

Northampton County



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MEMORANDUM:

TO: Board of Supervisors Finance Committee
FROM: John D. Chandler, Director of Finance
DATE: May 12, 2020
RE: FY 2021 Expenditures – Modified to account for Post COVID-19 impact

I am pleased to provide the following Post COVID-19 Summary of Expenditures with regard to the FY 2021 County Budget separated into major topics as outlined below. This summary reflects the requirements submitted by the **Department Heads** and post COVID-19 recommendations from the **Finance Director**, **County Administrator** and **Finance Committee**.

Expenditure Report

Herein are the Pre & Post COVID-19 FY 2021 budgets summarized by Fund. The report shows expenses for FY 2016, FY 2017, FY 2018, FY2019, FY 2020 Adopted Budgets, FY 2021 Departmental Requests, FY2021 Finance Director/County Administrator Recommendations and Post COVID-19 changes. Calculations include the difference between the FY 2020 Adopted Budget vs. FY21 Finance Director/CA recommendations, the FY 2021 Finance Director vs. FY2021 Department Requests and Pre/Post COVID-19 changes.

Pre-COVID-19 proposed a previously approved Commonwealth budget providing a one-time 2% Bonus payable Dec. 1st 2020, to all County employees. This has subsequently been deferred until a later time by the Commonwealth and the County. If the Commonwealth revisits the 2% bonus, the County will revisit too. Additionally, we originally proposed implementation of the salary study recommendation of step increases of 1.5% to be effective on January 1, 2021. This too is recommended for deferral with the intent to implement the 1.5% step on January 1, 2022.

Insurance medical expenses are based on the County changing providers to The Local Choice (TLC) with significant savings in employer contributions and employee premiums (avg. employee who participates in the wellness program will save \$1,915 per year) for most employees. Insurance employer contribution will decrease (proposed decrease in employer contribution from \$325 per pay period to \$290.50 and an increase to the wellness plan from \$50 per pay period to \$64) resulting in approximately \$115,000 in employer contribution savings vs. the FY20 budget. Additionally, the County budgeted, in Contingency, ½ of employee historical non participation of employer medical and wellness benefits resulting in a \$186,816 budget savings.

Capital Outlays

Section I contains a detail/summary of capital outlays by department for multiple funds.

Operating Request

Section II contains a summary, by department, of the changes from FY21 County Administrator amounts vs. FY20 adopted budget for operating items.

Personnel Requests

Section III contains no new personnel changes. Post COVID-19 budget does not have any new positions and defers all employee pay adjustments.

Outside Agency Requests

Section IV contains a summary of requests made by outside agencies and departments such as fire and rescue stations, libraries, and economic and community development entities. Post COVID-19 has a 2.5% reduction for all outside agencies except first responder agencies.

Transfers Out

Section V In addition to Federal and State assistance, fines, penalties and other sources of revenue, the County supports all departments with General Fund monies. Section V also contains a summary of the funding provided to departments in order for them to meet their operational requirements.

Schools

The School Board's Proposed Budget for Fiscal Year 2021 requested an additional \$287,000 in County funds from FY20. Pre COVID-19 we were proposing an additional \$150,000 vs. the County funded FY20 amount. Post COVID-19 currently recommends a \$91,736 reduction vs. FY20 budget. Note, the School Board used \$200,000 of remaining FY19 budgeted funds to meet the funding request gap for the FY20 budget. The above includes a continuation of this practice in FY21. If this is not duplicated again this year, the County would have required \$487,000 more than FY20 to fund the School Board's request.

Budget Requests – Board of Supervisors

The Board focus has been:

- Economic and Community Development opportunities
- Provide required resources to complete all elements of the Comprehensive Plan
- Develop a plan for a potential Community Center at the Machipongo School
- Secure internal and external resources needed to update County Zoning Ordinances (legal compliance, use definitions, districts and performance)
- Continue the program to demolish dangerous structures focusing on the towns
- Continue County/School efforts to enhance/remodel the Northampton Middle/High School

The Staff's focus has been:

- Continue developing/implementing a plan for expansion of the Bayview Convenience Center
- Fill and maintain authorized staff levels
- Continue to use grant funding to complete Brownfield studies and make recommendations based on results
- Support new business initiatives with timely responses to planning and permitting
- Equitable pay for all employees
- Required Capital enhancements to meet County needs
- Maintain existing equipment/assets in proper working order
- Continue efforts to increase collection % rates on Current Year Taxes due
- Maximize return on investment on County Cash balances

Summary Expenditure Report – Pre-COVID-19

Fund Code	Fund Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 Departmental Requests	2021 County Admin.	2021 County Admin. - FY20 Adopted	2021 County Admin. - FY21 Dept. Req.
100 Total	General	\$ 26,158,548	\$ 25,789,732	\$ 26,936,653	\$ 27,843,623	\$ 30,392,286	\$ 32,461,006	\$ 31,686,131	\$ 1,293,845	\$ (774,875)
221 Total	Harbor Improvement Fund	\$ -	\$ 22,599	\$ 92,741	\$ 347,107	\$ 57,773	\$ 33,210	\$ 65,001	\$ 7,228	\$ 31,791
225 Total	Eastern Shore Regional Jail	\$ 3,559,703	\$ 3,666,238	\$ 3,938,416	\$ 4,130,467	\$ 4,639,046	\$ 4,295,478	\$ 4,328,784	\$ (310,262)	\$ 33,306
401 Total	General Debt Service	\$ 2,760,631	\$ 2,757,516	\$ 2,762,331	\$ 2,758,938	\$ 2,757,967	\$ 2,765,165	\$ 2,785,793	\$ 27,826	\$ 20,628
490 Total	School Debt Service	\$ 541,912	\$ 119,206	\$ 120,433	\$ 2,263,985	\$ 228,151	\$ 1,375,065	\$ 1,375,065	\$ 1,146,914	\$ -
501 Total	Public Utilities Fund	\$ 189,627	\$ 196,492	\$ 222,651	\$ 199,218	\$ 314,849	\$ 323,132	\$ 322,651	\$ 7,802	\$ (481)

Summary Expenditure Report – Post-COVID-19

Fund Code	Fund Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 County Admin. Rec.	2021 Budget Comm. Rec.	Change Pre-COVID-19 vs. Post COVID-19
100 Total	General	\$ 26,158,548	\$ 25,789,732	\$ 26,936,653	\$ 27,843,623	\$ 30,392,286	\$ 31,686,131	\$ 30,453,869	\$ (1,232,262)
221 Total	Harbor Improvement Fund	\$ -	\$ 22,599	\$ 92,741	\$ 347,107	\$ 57,773	\$ 65,001	\$ 65,001	\$ -
225 Total	Eastern Shore Regional Jail	\$ 3,559,703	\$ 3,666,238	\$ 3,938,416	\$ 4,130,467	\$ 4,639,046	\$ 4,328,784	\$ 4,258,402	\$ (70,382)
401 Total	General Debt Service	\$ 2,760,631	\$ 2,757,516	\$ 2,762,331	\$ 2,758,938	\$ 2,757,967	\$ 2,785,793	\$ 2,785,793	\$ -
490 Total	School Debt Service	\$ 541,912	\$ 119,206	\$ 120,433	\$ 2,263,985	\$ 228,151	\$ 1,375,065	\$ 1,375,065	\$ -
501 Total	Public Utilities Fund	\$ 189,627	\$ 196,492	\$ 222,651	\$ 199,218	\$ 314,849	\$ 322,651	\$ 321,867	\$ (784)

Summary: Major Items/Changes FY20 vs. FY21 by Fund

100 General Fund	\$31,686,131	(\$1,232,262)	\$30,453,869
I. Capital items Total Budget	\$1,511,109	(\$128,500)	\$1,382,609
II. Operating Total Budget	\$5,423,009	(\$198,621)	\$5,224,388
III. Personnel Total Budget	\$9,306,208	(\$274,040)	\$9,032,168
IV. Payments to Joint Operations & Contingency Budget	\$827,360	(\$154,985)	\$672,375
V. Transfer to Other Funds Budget	\$14,618,445	(\$476,116)	\$14,142,329
Total Change FY 2021 vs. FY2020	<u>\$1,293,845</u>	<u>(\$1,232,262)</u>	<u>\$61,583</u>

221 Harbor Improvement Fund	\$65,000	\$0	\$65,000
I. Capital items Budget	\$65,000	\$0	\$65,000
Total Change FY 2021 vs. FY2020	<u>\$7,227</u>	<u>\$0</u>	<u>\$7,227</u>

225 Eastern Shore Regional Jail (ESRJ) Fund	\$4,328,784	(\$70,382)	\$4,258,402
I. Capital items Budget	\$0	\$0	\$0
II. Operating Budget	\$1,043,700	(\$418)	\$1,043,282
III. Personnel Budget	\$3,285,084	(\$69,964)	\$3,215,120
Total Change FY 2021 vs. FY2020	<u>(\$310,262)</u>	<u>(70,382)</u>	<u>(\$380,644)</u>

401 General Debt Service Fund	\$2,785,793	\$0	\$2,785,793
Total Change FY 2021 vs. FY2020	<u>\$27,826</u>	<u>\$0</u>	<u>\$27,826</u>

490 School Debt Fund	\$1,375,065	\$0	\$1,375,065
Total Change FY 2021 vs. FY2020	<u>\$1,146,914</u>	<u>\$0</u>	<u>\$1,146,914</u>

501 Public Utilities Fund	\$322,651	(\$784)	\$321,867
I. Capital items Budget	\$110,000	\$0	\$110,000
II. Operating	\$152,840	\$0	\$152,840
III. Personnel	\$59,811	(\$784)	\$58,960
Total Change FY 2021 vs. FY2020	<u>\$7,802</u>	<u>(\$784)</u>	<u>\$7,018</u>

FY2021 COVID-19 Potential Financial Impacts

GF Revenue Reduction options:	\$ Change Pre COVID-19 vs. Post COVID-19	Scenario #3 Changes/Reductions from County Administrator Balanced budget prior to COVID-19 (Used for FY21 Budget)
General Property Taxes <small>(Note RE \$ < would be supplemented from Undesignated Fund Balance)</small>	(\$1,023,024)	(5.0%)
Other Local Taxes	(\$641,562)	(25%)
I. Sales Taxes	(\$362,812)	(25%)
II. Recordation	(\$47,500)	(25%)
III. Transient Occupancy Tax	(\$131,250)	(25%)
IV. Food & Bev.	(\$100,000)	(25%)
Permits	(\$21,450)	(20%)
Fines	(259,040)	(40%)
Use of \$ (Current forecast 1% interest)	\$0	0%
Charges for Service	\$0	0%
Court Costs	\$0	0%
Recreation Fees	(\$10,420)	(20%)
Sheriff Secondary	\$0	0%
Transfer from Capital Fund	(\$128,500)	(7.7%)
Transfer from Other Funds <small>(to supplement RE collection reduction)</small>	\$868,554	
Shared Expenses Commonwealth COIN reduction - removed 2% bonus	(\$80,438)	(4.3%)
Forecast Revenue Reduction vs. Pre COVID-19	(\$2,164,434)	(6.8%)
Revenue contribution Undesignated Fund Balance	<u>\$868,554</u>	
Net Forecast Revenue Reduction vs. Pre COVID-19	<u>(\$1,295,880)</u>	(4.0%)

GF Expense reduction options:	\$ Change Pre COVID-19 vs. Post COVID-19	Scenario #3 Changes/Reductions from County Administrator Balanced budget prior to COVID-19 (Used for FY21 Budget)
No new positions		
2% Bonus Removed from Commonwealth Budget (will review if Commonwealth revisits in FY21)	(\$169,806)	No
1.5% Step from Compensation Plan (Defer until 7-1-2021 unless revenues available to fund)	(\$66,812)	No
Prof. Services Delay some Professional services fees relating to implementation of zoning ordinance findings	(\$30,000)	
Code Enforcement		
Repairs & Maint., Maintenance Contracts, Other Contracted Services, Printing, Advertising, Postage, Travel, Fuel Etc.	(\$165,532)	Approx. (2.5%)
School contribution from requested \$9,285,596 Pre COVID-19 County budget had anticipated a \$150,000 increase reducing the School requested \$286,000 increase vs. FY20. Note – above excludes \$200,00 from FY20 mirroring last year Netting to a (\$91,736) reduction in County funding vs. FY20 (Original School budget raises \$613,622)	(\$241,736)	(2.6%)
Capital Expenses	(\$128,500)	(8.5%)
All other Outside Agencies – Excludes First Responder Agencies	(\$24,476)	(2.5%)
NC Tourism Capital – based on reduced TOT tax revenue	(\$37,500)	(45%)
ESVA Tourism – based on reduced TOT tax revenue	(\$22,500)	(14.2%)
Department of Social Services	(\$50,000)	(9.7%)
ESVA 911	(\$26,412)	(6.1%)
ESRJ	(\$146,880)	(7.1%)
Contingency	(\$122,108)	(89%)
Total	(\$1,232,262)	(3.9%)

Detail: Major Items/Changes FY20 vs. FY21 by Fund

100 General Fund	\$31,686,131	(\$1,232,262)	\$30,453,869
I. Capital items Total Budget	\$1,511,109	(\$128,500)	\$1,382,609
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
FY20 Approved that will not be completed in FY20			
A. Tax Software Treasurer/COR	\$250,000		\$250,000
B. Water Supply System for Firefighting (Capeville)	\$39,876		\$39,876
C. Bayview Convenience Center Expansion	\$200,000		\$200,000
FY21 Requests			
D. Replace Courthouse 80 Ton HVAC Rooftop unit	\$175,000		\$175,000
E. Renovations to Old Middle School	\$200,000		\$200,000
F. Sheriff request for Pole Barn FY20 deferred (Vehicle repairs/outfitting, mobile command housing, case file storage area etc.)	\$88,000		\$88,000
G. Replacement Ambulance – 2011 / 150k+ miles (Applied for Virginia Rescue Squad Grant with budgeted revenue of 50% grant of \$115,000. If the grant is approved, we could receive up to 80% grant)	\$225,000		\$225,000
H. Sheriff vehicles Qty. 2 (Replacing two 2012 Dodge Chargers 90k/135k miles / a Charger & Durango) Purchase in FY20 with vacancy savings \$	\$63,500	(\$63,500)	\$0
I. Solid Waste – replace 5 rolloffs, 8 green boxes & a compactor unit	\$49,833		\$49,833
J. Solid Waste- Used pickup to replace a 97 pickup that is currently not approved for road use	\$15,000		\$15,000
K. VOIP Server & Software upgrade – Phone	\$62,000		\$62,000
L. 27 AED's (45 in FY20 budget) <ul style="list-style-type: none"> • Replace in 15 Sheriff Vehicles \$25,500 • Add to local police vehicles \$20,400 (Recommend to give current AED's in Sheriff vehicles to Local Police vehicles saving \$20,400) 	\$45,900		\$45,900
M. Planning - replace 2004 Chevy Tahoe with 140k + miles / small 4WD SUV – Defer until FY22	\$35,000	(\$35,000)	\$0
N. Facilities Management – replace 2005 F150 with 200k + miles / similar – Defer until FY22	\$30,000	(\$30,000)	\$0
O. Facilities Management – Zero turn replacement, service body addition, middle school security camera system & tower removal	\$32,000		\$32,000
P. FY 2020 Total Capital approved \$967,113	(\$967,113)		(\$967,113)
Total Capital Requests Change	\$543,996	(\$128,500)	\$415,496
II. Operating Total Budget	\$5,423,009	(\$198,621)	\$5,224,388
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
A. Increases in Solid Waste services	\$73,590	(\$8,000)	\$65,590
B. Repairs & Maintenance	\$58,188	(\$15,500)	\$42,688
C. Tuition & Registration	\$16,395	(\$1,000)	\$15,395
D. Travel – new request from EMS	\$21,805	(\$5,000)	\$16,805
E. Professional Services most from comp. Plan Consultant	\$42,500	(\$30,000)	\$12,500
F. Fees & Charges	\$2,504	(\$67,992)	(\$65,488)

G. Comp. Board Reassessment	\$16,294		\$16,294
H. E-Summons	\$35,000	(\$14,000)	\$21,000
I. Planning – Additional Dangerous Structure removal	\$58,000	\$0	\$58,000
J. Outside Agencies (\$22,500 ESVATC < TOT)	\$11,262	(\$40,511)	(\$29,249)
K. All other requests	\$208	(\$16,618)	(\$16,410)
Total Operating Requests Change	\$335,746	(\$198,621)	\$137,125
III. Personnel Total Budget	\$9,306,208	(\$274,040)	\$9,032,168
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
A. New Commonwealth Attorney - Attorney I position - Board approved FY20 Commonwealth unfunded mandate	\$64,541	\$0	\$64,541
B. Part-Time/OT increase EMS, FM & Solid Waste	\$52,613	(\$11,723)	\$40,890
C. VRS Increase in contribution factor from 8.14% to 8.89%	\$49,360	\$0	\$49,360
D. 2% Commonwealth approved one-time Bonus – Constitutional officers & FT County Employees	\$95,729	(\$95,729)	\$0
E. 1.5% Step for all County Positions	\$57,040	(\$57,040)	\$0
F. Commissioner of Revenue – 4 Year complete field assessment (4 PT Employees) COR will perform an inhouse reassessment vs. field visits	\$101,041	(\$101,041)	\$0
G. Electoral Board now paid in Payroll vs. Payables per IRS	\$18,512	\$0	\$18,512
H. Worker’s Compensation rate increase	\$26,323	\$0	\$26,323
I. Health insurance Wellness change	(\$56,342)	(\$8,507)	(\$64,849)
J. Misc. Increases/decreases (FY20 Salary Study implementation)	\$114,318		\$114,318
Total Personnel Requests Change	\$523,135	(\$274,040)	\$249,095
IV. Payments to Joint Operations & Contingency Budget	\$827,360	(\$154,985)	\$672,375
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
A. Eastern Shore Public Library	\$32,334	(\$4,526)	\$27,808
B. ESVA 911 Commission			
i. Public Safety Radio System Phase I	\$50,000		\$50,000
ii. New Position Sr. 911 Officer	\$21,642	(\$21,642)	\$0
iii. Consultant Dispatch Consolidation	\$10,915		\$10,915
iv. Misc. equipment	\$9,160		\$9,160
v. Comm. Tax est. revenue <	\$13,775		\$13,775
vi. Promotions/Raises/Benefits/Other	\$20,920	(\$4,770)	\$16,150
Total	\$126,412	(\$26,412)	\$100,000
C. ES Community Services Board	\$1,521	(\$1,939)	(\$418)
D. Contingency	(\$135,824)	(\$122,108)	(257,932)
Total Payments to Joint Operations Change	\$24,443	(\$154,985)	(\$130,542)
V. Transfer to Other Funds Budget	\$14,618,445	(\$476,116)	\$14,142,329
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
A. Northampton County Public Schools (Pre-COVID Request > \$286.9k + \$200k funded from FY20)	\$150,000	(\$241,736)	(\$91,736)

B. Dept. of Social Services	\$0	(\$50,000)	(\$50,000)
C. ESRJ	(\$284,461)	(\$146,880)	(\$431,341)
D. School Debt & County Debt (School \$1,097 County \$29,889)	\$30,986	\$0	\$30,986
E. NC Tourism Capital	(\$30,000)	(\$37,500)	(\$67,500)
Total Transfer	(\$133,475)	(\$476,116)	(\$609,591)
Total Change FY 2021 vs. FY2020	<u>\$1,293,845</u>	<u>(\$1,232,262)</u>	<u>\$61,583</u>

221 Harbor Improvement Fund	\$65,000	\$0	\$65,000
Capital items Budget	\$65,000	\$0	\$65,000
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
A. Oyster restroom upgrades – Virginia Port Authority Grant Application	\$40,000	\$0	\$40,000
B. Morley’s Wharf Kayak Launch – Virginia Port Authority Grant Application	\$15,000	\$0	\$15,000
C. Wise Point Kayak Launch	\$10,000	\$0	\$10,000
D. Less Last year Capital	(\$57,773)	\$0	(\$57,773)
Total Change FY 2021 vs. FY2020	<u>\$7,227</u>	<u>\$0</u>	<u>\$7,227</u>

225 Eastern Shore Regional Jail (ESRJ) Fund	\$4,328,784	(\$70,382)	\$4,258,402
Capital items Budget	\$0	\$0	\$0
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
A. ESRJ – None	\$0		
B. Less Last Year Capital	(\$300,000)	\$0	(\$300,000)
Total Capital Requests Change	(\$300,000)	\$0	\$0
Operating Budget	\$1,043,700	(\$418)	\$1,043,282
A. Decreases in Wastewater & Water	(\$78,241)	(\$418)	(\$78,659)
B. Reentry Program	\$30,000	\$0	\$30,000
C. All other requests	(\$3,919)	\$0	(\$3,919)
Total Increase Operating	(\$52,160)	(\$418)	(\$52,578)
Personnel Budget	\$3,285,084	(\$69,964)	\$3,215,120
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
A. 2% Commonwealth approved one-time Bonus – Constitutional officers & FT County Employees	\$48,606	(\$48,606)	\$0
B. 1.5% Step for all County Positions	\$19,650	(\$19,650)	\$0
A. Health insurance Wellness change	(\$30,059)	\$0	(\$30,059)
B. Misc. Increases/decreases	\$3,701	(\$1,708)	\$1,993
Total Personnel Changes	\$41,898	(\$69,964)	(\$28,066)
Total Change FY 2021 vs. FY2020	<u>(\$310,262)</u>	<u>(70,382)</u>	<u>(\$380,644)</u>

401 General Debt Service Fund	\$2,785,793	\$0	\$2,785,793
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
A. County Debt	\$27,826	\$0	\$27,826
Total Change FY 2021 vs. FY2020	<u>\$27,826</u>	<u>\$0</u>	<u>\$27,826</u>

490 School Debt Fund	\$1,375,065	\$0	\$1,375,065
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
A. Northampton County School Debt (Prior to new bond issuance)	\$1,097	\$0	\$1,097
B. New Bond Issuance - Interest Only Year 1 & 2	\$1,145,817	\$0	\$1,145,817
Total Change FY 2021 vs. FY2020	<u>\$1,146,914</u>	<u>\$0</u>	<u>\$1,146,914</u>

501 Public Utilities Fund	\$322,651	(\$784)	\$321,867
Capital items Budget	\$110,000	\$0	\$110,000
	Pre-COVID-19 Change FY21 vs. FY20	Change Post COVID vs. Pre COVID	Post-COVID19
A. Water treatment system (Government Complex) FY20 approved not completed	\$65,000	\$0	\$65,000
B. Recoat failing interior walls of WWTP Tanks	\$25,000	\$0	\$25,000
C. Upgrade WWTP Effluent Irrigation System	\$20,000	\$0	\$20,000
D. FY 2020 Total Capital \$55,000	(\$55,000)	\$0	(\$55,000)
Total Capital Requests Change	<u>\$55,000</u>	<u>\$0</u>	<u>\$55,000</u>
Operating	\$152,840	\$0	\$152,840
A. Repairs & Maintenance	(\$17,000)	\$0	(\$17,000)
B. Computer Hardware	(\$30,200)	\$0	(\$30,200)
C. All other requests	<u>\$20,060</u>	<u>\$0</u>	<u>\$20,060</u>
Total Increase Operating	(\$27,140)	\$0	(\$27,140)
Transfer-General Fund			
A. Transfer-General Fund Loan for pump	(\$4,275)	\$0	(\$4,275)
Total Increase Operating	(\$4,275)	\$0	(\$4,275)
Personnel	\$59,811	(\$784)	\$58,960
A. 2% Commonwealth approved one-time Bonus – Constitutional officers & FT County Employees	\$507	(\$507)	\$0
B. 1.5% Step for all County Positions	\$277	(\$277)	\$0
C. Reallocation of Asst. Dir. of Maintenance from: 80% Utility/20% Admin. to 20% Utility/80% Admin.	(\$11,488)	\$0	(\$11,488)
D. Health insurance Wellness	(\$4,306)	\$0	(\$4,306)
E. Misc. Increases/decreases	<u>(\$773)</u>	<u>\$0</u>	<u>(\$773)</u>
Total Personnel	(\$15,783)	(\$784)	(\$16,567)
Total Change FY 2021 vs. FY2020	<u>\$7,802</u>	<u>(\$784)</u>	<u>\$7,018</u>