator
John J. Andrzejewski, Director of Finance

DATE: April 6, 2016

RE: Budget Amendments and Appropriations – FY 2016

The attached documents are provided to facilitate discussion of the FY 2017 Northampton County Budget on April 13, 2016. The documents include:

- Sources of Funding
- 2016 Reassessment
- Projected FY 2017 Tax Revenue
- Budget Adjustments Department Request to Finance Director Level
- Budget Considerations for Reduction/Elimination
- Benefit Adjustments with Supporting Documentation
- Policies Under Development for Adoption
- Budget Summaries by Fund

If you have any questions or require additional information, please contact John Andrzejewski at 757-678-0444 ext. 550.

SOURCES OF FUNDING

FY 2016 Fund 100 Projected Surplus	\$200,000
Current Fund 100 Undesignated Fund Balance as of 6/30/15 less appropriations approved in FY16	\$7,195,282
Federal & State Asset Forfeiture Funds	
Sheriff	\$55,511
Commonwealth Attorney	\$17,973
IDA Operating (Fund 710)	\$53,085
Capital Reserve (Fund 310)	\$1,825,665
Harbor Improvements (Fund 221)	\$160,978
School Capital Undesignated Fund Balance (Fund 395)	\$572,043
County Capital Projects (Fund 303)	\$918,029
Jail Funds:	
Canteen	\$2,736
Telephone Commissions	\$42,071
Inmate Medical Co-Pay	\$7,239
Work Release	\$1,305
Weekender Fees	\$6,695

Reassessment - 2016

Equalized Tax Rate Calculation

Tax Year	Land Value	Improvements Value	Public Service Co.s Value	Total Real Estate Value	LAND USE Value Reductions
OLD	2015 \$1,274,813,100	\$1,021,438,658	\$48,854,329	\$2,345,106,087	\$206,256,500
NEW	2016 \$987,947,480	\$912,780,278	\$52,285,130	\$1,953,012,888	\$114,380,500
%age Change	-22.50%	-10.64%	7.02%	-16.72%	-44.54%

CALCULATION OF EQUALIZED TAX RATE	
2015 Real Property Tax Levy (Real Estate and Public Service Co. Real Estate)	A \$ 15,958,447
1% of 2015 Levy per State Code §58.1-3321	B \$ 159,584
TOTAL 2015 Real Property Tax Levy plus allowed 1% Increase	A+B=C \$ 16,118,031
2016 Total Taxable Assessed Value	D \$ 1,953,012,888
Assessed Value growth due to New Construction	E \$ -
2016 Net Taxable Assessed Value less New Construction	D-E=F \$ 1,953,012,888
Equalized Tax Rate	
Total 2015 Real Property Tax Levy plus allowed 1% Increase divided by 2016 Net Taxable Assessed Value Less New Construction x \$100 in assessed value	(C ÷ F) x \$100 0.82529056

Property Class	2016 Assessed Value	Rate/\$100 (BOS WORK)	Tax Levy	Proration Factor	PPTRA Applied	Net Levy	Coll. Rate	Projected FY17 Tax Revenue
Real Estate	\$1,900,727,758	\$ 0.8253	\$15,686,706			\$15,686,706	95.00%	\$14,902,371
R Estate-Supplemental billings		\$ 0.8253	\$0			\$0	95.00%	\$0
AFD's Existing Prior to Land Use Taxation Repeal	(\$114,380,500)	\$ 0.8253	(\$943,982)			(\$943,982)	100.00%	(\$943,982)
AFD's-Approved after repeal of Land Use Taxation		\$ 0.8253	\$0			\$0	100.00%	\$0
Preservation/Conservation Easements		\$ 0.8253	\$0			\$0	100.00%	\$0
Disabled Veteran's Exemption	(\$15,371,000)	\$ 0.8253	(\$126,857)			(\$126,857)	100.00%	(\$126,857)
Elderly Exemption								
Rehab Exemption								
Subtotal Real Estate	\$1,770,976,258		\$14,615,867			\$14,615,867		\$13,831,532
Public Service Companies								
Real Estate-Public Service Cos.	\$52,285,130	\$ 0.8253	\$431,509			\$431,509	100.00%	\$431,509
Pers. Property-Public Service Cos.	\$12,074	\$ 3.9000	\$471			\$471	100.00%	\$471
Subtotal Public Service Companies	\$52,297,204		\$431,980			\$431,980		\$431,980
Personal Property - Vehicle, Business, motorcycles, motorhomes, aircraft, trailers	\$83,586,900	\$ 3.9000	\$3,259,889	4.2500%	(\$1,178,153)	\$1,943,190.65	87.00%	\$1,690,576
Pers. Prop-Supp. Billings-regular	\$20,000,000	\$ 3.9000	\$780,000	47.9900%	(\$173,266)	\$232,412.00	87.00%	\$202,198
Disabled Veteran Exemption	(\$198,600)	\$ 3.9000	(\$7,745)			(\$7,745.40)	100.00%	(\$7,745)
Subtotal Personal Property-Regular	\$103,388,300		\$4,039,889			\$2,175,603		\$1,885,029
Boats - Regular	\$9,561,600	\$ 0.9900	\$94,660			\$94,660		
Plus Boats supplement billing		\$ 0.9900	\$0			\$0		
Subtotal Boats	\$9,561,600	\$ 0.9900	\$94,660			\$94,660	92.32%	\$87,390
Subtotal Farm Equipment	\$7,561,800	\$ 1.4300	\$108,134			\$108,134	98.82%	\$106,858
Mobile Homes								
Mobile Home -RE	\$3,039,100	\$ 0.8253	\$25,082	0.2169%	(\$54)	\$25,027	70.00%	\$17,519
Mobile Homes Personal Property	\$51,300	\$ 3.9000	\$2,001	0.5312%	(\$11)	\$1,990	70.00%	\$1,393
Mobile Homes - RE Supplement	\$160,000	\$ 0.8244	\$1,319	0.0000%		\$1,319	70.00%	\$923
Mobile Homes - PP Supplement		\$ 3.9000	\$0			\$0	70.00%	\$0
Subtotal Mobile Homes	\$3,250,400		\$28,401			\$28,336		\$19,835
Machinery & Tools	\$4,509,500	\$ 2.0000	\$90,190			\$90,190	100.00%	\$90,190
Machinery & Tools - Supplements		\$ 2.0000	\$0			\$0	97.00%	\$0
Machinery & Tools - Vehicles		\$ 3.9000	\$0			\$0	97.00%	\$0
Machinery & Tools -Vehicles - Supplements		\$ 3.9000	\$0			\$0	97.00%	\$0
Subtotal Machinery & Tools	\$4,509,500		\$90,190			\$90,190		\$90,190
Heavy Equipment	\$468,900	\$ 2.8600	\$13,411			\$13,411	85.00%	\$11,399
Subtotal Heavy Equipment	\$468,900		\$13,411			\$13,411		\$11,399
Business Personal Property Late Filing Fees	\$10,000		\$10,000			\$10,000	81.14%	\$8,114
Totals	\$1,952,023,962		\$19,432,532			\$17,568,180		\$16,472,327
Revenue generated by \$.01 on the tax rate at the current collection rate for RE, Public Service Co RE and Mobile Home RE.								\$142,806

FY 2017 Budget Adjustments
 Department Request to Finance Director Level
 3/31/16

		Revenue		
	Department		Item	Amount
100-0011	General Property Taxes	Reduced Interest		(\$25,000)
		Increase RE taxes Reassessment		\$304,556
100-0012	Other Local Taxes	Reduce Revenue Projection for Motor Vehicle Fee		(\$50,000)
		Increase Sales Tax		\$2,474
100-0016	Charges for Services	Boat Slip Rentals moved to Boat Fund		(\$15,150)
100-0022	Other Non-Categorical	State Recordation Tax		\$4,479
100-0023	Shared Expenses	Clerk of Court Library Grant		\$17,514
100-0026	State Aid	Victim Witness		\$3,092
100-0045	Appropriated Fund Balance	Willis Wharf Spoils Site Prep		(\$4,850)
	Revenue Total			\$237,115

		Expenses		
	Department		Item	Amount
100-1201	County Administrator	Vehicle Fuel		\$9,582
100-1204	County Attorney	Water		\$50
100-1209	Commissioner of the Revenue	VISION Web Hosting		(\$5,000)
		Salary Adjustments		\$6,377
		Benefit Adjustment		(\$194)
100-1210	General Reassessment	Vehicle		\$30,000
		Board Compensation		(\$1,200)
		Assessment Notices Postage		\$7,440
		Secretary to BOE reduction		\$9,375
100-1213	Treasurer	Calculator/typewriter repair reduction		\$300
		Receipt printer reduction		\$700
		Pay Adjustment		(\$38)
100-1220	Finance	Bindgham Arbitage Rebate		\$1,500
		Printer		\$1,000
		Pay Adjustment		(\$5,493)
100-2101	Circuit Court	Water		\$275
100-2102	General District Court	Office Supplies (candy) reduction		\$1,000
		Lease Adjustment		\$200
		Water		\$180
100-2104	J&DR Court	Office Supplies reduction		\$770
100-2106	Clerk of the Court	Printing and Binding reduction		\$7,089
		Computer		\$1,500
		Office Supplies - Holiday Expenses		\$680
		Water		\$490
100-0027	Victim/Witness	Pay Increase		(\$3,831)
100-2201	Commonwealth Attorney	Water		\$75
100-3102	Sheriff	Police Supplies - Firearms EOTECH Sights		\$6,300
		Motor Vehicles & Equipment reduction		\$77,875
		Water		\$300
		Stipend, Bonus, On-Call, SRO		\$98,676
100-3204	Fire Prevention	Exmore reduction		\$20,000
		Nassawadox reduction		\$4,610
100-3205	Emergency Medical Services	Ambulance & Equipment		\$275,000

		3 Positions Deleted from Dept Level	147964
		OT	\$32,976
		Meals & Lodging	\$300
		Office Supplies	\$1,140
		Medical Supplies/Physicals	\$75
		Other Supplies Uniforms	\$1,500
		Other Supplies EMS Gear	\$3,000
		Maintenance Contract - Lucas Chest	(\$1,318)
100-3502	Animal Control	Motor Vehicles and Equipment	\$44,060
		Animal Control Officer	\$48,308
100-3503	A-N Animal Control	PT position	\$5,408
100-4204	Solid Waste	PT Adjustment	\$46,668
		Construction Vehicles Tractor & Mower	\$35,000
100-4302	Facilities Management	Replace MS Chiller	\$200,000
		Water	\$1,000
		No FT Keep PT Custodial	\$24,260
		Reduce Water/Sewer Eliminate Util Projs	\$121,200
100-5101	Health Department	Base reduction	\$6,720
100-5309	Comprehensive Services Act	Base reduction	\$5,000
100-7101	Parks & Recreation	Paint MS Gym	\$5,000
		Strip/Sand MS Gym Floor	\$16,000
		Field Groomer	\$10,000
		Reduce FT compensation	\$8,463
100-7107	Harbors & Boat Ramps	Willis Wharf Spoil Site move to Fund 221	\$20,000
100-7302	ES Regional Library	Library Expansion Planning	\$50,000
100-7303	Cape Charles Library	Contribution reduction	\$10,000
100-8102	Community Development	ES Coalition Against Domestic Violence reduction	\$10,000
		Green Works Committee	\$2,834
		Healing Place of Hampton Roads	\$1,084
		Spay & Neutering Services	\$3,125
		Cape Charles Fireworks	\$8,000
		Cape Charles Public Beach Maint & Safety	\$10,000
100-8105	Economic Development	Payroll Adjustment	\$2,183
100-8301	Extension Service	Other Operating Supplies reduction	\$2,500
	General Insurance	Increase in Premiums	(\$8,083)
100-9600	Transfers Out	Harbor transfer adjustment	\$4,850
		Reduction to ESRJ Public Util Charge	\$484,800
		Reduction for Water ESRJ	\$2,000
		Increase ESRJ Benefit	(\$194)
		Eliminate 2% Stipend ESRJ	\$38,406
		Capital Reserve Contingency	808046
	Expense Total		\$1,801,853
	TOTAL		\$2,038,968

FY 2017 Budget Considerations
 Items For Reduction/Elimination to Cover Deficit
 3/31/16

Current Deficit \$1,205,261

Operations In

Solid Waste Software	\$30,000
Paint Eastville Inn	\$20,000
Johnson Grass Outreach	\$5,035
Landfill Loader Tires	\$25,000
Sheriff Vehicles (2)	\$77,875
Reassessment Computer	\$1,500
Capital Reserve Contingency	\$808,046
EMS Increased Capability	\$810,146
School Increase	\$391,781
Total	\$2,169,383

Personnel In

FT Reassessment Assistant	\$38,852
PT General District Court Clerk	\$9,912
FT Parks & Rec Assistant	\$36,970
Economic Development Certification Raises	\$16,857
Total	\$102,591

In with Other Funding Source Options

Jail Computers (2)	\$2,400
Sheriff Toughbooks (2)	\$10,000
Total	\$12,400

Not Yet Included in Budget

Compensation Board 2%	\$62,624
Social Seviles and Electoral Board 2%	\$18,486
BOS Positions 2%	\$42,284
Code Compliance Position & Operating Expenses	\$158,165
Building Inspector	\$48,000
Confirmation of Compensation Board Funding	?
Group Life Insurance Increase	\$1,701
Virginia Retirement System Cost Rate	?
Total	\$331,260

BENEFIT ADJUSTMENTS

PAYROLL BASIS
\$8,140,344

BENEFIT	BUDGETED RATE	BUDGETED AMOUNT	FINAL RATE	SAVINGS	OPTIONAL RATE	SAVINGS	OPTIONAL RATE	SAVINGS
Group Life Insurance	1.2891%	\$104,937	1.3100%	(\$1,701)				
Virginia Retirement System	10.4433%	\$850,121	7.1200%	\$270,528	8.1600%	\$185,868	8.9500%	\$121,560

Katie Nunez

From: ddoughty@co.northampton.va.us
Sent: Thursday, March 24, 2016 5:05 PM
To: 'Katie Nunez'
Attachments: Code Enforcement.xlsx

Katie, I have attached my estimated budget request for the Code Enforcement Position. I currently have a vehicle that we can use but will probably need it replaced in the next two years. I would imagine that the end figure is not too far off what was budgeted before. I have roughly estimated what we will need for grass cuttings and structure demos. The need could be more or less. Accomack does not have a budget for those items. They have looked into the possibility of using county equipment and staff to remove structures and cut the grass. Then in turn bill the owner a preset fee for the job. Extensive jobs would be sent out for bid. This would eliminate most of the budgetary need.

Also, have you had the chance to look into the issue we talked about relating to my dispatchers pay scale vs. 911. It was going to take 14,500 to make it happen. This does not include the benefit impact. Should I draft a letter to the Board on the issue and request?

David L. Doughty, Jr.
Sheriff
Northampton County Sheriff's Office
5211 The Hornes
Eastville, Va. 23347
(757) 678-0495 - Office
(757) 693-3101 - Cell

Position Salary	\$	35,000	Does not include benefits
Uniforms	\$	1,000	Pants, Shirts, Coats, Hat, Duty Leather
Office Supplies	\$	1,500	Misc Supplies: Paper, Stationary, Pens, etc....
Police Supplies	\$	1,000	Misc Supplies: Batteries, Camera, flashlight, Misc Car equipment
Police Supplies, Firearms	\$	2,000	Taser, Handgun, and Ammo for Training
Meals & Lodging	\$	5,000	18 Weeks of BLE Training and Meals/Lodging for Training
Dues & Memberships	\$	350	Virginia Sheriff's Association & Hampton Academy
Training	\$	500	Misc Training for Position
Fuel	\$	2,500	Gas for Vehicle
OT	\$	3,000	
Communications Other	\$	615	Air Card Service
Communications Telephone	\$	1,200	Cell Phone Service with Data
Grass Cuttings	\$	9,000	\$200 each @ 5 per month (March-November)
Structure Demo's	\$	80,000	\$10,000 each @ 8 per year
Total	\$	142,665	
BENEFITS - added by KHN	\$	15,500	
	\$	158,165	



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March 17, 2016

EMT & Adding 1.85% Multiplier

Ms. Katherine H. Nunez
County Administrator
Northampton County
P.O. Box 66
Eastville, VA 23347

Northampton County (55165) - Cost Study for Enhanced Benefits for EMTs with 1.70% and Adding 1.85% for Current Hazardous Duty Members Including EMTs

Dear Ms. Nunez:

As requested, we have evaluated the impact of providing benefits to full-time EMTs of Northampton County participating in the Virginia Retirement System under the enhanced hazardous duty benefit provisions for EMTs of Subsection B of § 51.1-138 of the Code of Virginia with 1.70% and 1.85% benefit multipliers. Under the 1.85% accrual rate scenario, the multiplier would also increase to 1.85% for current hazardous duty members who currently receive hazardous duty benefits with the 1.70% multiplier.

In the attached exhibit, we present a summary comparing the current benefits. Members hired prior to July 1, 2010 and vested prior to January 1, 2013 are in Plan 1, while members hired after July 1, 2010 or not vested as of January 1, 2013 are in Plan 2. Members with non-hazardous duty benefits employed on or after January 1, 2014 are in the Hybrid Plan.

Our study is based on the data and actuarial assumptions and methods used in the June 30, 2015 actuarial valuation for Northampton County. VRS provided us with data identifying 17 employees eligible for the proposed benefits. One of these employees was not in the June 30, 2015 actuarial valuation but was included in the study based on the study data provided by VRS. In the table below, we present a summary of the data used to estimate the impact of providing enhanced hazardous duty benefits:



	Data Summary 6/30/2015 Valuation	Data Summary with Study Data
Active Members		
Plan 1 General Members	78	70
Plan 2 General Members	34	32
Hybrid General Members	19	13
Plan 1 Hazardous Duty Members	43	51
Plan 2 Hazardous Duty Members	21	30
Total Active Members	195	196

In the table below we present the estimated cost to provide the proposed benefits outlined on the previous page for all eligible employees. The Estimated First Year Employer Cost in columns (2), (3) and (4) represents the total cost of adding one new employee as a hybrid member, the total cost of granting enhanced benefits to the 17 eligible employees with a 1.70% benefit multiplier, and the total cost of granting enhanced benefits to the 17 eligible employees with a 1.85% benefit multiplier including increasing the multiplier to 1.85% for current hazardous duty members, respectively. The increases in contribution rates and estimated dollar contribution amounts in columns (3) and (4) are in comparison to the cost in column (2) of the current plan, including the one additional member.



	(1) 6/30/2015 Valuation Results	(2) Estimated 6/30/2015 Valuation Results with Adding 1 Hybrid Employee	(3) Estimated 6/30/2015 Valuation Results with 1.70% Hazardous Duty Benefits for EMI's	(4) Estimated 6/30/2015 Valuation Results with 1.85% Hazardous Duty Benefits for EMI's and Current LEOS
Number of Actives	195	196	196	196
Total Payroll	\$8,099,544	\$8,125,436	\$8,125,436	\$8,125,436
Actuarial Accrued Liability	\$29,056,317	\$29,056,317	\$29,650,436	\$30,165,768
Actuarial Value of Assets	\$27,426,712	\$27,426,712	\$27,426,712	\$27,426,712
Unfunded Actuarial Accrued Liability	\$1,629,605	\$1,629,605	\$2,223,724	\$2,739,056
Gross Normal Cost	\$881,613	\$883,276	\$929,655	\$956,187
Gross Normal Cost Rate	11.10%	11.08%	11.66%	11.99%
Less Member Contribution Rate	(4.93%)	(4.93%)	(4.95%)	(4.95%)
Unfunded Accrued Liability Rate	0.66%	0.66%	1.18%	1.64%
Administrative Expenses	0.21%	0.21%	0.21%	0.21%
DC Match for Hybrid Members	<u>0.08%</u>	<u>0.09%</u>	<u>0.06%</u>	<u>0.06%</u>
Employer Estimated Cost Rate	7.12%	7.11%	8.16%	8.95%
Employer Estimated Cost Rate Change		(0.01%)	1.05%	1.84%
Estimated First Year Employer Cost				
Increase Based on Total payroll		\$1,031	\$85,317	\$149,508
Funded Status	94.39%	94.39%	92.50%	90.92%

The contribution rates presented in the table above are a percentage of the total payroll for active members in the plan.

The estimated costs shown above are based on the Northampton County plan census data and estimated financial position as of July 1, 2015. Please note that the costs will fluctuate in the future as the plan's data and financial conditions change. If the calculation is redone in the future with different data, plan assets and/or measurement date, the results will change. It is important to keep in mind that future plan experience (e.g., pay increases, turnover and retirement patterns, and the addition of new members) will not match the actuarial assumptions exactly. The deviations of actual from expected plan experience will produce actuarial experience gains and losses which will impact the total employer contribution rate and the cost estimate presented above.



Ms. Katherine H. Nunez
March 17, 2016
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EMT & Adding 1.85% Multiplier

The undersigned is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Please let us know if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jose I. Fernandez', with a long horizontal flourish extending to the right.

Jose I. Fernandez ASA, FCA, MAAA, EA
Principal and Consulting Actuary

Copies to: ZaeAnne Allen (VRS)
 Rory Badura (VRS)
 Cynthia Wilkinson (VRS)
 Andrew Feagans (VRS)

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**VIRGINIA RETIREMENT SYSTEM
SUMMARY OF BENEFIT PROVISIONS**

	Non-Hazardous Duty Employees (Non LEO, Fire and/or EMT)		Hazardous Duty Employees (LEO, Fire and/or EMT)	
	Plan 1 (Vested as of 1/1/2013)	Plan 2 (Non-Vested as of 1/1/2013 and new members after that date)	Plan 1 (Vested as of 1/1/2013)	Plan 2 (Non-Vested as of 1/1/2013 and new members after that date)
Normal retirement eligibility	Age 65 with at least 5 years of service	Normal Social Security Retirement Age with at least 5 years of service	Normal Social Security Retirement Age with at least 5 years of service	Age 60 with at least 5 years of service
Early retirement eligibility	Age 50 with at least 10 years of service, or age 55 with at least 5 years of service	Age 60 with at least 5 years of service	Age 60 with at least 5 years of service	Age 50 with at least 5 years of service
Early retirement reduction	Benefit reduced for each year retirement age is before age 65 or for each year service at retirement is less than 30, whichever provides greater benefit	Benefit reduced for each year retirement age is before Normal Social Security Retirement Age	Benefit reduced for each year retirement age is before Normal Social Security Retirement Age	Benefit reduced for each year retirement age is before age 60 or for each year service at retirement is less than 25, whichever provides greater benefit
Unreduced Early Retirement	Age 50 with at least 30 years of service	Age plus service equals 90 points	Age plus service equals 90 points	Age 50 with at least 25 years of service
Final Average Compensation	Average of the employee's 36 highest consecutive months of creditable compensation	Average of the employee's 60 highest consecutive months of creditable compensation	Average of the employee's 60 highest consecutive months of creditable compensation	Average of the employee's 60 highest consecutive months of creditable compensation
Benefit Multiplier	1.70%	1.65% (1.70% for service before 1/1/2013)	1.00%	1.70% or 1.85%
Cost-of-Living-Adjustment (COLA)	COLA increase on July 1 of the second calendar year after retirement. Automatic COLA increase is calculated as the first 3% of the CPI plus half of each percent from 3% to 7%, maximum COLA of 5%	COLA increase on July 1 of the second calendar year after retirement. Automatic COLA increase is calculated as the first 2% of the CPI plus half of each percent from 2% to 10%, maximum COLA of 6%	COLA increase on July 1 of the second calendar year after retirement. Automatic COLA increase is calculated as the first 2% of the CPI plus half of each percent from 2% to 10%, maximum COLA of 6%	COLA increase on July 1 of the second calendar year after retirement. Automatic COLA increase is calculated as the first 2% of the CPI plus half of each percent from 2% to 10%, maximum COLA of 6%
Employee Contributions	5% to DB plan	5% to DB plan	4% to DB plan and 1% to DC plan. Can contribute up to 5% to DC plan.	5% to DB plan
Annual supplement from date of retirement to Social Security normal retirement age	No	No	No	Yes

POLICIES UNDER DEVELOPMENT FOR ADOPTION

1. Purchase of food and other consumables using county funds.
A policy that restricts the use of county funds by any county department to purchase candy, coffee, water and snacks.
2. Purchase of seasonal decorations using county funds.
A policy that prohibits the use of county funds to purchase seasonal decorations.
3. Reimbursement for meals and travel related expenses.
A policy that defines when an employee is reimbursed for meals and other travel expense, the associated rates of reimbursement and the documentation required for claiming reimbursement.
4. Investment of county funds.
A policy that creates an investment board that directs and oversees the investment of county funds.
5. Accruals
A policy that identifies which revenue and expenses are accrued on a 30-day and 60-day basis.
6. Credit Cards
A policy that identifies county credit card uses by position, their purpose, and the record keeping/documentation requirements for transactions.
7. Petty Cash
A policy that identifies the appropriate uses of petty cash and the record keeping and reporting requirements.
8. Uniforms
A policy that identifies the uniform requirements, process of acquisition and reimbursement process.
9. Holiday Compensation
A policy that clearly explains holiday compensation for all employees and minimizes use of compensatory time.