

# NORTHAMPTON COUNTY



TO: Board of Supervisors

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

DATE: May 4, 2016

RE: Additional Budget Information

The attached spreadsheets (tab Scenario 1 and CA-FD) are provided to facilitate further budget discussion at the May 10, 2016 meeting. Both tabs have been updated with actual Compensation Board amounts and the 2% pay raise has been calculated in the financial system.

The CA-FD tab provides an updated summary of actions reflective of the 2 cent tax rate ceiling established for the budget public hearing. This does not mean we have adopted or recommend a 2 cent tax rate. The spreadsheet reflects the current handling of a 2 cent tax increase. As you can see, a significant amount is labeled "Contingency." This is done to balance to the 2 cent tax increase ceiling.

The Scenario 1 tab is the working sheet. It reflects the current tax change. Since the April 25<sup>th</sup> meeting, we have identified additional changes that will be proposed at the May 10<sup>th</sup> meeting. They include:

ITEM	AMOUNT
Add 2 PT Field Workers for Reassessment (\$8,791 each)	\$17,582
Reduce School Contribution	(\$77,476)
Reduce Sheriff's Tires from 150 to 80	(\$8,750)

Additionally, in your 5/10/2016 agenda packet, item #14, you will note a section discussing the potential increase to the trash hauling contract. If a tax rate of \$0.83 would be adopted (\$0.0047 above the equalized rate of \$0.8253), \$27,315 would be available to offset the unbudgeted increase.

I look forward to discussing the FY 2017 Budget at the May 10<sup>th</sup> meeting. If you have any questions, please contact John Andrzejewski at 757-678-0444, ext. 550.

BUDGET WORKSHEET 5/3 KHN & JJA

	Item Amount	Balance	Projected Tax Change	4/25 Meeting
Current Deficit		(\$1,205,261)	\$0.0844	
Restore Water Coolers - Added in	(\$4,370)	(\$1,209,631)	\$0.0847	
Eliminate Johnson Grass Outreach - Deleted	\$5,035	(\$1,204,596)	\$0.0844	
Reduce Sheriff's Vehicle by 1	\$38,938	(\$1,165,658)	\$0.0816	
Remove EMS Phase III (reduce to 8 positions)	\$238,055	(\$927,603)	\$0.0650	
VRS 1.7%/GLIP/Insurance Changes - Savings	\$54,976	(\$872,627)	\$0.0611	X
Reduce EMS OT @ Phase II Level (new item)	\$64,226	(\$808,401)	\$0.0566	X
Capital Reserve Reduction *	\$408,048	(\$400,353)	\$0.0280	X
SRO Position Matching Grant Funds - Increase contingent upon grant	(\$26,142)	(\$426,495)	\$0.0299	X
<b>Adjustment for Comp Board Funding - GF Shared Expenses - Increased Revenue</b>	<b>\$3,196</b>	<b>(\$423,299)</b>	<b>\$0.0296</b>	<b>X</b>
<b>Adjustment for Comp Board Funding - Jail Shared Expenses - Increased Revenue</b>	<b>\$37,636</b>	<b>(\$385,663)</b>	<b>\$0.0270</b>	<b>X</b>
<b>Adjustment for Comp Board Funding - Jail Per Diem - Decreased Revenue</b>	<b>(\$13,619)</b>	<b>(\$399,282)</b>	<b>\$0.0280</b>	<b>X</b>
<b>Unfunded Comp Board position #18 - Decreased Expense</b>	<b>\$44,261</b>	<b>(\$355,021)</b>	<b>\$0.0249</b>	
<b>Comp Board General Fund 2% Pay Raise &amp; Benefits as of 12/1 - Increased Expense</b>	<b>(\$29,272)</b>	<b>(\$384,293)</b>	<b>\$0.0269</b>	<b>X</b>
<b>Comp Board Regional Jail 2% Pay Raise &amp; Benefits as of 12/1 - Increased Expense</b>	<b>(\$26,691)</b>	<b>(\$410,984)</b>	<b>\$0.0288</b>	<b>X</b>
<b>State (Electoral) 2% Pay Raise &amp; Benefits as of 12/1 - Increased Expense</b>	<b>(\$1,028)</b>	<b>(\$412,012)</b>	<b>\$0.0289</b>	<b>X</b>
<b>BOS Employee 2% Pay Raise &amp; Benefits as of 12/1 - Increased Expense</b>	<b>(\$43,503)</b>	<b>(\$455,515)</b>	<b>\$0.0319</b>	
School Adjustment (original increased contribution \$391,781) - Decreased Expense	\$8,329	(\$447,186)	\$0.0313	X
Additional School Adjustment - Decreased Expense	\$3,976	(\$443,210)	\$0.0310	
EMS reduction of Phase II (reduce to 4 positions)	\$236,328	(\$206,882)	\$0.0145	X
Commissioner of the Revenue FT Position (\$38,766) - Decreased Expense	\$38,766	(\$168,116)	\$0.0118	X
General District Court PT Position (\$9,912) - Decreased Expense	\$9,912	(\$158,204)	\$0.0111	X
Parks & Rec FT Position (\$36,890) - In Budget	\$0	(\$158,204)	\$0.0111	X
Certification Raise Adjustments (original request \$16,857 plus taxes of \$1,340) - Decreased Expense	\$8,246	(\$149,958)	\$0.0105	tbd
Solid Waste Software (30,000) - Decreased Expense	\$30,000	(\$119,958)	\$0.0084	X
Paint Eastville Inn (\$20,000) - Decreased Expense	\$20,000	(\$99,958)	\$0.0070	X
Landfill Loader Tires (\$25,000) - In Budget	\$0	(\$99,958)	\$0.0070	X
Reassessment Computer (\$1,500) - Decreased Expense	\$1,500	(\$98,458)	\$0.0069	X
Jail Computers (2@\$2,400 total) - Decreased Expense	\$2,400	(\$96,058)	\$0.0067	X
Sheriff Toughbooks (2@ \$10,000 total) - Decreased Expense	\$10,000	(\$86,058)	\$0.0060	X
Code Compliance (\$56,003) - In Budget **	\$0	(\$86,058)	\$0.0060	X
Economic Development Computer Hardware - Decreased Expense	\$1,700	(\$84,358)	\$0.0059	X

BUDGET WORKSHEET 5/3 KHN & JJA

	Item Amount	Balance	Projected Tax Change	4/25 Meeting
Animal Control Truck (\$44,060) - Not supported. No impact.	\$0	(\$84,358)	\$0.0059	X
Sheriff On-Call Pay (\$14,431) - Not supported. No impact.	\$0	(\$84,358)	\$0.0059	X
Sheriff Training Officer Stipend (\$2,161) - Supported, increased expense.	\$2,161	(\$86,519)	\$0.0061	X
Add PT Building Inspector Position (\$22,025) - Supported, increased expense.	\$22,025	(\$108,544)	\$0.0076	X
Sheriff Dispatcher Raise (\$14,500 plus taxes/benefits) - Not supported. No impact.	\$0	(\$108,544)	\$0.0076	X
<b>New Proposals for 5/12 Meeting:</b>				
Add 2 PT Field Workers for Reassessment (\$8,791 each)	\$17,582	(\$126,126)	\$0.0088	
Reduce School Contribution	(\$77,476)	(\$48,650)	\$0.0034	
Reduce Sheriff's tires from 150 to 80	(\$8,750)	(\$39,900)	\$0.0028	
Partial Offset to Solid Waste Hauling Contract Increase	\$27,315	(\$67,215)	\$0.0047	
<b>Notes:</b>				
Items changed since 4/27 version				
This deficit of \$67,215 results in a tax increase of \$0.0047 (approximately 1/2 penny). The equalized rate of \$0.8253 plus the \$0.0047 increase results in the \$0.83 tax rate.				
* \$300K to Capital Reserve and \$100K to Contingency for EMS or Capital Reserve.				
** PT position (\$22,025 and \$30K for demo)				

BUDGET WORKSHEET 5/3/16 KHN & JJA FOR PUBLIC HEARING

	Item Amount	Balance	Projected Tax Change	4/25 Meeting
Current Deficit				
Restore Water Coolers - Added in	(\$4,370)	(\$1,205,261)	\$0.0844	
Eliminate Johnson Grass Outreach - Deleted	\$5,035	(\$1,209,631)	\$0.0847	
Reduce Sheriff's Vehicle by 1	\$38,938	(\$1,204,596)	\$0.0844	
Remove EMS Phase III (reduce to 8 positions)	\$238,055	(\$927,603)	\$0.0816	
			\$0.0650	
VRS 1.7%/GLIP/Insurance Changes - Savings	\$54,976	(\$872,627)	\$0.0611	X
Reduce EMS OT @ Phase II Level (new item)	\$64,226	(\$808,401)	\$0.0566	X
Capital Reserve Reduction *	\$408,048	(\$400,353)	\$0.0280	X
SRO Position Matching Grant Funds - Increase contingent upon grant	(\$26,142)	(\$426,495)	\$0.0299	X
<b>Adjustment for Comp Board Funding - Increased Revenue</b>	<b>\$3,196</b>	<b>(\$423,299)</b>	<b>\$0.0296</b>	<b>X</b>
<b>Adjustment for Comp Board Funding - Increased Revenue</b>	<b>\$37,636</b>	<b>(\$385,663)</b>	<b>\$0.0270</b>	<b>X</b>
<b>Adjustment for Comp Board Funding - Decreased Revenue</b>	<b>(\$13,619)</b>	<b>(\$399,282)</b>	<b>\$0.0280</b>	<b>X</b>
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<b>BOS Employee 2% Pay Raise &amp; Benefits as of 12/1 - Increased Expense</b>	<b>(\$43,503)</b>	<b>(\$455,515)</b>	<b>\$0.0319</b>	
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Add PT Building Inspector Position (\$22,025) - Supported, increased expense.	\$22,025	(\$108,544)	\$0.0076	X
Sheriff Dispatcher Raise (\$14,500 plus taxes/benefits) - Not supported. No impact.	\$0	(\$108,544)	\$0.0076	X
Revenue to attain 2 cent tax increase per BOS agreed ceiling for public hearing	\$285,612	\$177,068		
Contingency to balance budget	(\$177,068)	\$0		

Notes:

Items changed since 4/27 version

\* \$300K to Capital Reserve and \$100K to Contingency for EMS or Capital Reserve.

\*\* PT position (\$22,025 and \$30K for demo)