



## ***FY 2018-2019 Recommended Budget***

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## INTRODUCTION

Welcome to the County of Yadkin's Annual Recommended Budget. Through this document we wish to convey what County government is doing to maintain the quality of life in Yadkin County and the improvements we are making within our community.

This budget serves four basic functions for County Commissioners, staff, citizens of Yadkin County, and others. First, it is a policy document that articulates the County Commissioners' priorities and goals for the upcoming year. Secondly, it serves as an operations guide for staff in developing goals and objectives for the fiscal year and in monitoring and evaluating progress toward those goals. Thirdly, the budget is a financial device for the projection of revenues and expenditures; it authorizes expenditures and the means for financing them; and, is a control mechanism for spending limits. Finally, it is a way to communicate to citizens how public money is being spent and what is being accomplished with those expenditures. We hope readers come away with a better understanding of County services in general and specifically what will be done in Yadkin County during the fiscal year 2018-19.

Yadkin County staff is committed to the County vision of maintaining and promoting the County's rural heritage, character and values, while being good stewards of our resources and providing excellence in programs, safety and service. We embrace growth and innovation while fostering an environment where all may live, work and play.

The strategic areas designed by the County Commissioners to fulfill the County vision include:

- Protecting the Financial Position of the County, Re-establishing Healthcare in Yadkin County,
- Expanding Water and Sewer,
- Developing a Comprehensive Economic Development Plan,
- Continuing to Work with the Yadkin County Public Schools and Surry Community College,
- Expanding the Parks and River Accesses in the County,
- Reviewing County Properties for Need and Improvements, and
- Measuring performance to ensure service effectiveness

It is the hope of County staff that, by using this guide and working with County residents, County government can better meet the needs of every citizen.

### READER'S GUIDE

The budget begins with the County Manager's budget message that contains key features of the budget as recommended by the County Manager. Highlights of the proposed work plan and information about the financial condition of the County are also included.

The first section in the document, the Budget Summary, summarizes the total County budgeted revenues and expenditures as well as the total General Fund budget. The Budget Summary section also includes a listing of appropriations by funds, an accounting term which simply means a balanced set of revenues and expenses. The County of Yadkin has established separate funds for the purpose of reporting and accounting for all financial transactions. Each fund represents a separate financial and accounting entity established for the purpose of carrying out a specific set of activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations that pertain to the operations or resources of the fund.

Each fund is categorized by *personnel, operating, program, capital outlay* and *debt service*.

The General Government section provides expenditure summaries for the General Fund departments. Each department is shown separately.

The next section summarizes the budgets of the County's Special Revenue and Enterprise Funds. An enterprise fund is a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Expenditures in these funds are financed primarily through user fees.

This section of the budget also includes one internal service fund that centralizes the employee health insurance expenditures.

### BUDGETARY FUND STRUCTURE

The County of Yadkin budget consists of two overarching fund types, governmental and proprietary funds.

**Governmental Funds** are used to account for those functions reported as governmental activities. Most of the County's basic services are accounted for in governmental funds.

The County of Yadkin has two types of **Proprietary Funds**: *Enterprise and Internal Service*. *Enterprise Funds* are used to report the same functions presented as business-type activities and *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the functions of the County of Yadkin. The County uses an Internal Service Fund to account for its employee's health insurance in the Self-Insurance Fund.

### FUNDS SUBJECT TO APPROPRIATION BY CATEGORY

The *General Fund (10)* is the general purpose fund of the County of Yadkin. It was established to account for all financial resources, except those required by State law, local ordinance, and generally accepted accounting principles, to be accounted for in another fund. General Fund revenues primarily include property taxes, sales taxes, and revenues from state and federal governments, fees, and permits. The major operating activities include general government, public safety, education, health and human services, cultural and recreational, debt service and other governmental service functions.

The *Emergency Telephone Fund (27)* includes revenues and expenditures associated with the restricted revenues that come into the County through a 911 surcharge on individuals' phone bills to support the expenditures required for Communication Centers to receive emergency phone calls for fire, law enforcement and medical services. These expenditures are restricted to those authorized by North Carolina General Statute and approved by the NC 911 Board.

The *Law Enforcement Fund (74)* includes revenues and expenditures associated with federal drug seizure funds and can only be spent for specified law enforcement needs.

The *Fire Service Districts Fund* is property tax revenues that are generated from individual tax levies for each of the ten fire districts within Yadkin County. There are two types of fire districts in Yadkin County: Rural Fire Protection Districts and Fire Service Districts. Arlington, Buck Shoals and West Yadkin Districts are Rural Fire Protection Districts that were created by petition and voted upon by their property owners. Boonville, Courtney, East Bend, Fall Creek, Forbush, Lone Hickory and Yadkinville Districts were created by the Board of County Commissioners. The Board of Commissioners currently serve as the governing bodies of all of the districts and have a contractual arrangement with local non-profit fire departments to provide the necessary services to the citizens of Yadkin County.

The County has the responsibility to oversee how these funds are spent by the fire departments and to hold them accountable for taxpayer dollars.

The capital category provides for building and park improvement projects, as well as various other physical improvement projects which typically cost over \$5,000, have a useful life greater than one year, and are approved by the County Commissioners. Yadkin County has a modest capital budget that is funded annually within the operating budget, with major capital projects being authorized through specific Project Ordinances.

The purpose of the Capital Project Funds, which are not included in this budget document, is to account for the financial resources segregated for the acquisition or construction of major capital facilities. The budgets within these funds are adopted for the life of the project, with revenues and expenditures accumulating until the year in which the project is completed. The County currently has four on-going Capital Projects: Yadkin County Agricultural & Educational Building, Golden Leaf Grant for Hospital Infrastructure Improvements, East Bend Waterline and Baseball/Soccer Fields Project. All four of these should be completed and closed in FY2019. There will be two additional capital projects approved in FY2019: Phase II of the Yadkin County Memorial Park and construction of a new Sheriff's Administrative Building.

### **BUDGET PREPARATION AND ADOPTION**

The Budget Process begins with Department Directors making requests for new positions, reclassifications, new technology needs and new capital requests in January or February. They also identify any issues that may affect the upcoming fiscal year services that the Commissioners need to be aware of as they provide direction for the upcoming budget. Shortly thereafter, the Commissioners' Budget Retreat is held wherein the County's financial condition and future forecasts are reviewed. This is also an opportunity for the Commissioners to develop goals and objectives for the upcoming year.

In accordance with North Carolina State Statutes, departments must submit a budget request to the Budget Officer (County Manager) before April 30 of each fiscal year. For the County of Yadkin, the deadline for Departmental submissions is typically the end of March. This year, a different approach was used. Department Directors were provided a number that reflected their average of actual expenditures over the last five years as a target number for their budget requests. Once departmental budget requests are submitted, the County Manager reviews them and their justifications. The Manager



prepares a recommended budget and makes revisions as necessary in the operating budgets, the capital budgets, and the revenue estimates, until a final recommended budget document is produced in May.

According to North Carolina General Statutes, a budget message and a balanced budget must be submitted to the Commissioners no later than June 1. In the County of Yadkin, these are typically submitted to the Board of Commissioners in May. After a formal budget submission to Commissioners, work sessions are conducted with the Commissioners as needed, and a public hearing is held to provide an opportunity for all citizens to have input in the budget. In accordance with North Carolina General Statutes, final adoption of the budget must take place before July 1 of each year.

In accordance with the North Carolina General Statutes, the County prepares and adopts the budget on the modified accrual basis of accounting, in which revenues are recorded when the amount becomes measurable and available, and expenditures are recorded when the liability is actually incurred. Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended operating budget funds revert to fund balance at the close of the fiscal year. Unexpended capital project reserve funds are carried forward life-to-date until the project is officially closed.

Throughout the fiscal year the County's financial accounting system maintains a modified accrual method as the adopted budget. At year-end, the County's Annual Financial Report is prepared on a basis consistent with "generally accepted accounting principles" or GAAP. This basis of accounting conforms to the way the County prepares its budget with some exceptions. The most notable exception is that the County's enterprise funds are converted from the modified accrual basis of accounting to the full accrual basis for financial statement presentation purposes. In the accrual basis, revenues are recognized when they are earned and expenses are recognized when they are incurred. This change between the budget and the financial report for the Enterprise funds provides for some significant differences. One is that depreciation is recorded as an expense in the Financial Statements and is not recognized at all in the budget. Another is that capital outlay and principal debt service payments are identified as expenditures in the budget, but reported as adjustments to the balance sheet in the Financial Statements.

The following chart summarizes when accrual and modified accrual are used for the basis of reporting and the basis of budgeting:

<b>Fund</b>	<b>Basis of Budgeting</b>	<b>Basis of Reporting</b>
General	Modified Accrual	Modified Accrual
Special Revenue	Modified Accrual	Modified Accrual
Enterprise	Modified Accrual	Accrual

## **BUDGET PREPARATION PROCESS**

### **SCHEDULE OF EVENTS FOR THE PREPARATION OF THE FY2018-19 BUDGET**

<b>Event</b>	<b>Date</b>
New Position, Reclassifications, Technology, Capital Requests	February 9, 2018
Commissioners' Budget Retreat	February 13, 2018
Budget direction given to Department Directors	February 28, 2018
Departmental and Outside Agency budget requests due	March 28, 2018
Budget Submission to the County Commissioners	May 31, 2018
Public Hearing on Budget at County Commissioners Meeting	June 12, 2018
Budget Adoption	TBD

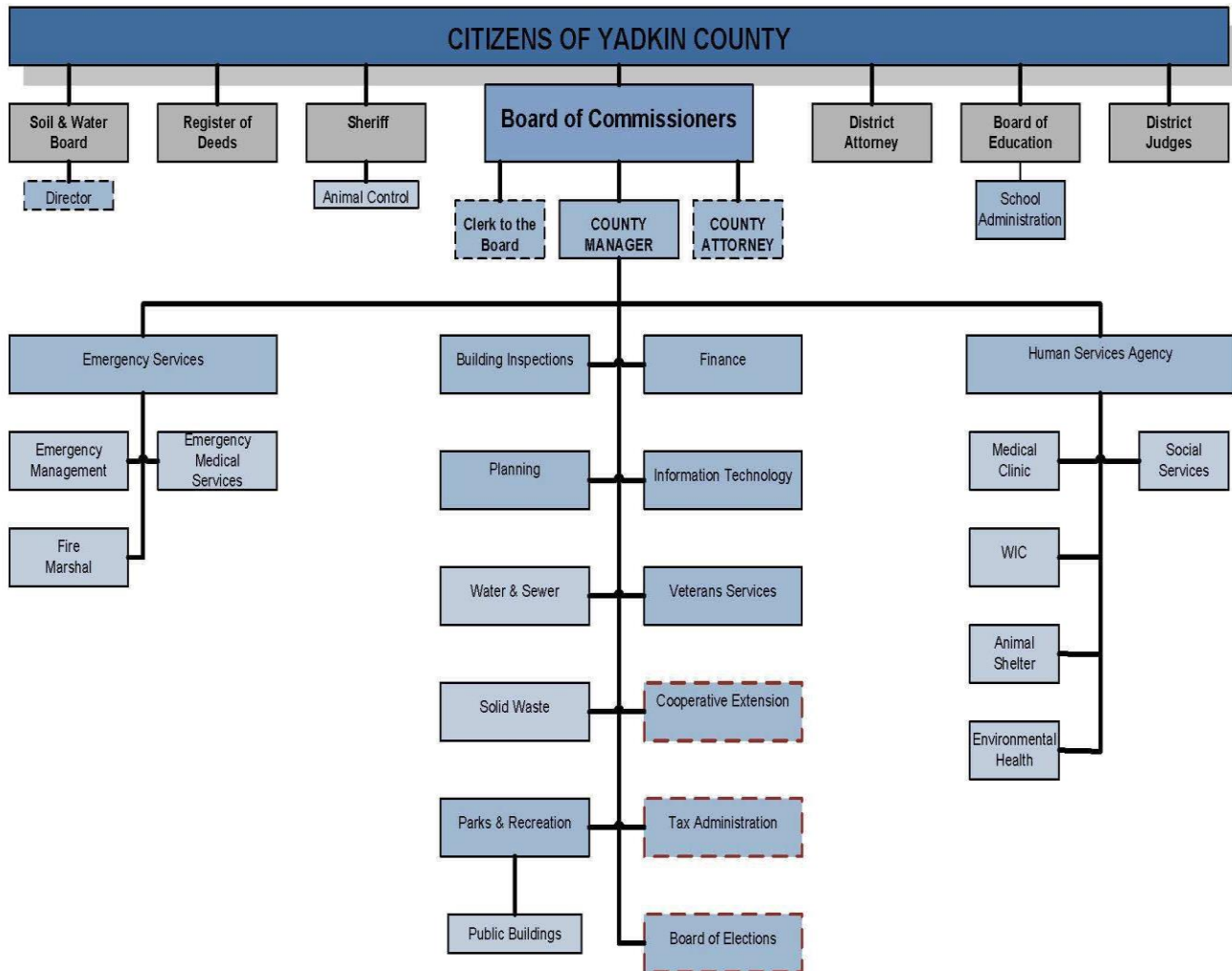
## **BUDGET AMENDMENT PROCESS**

Proposed amendments to the budget may be submitted at any time during the year by a Department Director to the County Finance Officer. The County Manager is authorized to transfer funds \$5,000 or less within a department. Any funds transfer greater than \$5,000 or that amends the departmental adopted budget must be approved by County Commissioners.

All proposed ordinance amendments are reviewed by the Finance Officer and submitted to the Board of Commissioners for approval. The Finance Officer prepares all Capital Project Fund Ordinance amendments.

## ORGANIZATIONAL STRUCTURE

### Yadkin County Organizational Structure



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## FINANCIAL MANAGEMENT POLICIES

Financial Management Policies serve as guidelines for the preparation and operation of the annual budget. They are designed to complement the North Carolina Local Government Budget and Fiscal Control Act, recommendations of the Local Government Commission (LGC), and the Government Finance Officers' Association. These policies were developed by Finance staff and were formally adopted by the County Commissioners effective March 7, 2016. These policies are used to frame major policy initiatives and are reviewed during each budget process to ensure continued relevance and to identify any gaps that should be addressed with new policies. These policies assist in maintaining the County's stable financial position and ensure that Commissioners' intentions are implemented and followed.

### REVENUES

#### Revenue Diversity

The County shall continue to provide adequate funds for stable operation of desired service levels through diversification of revenue sources to avoid over-reliance on any one revenue source and to maintain stable rates and fees.

#### Fees and Charges

The County shall maximize user fees where possible in order to distribute the costs of governmental services to those who use the services; include users who may have tax exempt property; to avoid subsidizing where the service is not used by the general public, except where appropriate; and maintain charges that are equitable and efficient by capturing the costs to provide the service.

All revenue sources will be reviewed on an annual basis, the levels of cost recovery will be reviewed, and the reasons for the subsidy will be reviewed.

#### Use of One-time Revenues

Use of one-time revenues is limited to covering expenditures that temporarily exceed revenues, early debt retirement, or capital purchases that do not significantly increase ongoing operating expenses.

#### Property Tax Estimates

The percentage collection of property taxes relative to the tax rate estimated in the budget must not be greater than the percentage of the levy realized in cash as of June

30 of the preceding fiscal year, in accordance with State law. This ensures a conservative estimate of property tax revenues.

### Unpredictable Revenue

Estimated revenues shall include only those reasonably expected to be realized during the fiscal year.

Grant funding will be pursued and used for a variety of purposes. Applications to apply will be reviewed and evaluated in advance for consistency with Commissioners goals and compatibility with County programs and objectives. All new grants must be presented to Board of Commissioners for consideration before application is made. Any awarded funds will be accepted only after Commissioners review and approval. Any changes in the original intended use of grant funds must be approved by the granting agency and County Commissioners.

## EXPENDITURES

### Balanced Budget

The County shall prepare an annual balanced budget in accordance with the Local Government Budget and Fiscal Control Act and generally accepted accounting principles (GAAP).

Actual funds expended and received against budget will be reported to the County Manager and County Commissioners on a monthly basis.

### Evaluation and Prioritization

Expenditures shall be reviewed by staff, the County Manager, and County Commissioners prior to adoption, and continually monitored throughout the budget year. Priority will be given to expenditures consistent with those necessary to carry out the mandated and core services of the County.

## RESERVES

### Fund Balance

The County shall maintain a minimum unassigned fund balance equal to 15-20% of the operating budget for each of the County's funds, with a target equal to 20%. The County Board of Commissioners may appropriate fund balances that will reduce available fund balance below the 20% policy for the purposes of a declared fiscal emergency or other

such global purpose as to protect the long-term fiscal security of Yadkin County. In such circumstances, after available fund balances have been calculated as part of closing-out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund balance to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different, but appropriate time period.

The Board of Commissioners may take formal action at any open meeting to establish, modify or rescind a fund balance commitment. Committed fund balances do not lapse at the end of the fiscal year. Assigned fund balances lapse at the end of the fiscal year unless these assignments are extended.

## **DEBT MANAGEMENT**

### Debt Model

The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided. The County will take a balanced approach to capital funding utilizing debt financing and pay-as-you-go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.

### Debt Service

The total annual debt service paid on tax-supported debt shall not exceed 15% of the operating expenditures in the General Fund including inter-fund transfers. If for any reason, it does exceed 15%, Finance staff must obtain approval from the Board of Commissioners.

### Direct Net Debt

The outstanding direct net debt will not exceed the NC statutory limit of 8% of the appraised property subject to taxation with an optimal level of less than 4%.

### Bonded Debt

Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.

## **CAPITAL INVESTMENT**

It is the responsibility of the Board of Commissioners to provide for the capital facilities necessary to deliver governmental services to Yadkin County citizens, as well as facilities for the Yadkin County Public Schools and Yadkin Center of Surry Community College. The County will consider all capital improvements in accordance with an adopted Capital Improvement Plan. The Capital Improvement Plan is inclusive of capital improvements (renovations), replacement (vehicles and heavy equipment) and major capital projects (new construction).

The capitalization threshold minimum for capital assets is set at \$5,000. The threshold will be applied to individual capital assets and will only be capitalized if they have a useful life of at least one year from the date of acquisition.

## **ACCOUNTING, AUDITING, AND FINANCIAL REPORTING**

The accounting systems for the County will be compliant with the North Carolina Local Government Budget and Fiscal Control Act and will be maintained to enable the preparation of financial statements that conform to generally accepted accounting principles (GAAP).

Access to the financial system is made available to Department Directors and other staff for the continuous monitoring of revenues and expenditures. Emphasis is placed on internal budgetary and financial controls with regard to the financial system for the purposes of maintaining proper checks and balances. The County has an annual independent audit performed by a certified accounting firm that issues an opinion of the annual financial statements that are required by the Local Government Budget and Fiscal Control Act.

Full disclosure is provided in all regulatory reports, financial statements and debt offering statement.

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### Transmittal Letter

May 31, 2018

### The Honorable County Commissioners And the Citizens of the County of Yadkin:

As County Manager, I am pleased to present you and the citizens of the County of Yadkin the *Recommended Budget* for the fiscal year beginning July 1, 2018 and ending June 30, 2019. This budget is in accordance with §159-11 of the North Carolina General Statutes and meets the statutory and administrative obligations to prepare and present a balanced budget for your consideration.

The total budget for all funds (Governmental and Proprietary) is \$40,168,438.

The General Fund is the largest component of this total with expenditures of \$36,607,281, a decrease less than 1% or \$35,331 below the current adopted amount of \$36,642,612. The approval of this budget does not require any tax increase to the ad valorem rate which will remain at 66 cents per \$100 assessed value.

It is recommended that the “rainy day fund”, General Fund unassigned fund balance, be appropriated for certain one-time expenses that total \$1,632,458 to balance this budget. This amount is approximately \$484,555 more than the amount appropriated in the FY2018 Adopted Budget that totaled \$1,147,903.

The County’s General Fund undesignated fund balance remains healthy and above the Financial Policy’s target of 15-20 percent with this recommended budget.

## REVENUE HIGHLIGHTS

### Ad Valorem Tax

The Tax Administrator’s real and personal property’s assessed value as of May 2018 for Fiscal Year 2018/19 is approximately \$2,546,324,937, which is \$6,600,998 less than the \$2,552,925,935 in FY2018. This budget recommends leaving the tax rate at \$0.66 per \$100 of assessed value. The FY2019 values at a 96% collection rate will produce an estimated \$16,805,745 in revenue. This projected revenue is a decrease of \$43,566 or 0.25% from last year’s budget estimate of \$16,849,311.

Tag & Tax Together requires motorists to pay their motor vehicle taxes at the same time



they pay their vehicle registration. Under this structure, the taxes are not levied until the bills are issued. The Recommended Budget revenue for motor vehicle taxes is based upon 9 months of levy (July 2017-April 2018). The motor vehicle assessed value as of May 2018 for Fiscal Year 2018-19 is \$303,033,030 at a collection rate of 100% will produce an estimated \$2,000,000 in revenue.

The budget also projects approximately \$550,000 in prior year taxes and \$175,000 in interest and penalties.

### **Sales Tax**

The Fiscal Year 2017/18 adopted budget, projected \$6,460,000 in sales tax revenue. The North Carolina General Assembly expanded the applicability of sales tax which has benefitted Yadkin County. This budget estimates sales tax revenue at \$6,845,000, an increase of 5.9% or \$385,000.

We continue to be moderately conservative in our projections.

## **BUDGET PREPARATION**

In developing the FY2019 recommended budget, the strategies used to balance the budget included:

- Moderate revenue estimates
- Controlled and strategic increased expenditures
- One-time strategic use of fund balance
- Continue core services with limited additions

In starting the budget process, County priorities were identified and the budget was framed around them. Those priorities included the following:

- Protecting the Financial Position of the County,
- Re-establishing Healthcare in Yadkin County,
- Expanding Water and Sewer,
- Developing a Comprehensive Economic Development Plan,
- Continuing to Work with the Yadkin County Public Schools and Surry Community College,
- Expanding the Parks and River Accesses in the County,
- Reviewing County Properties for Need and Improvements, and
- Measuring performance to ensure service effectiveness

Every department in the County contributed to the overall goal of recommending a budget that incorporates a fiscally responsible plan for the continuation of basic quality services that meets the County's priorities as set forth above. Departments were charged with submitting a budget that aligned with current department priorities and service delivery.

### EXPENDITURE HIGHLIGHTS

#### *Continuing Core Services*

Our workforce is the backbone to the continuation of high-quality services to our community. As a priority, this recommended budget reflects the continuation of a compensation strategy that pays market wages to employees doing similar jobs in the current labor market. One and a half percent (1.5%) of salaries is included for performance increases consistent with the County's Performance Pay Plan. Each Department Director has the discretion of how the percentage is distributed within his or her department based upon performance scores. The County Manager will continue to use the expenditure line in Non-Departmental at her discretion for Department Directors' performance increase that she evaluates. We are appreciative of the Commissioners' support and commitment to market employee compensation and benefits.

The County added a new benefit in FY2017 for County employees by providing an Employee Wellness Clinic. The County is partially self-insured for health insurance in that we pay our own claims rather than paying a premium to an insurance company to assume all liability. This provides the County more control and opportunities to improve employees' health, while saving county tax dollars. Employees are encouraged to have a health risk assessment conducted and to utilize the Wellness Clinic to meet their medical needs. Employees are not required to use sick leave or to pay a co-pay, as the medical visits are not filed on County insurance, rather the visits are paid through a not-to-exceed flat contract with an independent third-party vendor. By reducing the number of claims processed by our third-party claims administrator, the fee for this service has been reduced, allowing the County to reduce overall cost of providing health insurance to employees. The amount of our stop-loss or reinsurance plan is \$125,000 per occurrence, thereby reducing County cost for insurance further. This budget maintains the amount of \$8,200 per employee in FY2019 as FY2018.

The FY2019 budget also reflects an increase in workers' compensation due to increased claims, especially higher claims and a decrease in property/liability insurance from FY2018.

Additional funding is needed to continue core services at current levels. Many of these services require capital expenditures to insure staff has the proper resources to complete their jobs safely and effectively. Some of these initiatives include the following:

- Purchase of one new ambulances totaling \$200,000
- Replace of one ambulance cot at \$21,100
- Replacement of an evidence camera for the Fire Marshal's Office
- Scheduled computer replacement
- HVAC unit for the Sheriff's new evidence room space in a former garage Building
- HVAC unit replacement at the Courthouse
- Watershed Dam repairs
- Completion of a Connect NC Memorial Park Grant

### ***Vehicle Replacement***

The County purchases vehicles other than ambulances in the Vehicle Replacement Fund. On average, we have replaced 5 Sheriff's vehicles annually and other vehicles as needed. The FY2019 budget pilots a new program of leasing vehicles, other than Sheriff's vehicles. The budget contains lease amounts for 1 vehicle in the Vehicle Pool, 1 for the Tax Office, 2 for Public Buildings, 2 for Parks and Recreation and 1 for Water Operations. If the program reduces the overall cost for vehicles and maintains a safer fleet, it may be expanded to other departments, including the Sheriff's Office.

### ***Not Included***

A number of worthwhile service expansions and new modifications were requested and reviewed as part of our efforts to propose a frugal and focused spending plan for next year. We have attempted to balance Commissioners' priorities with available resources, minimizing the impact on our citizens and taxpayers. I hope you will find this proposal, which has been developed with your guidance, achieves that. For example, additional requests from various County departments and outside agencies that are not included total over \$983,622.

### **Emergency Telephone Fund**

Revenues and expenditures are restricted in this fund for communications related to citizens' ability to call 911 for emergency assistance. The State 911 Board has increased revenue to Yadkin County from \$208,644 in FY2018 to \$234,715 in FY2019. Expenditures in the Fund are restricted to those approved by the State 911 Board.

### **Occupancy Tax Fund**

This fund accounts for the occupancy tax that is levied for overnight stays in hotels, bed and breakfasts, cottage rentals, etc. The funds collected are disbursed to the Tourism Development Authority for expenditures related to promoting Yadkin County to visitors.

### **Law Enforcement Fund**

The Law Enforcement Fund remains flat at \$6,000, as the restricted revenues and expenditures come from Federal law enforcement drug cases.

### ***Enterprise Funds***

#### **Solid Waste**

The Solid Waste budget increased \$583,173, or 27.1% from \$2,151,561 in FY2018 to a recommended FY2019 budget of \$2,734,734. The cost for transfer station, as well as the collection site pick-ups has been increasing more than the revenues annually, making it difficult to keep this fund self-sustaining. In prior years, fund balance has been used to balance the budget and budget amendments were necessary to maintain the level of services provided. It is necessary to increase the tipping fees from \$60.00 per ton to \$70.00 per ton, with a minimum of \$8.00 tipping fee. This is the second year it has been necessary to raise these fees. FY2018 brought many required improvements to the landfill site to be compliant with State regulations. There is an increased cost to maintain these improvements. The recommended budget also includes replacement of the Scales House at the Landfill. This fund and Solid Waste operations will be evaluated in FY2019 for efficiencies and ways to improve operations.

#### **Water and Sewer**

The Water and Sewer Fund continues to be self-sustaining. The water and sewer lines in the Yadkinville area are leased to the Town of Yadkinville and no expense is budgeted for these lines. Revenues for the Highway 21 waterline are based upon the water rates set by the Town of Jonesville and the expenditures are based upon the water purchase contract between the Town and the County and our cost to maintain the line. The East Bend Waterline was completed and brought on-line in FY2018. The revenues for this line are estimated on the usage by the Town of East Bend and the expenditures are based upon the water purchase contract between the Winston-Salem/ Forsyth County Utilities Commission, our cost to maintain the line and the debt service for construction of the line. The budget does include the operator of the waterlines at 100% and reclassifies a part-time operator to full-time. The Water and Sewer budget for FY2019 is \$585,708 increased by \$322,508 from FY2018's budget of \$263,200. The increase is due to completion of the East Bend Waterline, it coming on-line in FY2018 and its debt service.

### COUNTY FEES

The Recommended Budget for FY2019 is based on minimal changes to the fee schedule and the Fee Schedule will be submitted June 4 for the Board's consideration.

### PERFORMANCE

In an effort to focus on effectiveness and efficiencies of programs, the FY2019 budget includes Performance Measures for each department. The measures are to be qualitative and relate to service delivery. The measures are a work in progress as Department Directors develop a better understanding of them and how they can be incorporated into the budget process.

### COMMITMENT

The County is committed to creating financial resiliency in preparation for the opportunities that we will face in the years to come. We continue to challenge each other and our systems, policies and methods of operation to ensure our taxpayer dollars are used efficiently and responsibly. As the General Assembly convenes and deliberates the future with regard to various revenue stream distributions, as well as expenditures that may be placed upon us, we will move forward conservatively to preserve our revenue sources as well as remain flexible and proactive in our efforts to maintain quality services. We will continue to engage all employees in our efforts to make sure the way we provide services to citizens and how we conduct our internal business represents the core values established by the County.

In closing, I would like to commend the efforts of the County Commissioners for their guidance in the preparation of this budget and for their commitment to quality services for our community. I would also like to commend County departments who worked tirelessly and shared in the preparation of this very challenging budget. I would like to especially thank Lindsey Cearlock, Brittany Allen, and Brittany Kirkpatrick for assisting with the budget process.

The FY2018-19 Budget is now respectfully turned over to Commissioners and the community for consideration. We are prepared to support you as you make these decisions.

Respectfully Submitted,



Lisa L. Hughes  
Yadkin County Manager

## REVENUE AND EXPENDITURE SUMMARY

Operating Funds	Revenues	Expenditures
General Fund	\$ 32,386,436	\$ 32,386,436
Emergency Telephone Fund	\$ 234,715	\$ 234,715
Law Enforcement Fund	\$ 6,000	\$ 6,000
Solid Waste	\$ 2,734,734	\$ 2,734,734
Water and Sewer Fund	\$ 376,958	\$ 376,958
Self-Insurance Fund	\$ 2,401,100	\$ 2,401,100
<b>Subtotal</b>	<b>\$ 38,139,943</b>	<b>\$ 38,139,943</b>
Debt Service Funds		
General Fund	\$ 4,220,845	\$ 4,220,845
Solid Waste	\$ -	\$ -
Water and Sewer Fund	\$ 208,750	\$ 208,750
<b>Subtotal</b>	<b>\$ 4,429,595</b>	<b>\$ 4,429,595</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 42,569,538</b>	<b>\$ 42,569,538</b>

### GENERAL FUND BUDGET SUMMARY (Including Interfund Transfers)

Revenues	FY16-17 Actual	FY17-18 Budgeted	FY18-19 Recommended	Variance
Property Tax	\$20,082,693	\$ 19,677,311	\$ 19,535,745	-0.7%
Local Sales Tax	\$ 6,774,030	\$ 6,460,000	\$ 6,845,000	6%
Other Revenue	\$ 9,885,175	\$ 9,357,398	\$ 8,594,078	-8.2%
Appropriated Fund Balance	\$ -	\$ 1,147,903	\$ 1,632,458	42.2%
<b>Total</b>	<b>\$ 36,741,898</b>	<b>\$ 36,642,612</b>	<b>\$ 36,607,281</b>	<b>-0.1%</b>
Expenditures	FY 16-17 Actual	FY 17-18 Budgeted	FY 18-19 Recommended	Variance
Governing Body	\$ 58,346	\$ 63,360	\$ 81,133	28.1%
Administration	\$ 368,536	\$ 375,100	\$ 416,074	10.9%
Finance	\$ 214,719	\$ 264,160	\$ 200,179	-24.2%
Tax	\$ 833,167	\$ 803,705	\$ 736,601	-8.3%
License Plate Agency	\$ 88,124	\$ 88,342	\$ 89,332	1.1%
Court Facilities	\$ 82,697	\$ 57,000	\$ 57,000	0.0%

## FY2018-2019 RECOMMENDED BUDGET



Elections	\$ 184,743	\$ 223,955	\$ 208,010	-7.1%
Register of Deeds	\$ 254,426	\$ 247,764	\$ 249,710	0.8%
Information Technology	\$ 269,939	\$ 273,265	\$ 283,927	3.9%
Transfers to Other Funds	\$ 477,200	\$ 522,068	\$ 200,000	-61.7%
Public Buildings	\$ 403,334	\$ 472,070	\$ 483,635	2.4%
Sheriff	\$ 5,610,059	\$ 5,702,025	\$ 5,955,934	4.5%
Emergency Services	\$ 3,448,635	\$ 3,234,790	\$ 3,372,396	4.3%
Fire Marshal	\$ 67,782	\$ 112,290	\$ 110,733	-1.4%
Building Inspections	\$ 255,774	\$ 268,800	\$ 278,948	3.8%
Medical Examiner	\$ 26,200	\$ 20,000	\$ 20,000	0.0%
Animal Shelter	\$ 212,488	\$ 193,250	\$ 226,053	17.0%
Planning	\$ 133,076	\$ 139,590	\$ 140,403	0.6%
Economic Development	\$ 293,000	\$ 103,000	\$ 143,000	38.8%
Cooperative Extension	\$ 158,407	\$ 181,685	\$ 130,902	-28.0%
Soil and Water Conservation	\$ 326,681	\$ 317,595	\$ 318,412	0.3%
Health	\$ 1,434,532	\$ 1,442,422	\$ 1,445,045	0.2%
Mental Health	\$ 126,000	\$ 110,000	\$ 118,000	7.3%
Juvenile Crime Prevention	\$ 142,163	\$ 135,892	\$ 135,891	0.0%
Social Services	\$ 5,813,357	\$ 6,683,750	\$ 6,265,529	-6.3%
Community Action Programs	\$ 1,234,877	\$ 1,352,598	\$ 1,362,412	0.7%
Veteran Services	\$ 52,873	\$ 53,023	\$ 56,076	5.8%
Public Schools	\$ 6,553,145	\$ 6,596,987	\$ 6,954,287	5.4%
Community College	\$ 228,688	\$ 228,688	\$ 345,000	50.9%
Hospital	\$ 278,361	\$ 188,980	\$ 188,726	-.01%
Recreation	\$ 544,024	\$ 531,608	\$ 579,783	9.1%
Non-Departmental	\$ 968,931	\$ 1,393,480	\$ 1,233,305	-11.5%
Debt Service	\$ 4,057,240	\$ 4,261,370	\$ 4,220,845	-1.0%
Total	\$ 35,201,527	\$ 36,642,612	\$ 36,607,281	-0.1%

### FUNDS AND FUND BALANCES

The Budget Message highlights the following funds; General Fund, Solid Waste Enterprise Fund, Water and Sewer Enterprise Fund, and Emergency Telephone (E911) Fund.

Each of these fund types has its own specific legal and accounting requirements. Appropriations lapse at year-end in the each fund creating its own fund balance. Fund balance represents monies that remain unspent after all budgeted expenditures have been made. These unspent monies serve as a working capital reserve to pay expenditures in the early part of the fiscal year before taxes are collected.

### **General Fund**

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. Unassigned fund balance June 30, 2017 was \$7,866,996 or 22% of the General Fund expenditures for the year according to our unqualified audit. The Local Government Commission recommends that counties maintain a minimum of 8% fund balance in the General Fund.

### **Solid Waste Enterprise Fund**

The recommended FY18-19 budget for the Solid Waste Enterprise Fund is \$2,734,734 representing a 27% or \$583,173 increase over the FY17-18 budget of \$2,151,561.

This budget does not include a fund balance appropriation from the Solid Waste Enterprise Fund, rather it increases fees to accommodate the needed expenditures. As of June 30, 2017 the unrestricted Solid Waste Enterprise Fund balance was \$272,651.

### **Water & Sewer Enterprise Fund**

The FY2018-19 Water and Sewer Fund budget totals \$585,708. This budget is a \$322,508 increase over the FY2017-2018 original budget of \$263,200. The net position of the Water & Sewer Fund decreased in FY2017 to \$7,950,718 from \$8,171,697 in FY2016. The FY2018-2019 budget does not require an appropriation of fund balance.

### **Emergency Telephone System Special Revenue Fund**

The projected Emergency Telephone System (911) revenue recommended in this budget is \$234,715. The Emergency Telephone Fund's fund balance as of June 30, 2017 was \$232,669. The State required all counties to establish a back-up PSAP by July 1, 2017. Yadkin County received an extension due to technical issues. The project was completed in FY2018 and required substantial use of the Emergency Telephone Fund's fund balance to complete. The State 911 Board increased the revenue for Yadkin County in FY2019 to \$234,715 from \$208,644 in FY2018.

The Emergency Telephone System's expenditures are restricted by general statute and are subject to approval by the State 911 Board. Essentially, these funds can only be used for expenses related to the calls coming into the Communications Center.



## AUTHORIZED POSITION LISTING

The authorized position listing (full-time equivalent or FTE) summarizes the net changes in positions for the fiscal years 2017-18 through the FY2018-19 budgets. Animal Shelter, Elections, Emergency Services, Recreation, Sheriff's Office and Solid Waste use additional non-benefitted part-time employees within their appropriated part-time salaries budget that are not included in the position listing.

	FY17 Actual	FY18 Adopted	FY19 Requested	FY19 Recommended
<b>Administration</b>	5	5	6	6
<b>Finance</b>	3	4	3	3
<b>Tax</b>	13	13	13	13
<b>Elections</b>	2	2	2	2
<b>Register of Deeds</b>	3.5	3.5	3.5	3.5
<b>Information Technology</b>	4	4	4	4
<b>Public Buildings</b>	4	5	5	5
<b>Sheriff</b>	83	83	89	85
<b>Emergency Services</b>	41	41	41	41
<b>Building Inspections</b>	4.5	4	4	4
<b>Animal Shelter</b>	3	3	3	3
<b>Planning</b>	2	2	2	2
<b>Soil &amp; Water</b>	3	3	3	3
<b>Health</b>	20	20	20.3	20.3
<b>Social Services</b>	60	60	62	62
<b>Veterans</b>	1	1	1	1
<b>Hospital</b>	4.5	1.1	1.1	1.1
<b>Recreation</b>	7	7	7	7
<b>Solid Waste</b>	5.5	5.5	5.5	5.5
<b>Water and Sewer</b>	1	1.25	1.25	1.25

### Overview

The FY2019 Recommended Budget reflects the reinstatement of the Assistant County Manager position by transferring a vacant position in Finance back to Administration and reclassifying it, reclassifies the Finance Specialist position to Accountant. This title and pay grade aligns with the employee's job duties and experience, as she now fills the duties of the previous Accountant. It reclassifies an Animal Services Technician to Lead Animal

Services Technician classification. It creates 2 new Detention Officer positions in the Sheriff's Office and 1 additional Child Protections Services worker in the Human Services Agency. Human Services has typically contracted its Social Services legal work with local attorneys. This budget recommends creating a DSS Attorney position within the Social Services Division of Human Services and with benefits, it should cost less than the contract attorneys. It also plans for an extended contract and increase for the County Attorney. Lastly, it eliminates the per-meeting fee reimbursement for the Commissioners and increases their annual rate of pay to absorb those reimbursements and put their pay more in-line with counties our size. It eliminates funding for the Family and Consumer Science Agent position in Cooperative Extension as that position has been vacant since December 1 when the employee retired and there have be no issues with it being vacant for 6 months. Additional positions were requested in the Sheriff's Office (2 Deputies and 2 School Resource Officers).

The FY2019 Water and Sewer budget increases funding to 100% for the Water ORC shared with Environmental Health and allows for reclassifying the as-needed ORC to a full-time position. The demands of both water lines will require additional personnel and they can also assist with Public Buildings and Grounds Maintenance when water maintenance demands are low.

This position will continue to be shared with Environmental Health as needed, but will not be designated a certain percentage of time and he will maintain his Environmental Health certification.

In an effort to focus on effectiveness and efficiencies of programs, the FY2019 budget includes Performance Measures for each department. The measures are to be qualitative and relate to service delivery. The measures are a work in progress as Department Directors develop a better understanding of them and how they can be incorporated into the budget process.

## GENERAL FUND REVENUE ESTIMATE

Revenues	FY2017 Actual	FY2018 Original Budget	FY2019 Recommended Budget
Property Tax	\$ 20,082,693	\$ 19,677,311	\$ 19,535,745
Local Sales Tax	\$ 6,774,030	\$ 6,460,000	\$ 6,845,000
Fees & Permits	\$ 2,764,305	\$ 2,479,252	\$ 2,578,437

## FY2018-2019 RECOMMENDED BUDGET



Intergovernmental	\$ 6,522,622	\$ 6,679,146	\$ 5,761,041
Other	\$ 598,247	\$ 199,000	\$ 254,600
App. Fund Balance	\$ -	\$ 1,147,903	\$ 1,632,458
Total	\$ 36,741,898	\$ 36,642,612	\$ 36,607,281

### Property Taxes

Property Taxes are the largest revenue source for the General Fund at approximately 53% representing \$19.5 million. The amount represented here includes current and prior year tax as well as penalties and interest. The property tax rate will be \$0.66 per \$100 assessed valuation. The revenue estimate is based upon a 96% collection rate for Property and a 100% collection rate for Motor Vehicles.

The County's real property tax base is expected to total approximately \$2,546,324,937. Motor Vehicle property is projected to be approximately \$303,033,030.

### Local Sales Tax

Local sales tax revenues for FY2019 are estimated at \$6,845,000, which is a 20.5% or \$385,000 increase over FY2018's estimate of \$6,460,000. Sales tax revenues reflect 18.7% of total revenues in FY2019.

### Fees and Permits

This revenue category includes the anticipated revenues for items including: building permits, recreational fees and facility rentals and, represents a 4% or \$99,185 increase over FY2018's amount of \$2,479,252 for an estimate of \$2,578,437 in FY2019. Fees and Permits make up 7% of total revenues.

### Intergovernmental

The total for Intergovernmental Revenues represents approximately 15.7% of the County's anticipated total revenues or \$5,761,041 million. These revenues include state grants, state allotments for Public Health and Social Services, utility franchise taxes, beer and wine, video programming tax, court fees, and local jurisdictions contributions. The FY2019 intergovernmental revenue estimate reflects a \$918,105 or 13.7% decrease from FY2018. The County continues to see a decrease in funding from the Federal and State governments for Social Services and Health programs.

### Other Revenue

Other revenue includes miscellaneous revenue sources in the amount of \$254,600, a \$55,600 increase over FY2018's estimate of \$199,000.

**Appropriated Fund Balance**

Appropriated fund balance in the amount of \$1,632,458 is included for one-time expenditures or restricted funds received in FY2018 that are being carried forward for expenditure in FY2019 or to balance the budget.

## DEPARTMENTS

**Governing Body**

The five-member Board of County Commissioners is the official legislative and policy-making body of the County. Commissioners are elected at large for staggered two or four year terms. The lowest vote-getter serves a two-year term.

All official actions of the County Commissioners are taken at public meetings. County Commissioners holds regular public meetings on the first and third Monday of each month. The County Commissioners also conduct special meetings, work sessions on the County budget, and other issues of special interest. This budget eliminates paying the Commissioners per-meeting reimbursement for outside meetings as they fulfill their duties of serving on other Boards and Committees. It absorbs that into their annual rate of pay.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 45,342.74	\$ 46,810.00	\$ 63,135.00
<b>Operating</b>	\$ 13,003.01	\$ 16,550.00	\$ 17,998.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 58,345.75</b>	<b>\$ 63,360.00</b>	<b>\$ 81,133.00</b>

**Administration**

The County Manager is appointed by the County Commissioners and serves as Chief Executive Officer of the County of Yadkin. The County Manager provides leadership and management of County operations and works through a management team composed of a Finance Officer, Department Directors, and other key staff members to identify needs, establish priorities, administer programs, policies and operations, and build organizational capacity. The County Manager also assists County Commissioners in their policy making role by providing recommendations and background materials on programs, trends, and

issues of concern to the County Commissioners and the Administration. County Administration also includes the Clerk to the Board, Human Resources/Risk Management, Administrative Assistant, Events Planner and reclassifies a vacant position in Finance to reinstate the Assistant County Manager position.

Performance Measures:

1. 99% of all phone calls received will be answered by the second ring.
2. Respond to 95% of all complaints within 24 hours.

### BUDGET SUMMARY

	<b>FY 2017 Actual</b>	<b>FY 2018 Original Budget</b>	<b>FY 2019 Recommended Budget</b>
<b>Personnel</b>	\$ 345,476.26	\$ 347,775.00	\$ 386,572.00
<b>Operating</b>	\$ 23,060.21	\$ 27,325.00	\$ 29,502.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 368,536.47</b>	<b>\$ 375,100.00</b>	<b>\$ 416,074.00</b>

### Finance

The Finance Department focuses on the County's financial services, including audit, debt service management, cash investments, payroll, payables, and purchasing. While payroll is a function of finance, it was processed in Administration 2010 through 2017. With the new position added in FY2018 in Finance, payroll has returned to Finance, as well as utility billing.

Performance Measures:

1. The Finance Department will reconcile bank accounts within 10 days of receiving the bank statements.
2. The Finance Department will prepare payroll 100% of the time with 95% being error free.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 199,181.64	\$ 244,830.00	\$ 176,379.00
<b>Operating</b>	\$ 15,537.68	\$ 19,330.00	\$ 23,800.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 214,719.32</b>	<b>\$ 264,160.00</b>	<b>\$ 200,179.00</b>

**Tax**

The Tax Office appraises business, personal and real property, as well as billing and collecting those taxes. Motor vehicles are appraised, billed and collected by the State since the implementation of Tax and Tag Together in FY2014. The Tax Office also operates the License Plate Agency.

Performance Measures:

1. Increase the real and personal property tax collection rate to greater than 97%.
2. Process 100% of transactions received from the Register of Deeds Office within 24 hours.
3. Have no more than 5 errors per month in the License Plate Agency.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 705,669.09	\$ 706,735.00	\$ 676,625.00
<b>Operating</b>	\$ 215,622.78	\$ 185,312.00	\$ 149,308.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 921,291.87</b>	<b>\$ 892,047.00</b>	<b>\$ 825,933.00</b>

**Court Facilities**

Counties are required by statute to provide space for the courts, Judges, District Attorney, Clerk of Court, Probation and Magistrates. To offset the expense, counties receive a portion of court fees.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ -	\$ -	\$ -
<b>Operating</b>	\$ 82,697.01	\$ 57,000.00	\$ 57,000.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 82,697.01</b>	<b>\$ 57,000.00</b>	<b>\$ 57,000.00</b>

**Department of Juvenile Justice, Delinquency and Prevention/JCPC**

The North Carolina Department of Juvenile Justice, Delinquency and Prevention provides funding to local Juvenile Crime Prevention Councils to fund local programs to assist juveniles in the judicial system. The funds are mostly pass-through, but the County does provide the 20% local cash match.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ -	\$ -	\$ -
<b>Operating</b>	\$ 142,163.00	\$ 135,892.00	\$ 135,891.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 142,163.00</b>	<b>\$ 135,892.00</b>	<b>\$ 135,891.00</b>

**Elections**

The Board of Elections is responsible for all elections and hires staff as appropriate to fulfill their statutory obligations.

## FY2018-2019 RECOMMENDED BUDGET



### Performance Measures:

1. Increase voter participation in One-Stop voting by 2%.

### BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 118,013.66	\$ 135,800.00	\$ 132,222.00
<b>Operating</b>	\$ 66,728.88	\$ 88,155.00	\$ 75,788.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 184,742.54</b>	<b>\$ 223,955.00</b>	<b>\$ 208,010.00</b>

### Register of Deeds

The Registrar of Deeds is elected by the citizens every four years and hires Deputy Registrars to serve as appropriate to fulfill his statutory obligations.

### Performance Measures:

1. Return 100% of all documents "walked in" or submitted electronically immediately after recording.
2. Return 100% of all documents mailed-in within 24 hours of receipt.

### BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 200,529.40	\$ 191,719.00	\$ 194,972.00
<b>Operating</b>	\$ 53,896.83	\$ 56,045.00	\$ 54,738.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 254,426.23</b>	<b>\$ 247,764.00</b>	<b>\$ 249,710.00</b>

### Information Technology

The Information Technology Department provides a wide array of services which support all departments through end-user client support, network infrastructure, software



## FY2018-2019 RECOMMENDED BUDGET



applications, and championing the use of technology to meet the County's needs. This budget includes additional software to include ransomware and malware.

### Performance Measures:

1. Respond to 100% work orders entered into the system within 24 hours.
2. Resolve 90% of network issues within 24 hours.

### BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 254,852.75	\$ 255,720.00	\$ 270,429.00
<b>Operating</b>	\$ 15,085.99	\$ 17,545.00	\$ 13,498.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 269,938.74</b>	<b>\$ 273,265.00</b>	<b>\$ 283,927.00</b>

### Public Buildings

Public Buildings is responsible for cleaning, utilities, maintenance and debt service of County buildings.

### Performance Measures:

1. Respond to 100% work orders entered within 24 hours.
2. Resolve 90% of work orders within 48 hours.

### BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 180,646.91	\$ 245,370.00	\$ 241,525.00
<b>Operating</b>	\$ 222,687.20	\$ 226,700.00	\$ 242,110.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ 367,082.99	\$ 360,115.00	\$ 360,115.00
<b>TOTAL</b>	<b>\$ 770,417.10</b>	<b>\$ 832,185.00</b>	<b>\$ 843,750.00</b>

**Sheriff**

The Sheriff is elected by the citizens every four years and hires sworn deputies and other personnel to serve at his pleasure in the Sheriff's Office, Communications, and Detention Center. Currently, 43 of his employees are sworn officers. He provides four School Resource Officers for the Yadkin County Public Schools and operates the Animal Control Program. This budget includes two additional Detention Officers. The Sheriff's budget also includes the Law Enforcement Officers' Separation Allowance for sworn officers who retire and meet the criteria established in the North Carolina General Statutes.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 4,432,434.30	\$ 4,653,103.00	\$ 4,838,698.00
<b>Operating</b>	\$ 1,177,624.55	\$ 1,048,922.00	\$ 1,117,236.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ 613,977.64	\$ 613,990.00	\$ 613,990.00
<b>TOTAL</b>	<b>\$ 6,224,036.49</b>	<b>\$ 6,316,015.00</b>	<b>\$ 6,569,924.00</b>

**Emergency Services**

Emergency Services provides Emergency Management, Emergency Medical Services and Fire Marshal services within the County. The FY2019 budget includes funding for a new ambulance and replacement of an ambulance cot for Emergency Medical Services. The Fire Marshal's budget includes replacement of an evidence camera.

**Performance Measures:**

1. Have wheels rolling 80% of the time within 90 seconds on emergent calls.
2. Decrease hospital turnaround time to 30 minutes 70% of the time.
3. Have 100% of all level one-year and two-year fire inspections current by June 30, 2019.
4. Improve Fire Marshal inspections' collections to 85%.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 2,587,249.15	\$ 2,713,265.00	\$ 2,873,716.00
<b>Operating</b>	\$ 362,276.09	\$ 413,815.00	\$ 387,413.00

## FY2018-2019 RECOMMENDED BUDGET



<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ 566,891.82	\$ 220,000.00	\$ 222,000.00
<b>Debt Service</b>	\$ 29,183.74	\$ 28,625.00	\$ 28,625.00
<b>TOTAL</b>	\$ 3,545,600.80	\$ 3,375,705.00	\$ 3,511,754.00

### Building Inspections

Building Inspections operates Central Permitting in Yadkin County for all building inspections, new construction fire inspections and scheduled Environmental Health permits. The Director has delegated authority from the Human Services Director to supervise the Environmental Health Program.

#### Performance Measures:

1. Maintain a substantiated complaint rate of less than 1 per 1,000 permits issued.
2. Respond to 98% of all customer complaints within 24 hours.

### BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 240,524.23	\$ 251,155.00	\$ 261,198.00
<b>Operating</b>	\$ 15,250.15	\$ 17,645.00	\$ 17,750.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 255,774.38	\$ 268,800.00	\$ 278,948.00

### Medical Examiner

North Carolina General Statutes require counties to pay for services rendered by the North Carolina Medical Examiner as needed.

### BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Operating</b>	\$ 26,200.00	\$ 20,000.00	\$ 20,000.00

**Animal Shelter**

The Animal Shelter provides shelter and care for animals that are lost or in need of a home. The Shelter operates a Spay-Neuter Program in an effort to help reduce the stray animals within Yadkin County. The Shelter works with many rescue groups to help find forever homes for the animals that make their way to the Shelter.

## Performance Measures:

1. 100% of eligible animals leaving the Shelter are spayed/neutered, micro-chipped and current on their rabies vaccinations prior to adoption.
2. Increase adoption rates by 2%.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 144,971.10	\$ 130,630.00	\$ 157,221.00
<b>Operating</b>	\$ 51,837.07	\$ 62,620.00	\$ 68,832.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ 15,680.00	\$ -	\$ -
<b>Debt Service</b>	\$ 29,085.30	\$ 28,525.00	\$ 28,525.00
<b>TOTAL</b>	<b>\$ 241,573.47</b>	<b>\$ 221,775.00</b>	<b>\$ 254,578.00</b>

**Planning**

Planning is responsible for planning, zoning, addressing and GIS within Yadkin County. Staff works closely with the Planning Board and Board of Adjustment.

## Performance Measures:

1. Review 100% of subdivision plats within two working days.
2. 100% of all phone calls/emails will be responded to within one business day.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 123,709	\$ 127,955	\$ 132,489
<b>Operating</b>	\$ 9,367	\$ 11,635	\$ 7,914
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -

## FY2018-2019 RECOMMENDED BUDGET



<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 133,076	\$ 139,590	\$ 140,403

### Economic Development

The County contracts with the Economic Development Partnership to provide economic development services to encourage growth, business development, industrial growth, retail development throughout the County. The FY2019 budget is increased due to previous commitments made by the Board of Commissioners and the Economic Development Partnership after a public hearing was held. In accordance with North Carolina General Statutes, a public hearing will be held on the appropriation of county funds for economic development the same night as the County's Budget Public Hearing on June 12<sup>th</sup>.

### BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ -	\$ -	\$ -
<b>Operating</b>	\$ 59,000	\$ 59,000	\$ 76,000
<b>Programs</b>	\$ 44,000	\$ 44,000	\$ 67,000
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 103,000	\$ 103,000	\$ 143,000

### Cooperative Extension

Cooperative Extension is a cooperative effort between NC State, A&T University and counties. Employees are cost-shared between the State and the County to provide services to farmers, 4-H Clubs and many others within the County. The FY2019 budget eliminates funding for the Family and Consumer Sciences Agent since the retirement of the employee in this position since December 2017.

#### Performance Measures:

1. Increase the number of local training opportunities for farmers and other agricultural/horticultural professionals by 5%.
2. Increase the number of local workshops and development opportunities for youth by 10%.

## BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 147,468	\$ 167,635	\$ 120,052
<b>Operating</b>	\$ 10,939	\$ 14,050	\$ 10,850
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 158,407</b>	<b>\$ 181,685</b>	<b>\$ 130,902</b>

**Soil and Water Conservation District**

Soil and Water Conservation District Board members are elected every four years and hire staff to assist citizens with erosion control, watershed areas and farm plans. The FY2019 budget includes \$99,000 for improvements to watershed dams.

## Performance Measures:

1. Work with landowners to ensure that water quality issues within Yadkin County are addressed within 72 hours.
2. Complete regular maintenance and inspections of the 15 watershed structures annually.

## BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 165,782	\$ 171,985	\$ 173,983
<b>Operating</b>	\$ 153,900	\$ 130,610	\$ 129,429
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ 7,000	\$ 15,000	\$ 15,000
<b>Debt Service</b>	\$ 638,088	\$ 638,100	\$ 638,100
<b>TOTAL</b>	<b>\$ 964,769</b>	<b>\$ 955,695</b>	<b>\$ 956,512</b>

**Human Services Agency**

Human Services is the consolidated agency that comprises of Public Health and Social Services. Yadkin County consolidated administration and operations of these departments in February 2013, but continue to budget them separately due to State and Federal funding.

## FY2018-2019 RECOMMENDED BUDGET



The FY2019 budgets reflect decreases in funding from the Federal and State governments, which corresponds to decreases in expenditures. Both divisions share Administrative staff and this budget reflects a shift of minimal time from Social Services to Health. The Social Services division's budget includes creation of a new Child Protection Services position and brings the DSS Attorney in-house rather than contractual.

### Performance Measures:

1. 95% of all screened-in child protective services referrals will be initiated within the federally required timeframe.
2. 95% of all foster youth will have face to face contact made by a social worker monthly.
3. 95% of all screened-in adult protective services referrals will be initiated within the federally required timeframe.
4. 90% of eligible WIC clients will meet the NC WIC Program processing standards for enrollment.
5. 90% of all eligible two-year old children served by the Medical Clinic with a status of active in NCIS will have documentation of age-appropriate immunizations annually.
6. 90% of all food and lodging inspections will be completed in accordance with guidelines set forth by the NC Division of Environmental Health.

### BUDGET SUMMARY

HEALTH	FY2017 Actual	FY2018 Original Budget	FY2019 Recommended Budget
Personnel	\$ 1,088,150	\$ 1,117,543	\$ 1,139,374
Operating	\$ 326,740	\$ 309,879	\$ 294,416
Programs	\$ -	\$ -	\$ -
Capital	\$ 19,642	\$ 15,000	\$ 11,255
Debt Service	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,434,532</b>	<b>\$ 1,442,422</b>	<b>\$ 1,445,045</b>
SOCIAL SERVICES	FY2017 Actual	FY2018 Original Budget	FY2019 Recommended Budget
Personnel	\$ 3,453,646	\$ 3,474,670	\$ 3,704,137
Operating	\$ 201,988	\$ 233,395	\$ 236,168
Programs	\$ 2,121,733	\$ 2,954,185	\$ 2,315,864
Capital	\$ 35,990	\$ 21,500	\$ 9,360
Debt Service	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 5,813,357</b>	<b>\$ 6,683,750</b>	<b>\$ 6,265,529</b>

**Mental Health**

Yadkin County citizens receive mental health, developmental disability and substance abuse services through Partners Behavioral Health. Partners serves eight (8) counties in North Carolina (Burke, Catawba, Cleveland, Gaston, Iredell, Lincoln, Surry and Yadkin).

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Operating</b>	\$ 126,000	\$ 110,000	\$ 118,000

**Veterans' Services**

Yadkin County has many citizens who have served our Country and are entitled to certain benefits and services. The Veterans' Services' Officer meets with veterans and helps them apply and receive these benefits and services.

Performance Measures:

1. Submit 100% of applications within 1 hour of receipt.
2. Submit applications with less than 11% being returned with errors.
3. Achieve 98% wins on appeals cases.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 49,856	\$ 48,913	\$ 54,386
<b>Operating</b>	\$ 3,017	\$ 4,110	\$ 1,690
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 52,873	\$ 53,023	\$ 56,076

**Hospital**

The County has obtained the license for the hospital and has requested that it be considered a Legacy Medical Facility as authorized in North Carolina General Statutes so that it can be reopened within thirty-six months. A minimal staff has been retained to maintain the medical records, both paper and radiology.



**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 146,781.17	\$ 50,930.00	\$ 49,356.00
<b>Operating</b>	\$ 131,580.22	\$ 138,050.00	\$ 139,370.00
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 278,361.39</b>	<b>\$ 188,980.00</b>	<b>\$ 188,726.00</b>

**Recreation**

Parks and Recreation maintains all of the County parks, including Memorial Park and all of our river accesses. Staff also provides grounds maintenance for all County property. Richmond Hill Law School Commission funding was moved to Recreation from Community Action as Recreation currently maintains the Park at the Law School.

## Performance Measures:

1. Complete Phase II of Yadkin Memorial Park by June 30, 2019.
2. Complete construction of a new soccer field and baseball field by November 30, 2018.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 377,648	\$ 401,615	\$ 407,057
<b>Operating</b>	\$ 122,409	\$ 129,993	\$ 134,974
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ 43,968	\$ -	\$ 37,752
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 544,024</b>	<b>\$ 531,608</b>	<b>\$ 579,783</b>

**Education**

Education continues to represent approximately 19.9% of our local budget, with revenues pledged for the current expense and capital needs of the Yadkin County Public School System and the Surry Community College's Yadkin Center. Although the State is responsible for funding the cost of school operations, the General Assembly continues to inadequately fund public schools. The debt service for the Public Schools increases the portion of the County's budget to 26.5% for Education.

## **FY2018-2019 RECOMMENDED BUDGET**

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The Yadkin County Board of Education has completed its FY2018-19 appropriation request. The Superintendent's final total request for \$7,566,391 has been submitted. This request reflected a \$969,404 or 14.7% increase. The Manager's recommended budget for the Public School System is \$6,954,287, which reflects an overall \$357,300 or 5.4% increase. In the previous years, the County appropriated additional funding for the replacement of all lights within the elementary, middle and high schools. According to information provided by the Schools, this should have resulted in a \$122,291 savings annually in utility bills. These savings should be fully realized in FY2018. Also, during FY2018, the Commissioners appropriated funding to replace roofs at Forbush High School and Yadkinville Elementary School.

Of the amount requested, \$6,954,446 was in current expense and \$611,945 was in capital outlay. This recommended budget includes \$6,697,987 in current expense and \$256,300 in capital outlay.

The Yadkin County Board of Education anticipates a decrease of 100 students from the FY2018 allotted average daily membership (ADM) in 2018-2019 and decreased funding from the State, but as the State budget has not been adopted at this time, it is difficult to know the actual funding levels from the State and the Federal Government.

The Superintendent's request for Capital Outlay was \$611,945, a \$371,945 or 154.9% increase over FY2018. Some of the items included are routine maintenance items such as painting, carpet replacement, etc., while one large request of \$311,000 was to replace a roof at another elementary school. There is a lot of discussion in the General Assembly pertaining to school construction, in addition to a bond and additional lottery funding. Therefore, the recommendation does not include the roof replacement.

Surry Community College requested a \$78,312 or 34.2% increase over the FY2018 amount of \$228,688 for a total of \$307,000. Yadkin County and Surry Community College opened the Yadkin County Agricultural and Educational Building in June 2016. The County assumed grounds maintenance and waste management for the current Yadkin Center building, as well as the new building. The Community College also started construction of a third building on the property for mechatronics that will increase operational costs. The Manager's recommendation is an increase of \$41,312 for FY2018-2019 for a total \$270,000. The budget also includes \$75,000 for a "Yadkin Guarantee." The Guarantee is a scholarship program for Yadkin County students enrolled at the Yadkin Center full-time and will pay the difference between tuition and other scholarships the student(s) have been awarded.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Public Schools Current</b>	\$ 6,186,725	\$ 6,356,987	\$ 6,697,987
<b>Public Schools Capital</b>	\$ 240,000	\$ 240,000	\$ 256,300
<b>Public Schools Special Cap</b>	\$ 126,420	\$ -	\$ -
<b>Public Schools Debt Service</b>	\$ 2,200,459	\$ 2,412,650	\$ 2,412,650
<b>Surry Community College</b>	\$ 228,688	\$ 228,688	\$ 270,000
<b>Yadkin Guarantee</b>	\$ -	\$ -	\$ 75,000
<b>Total</b>	<b>\$ 8,982,292</b>	<b>\$ 9,238,325</b>	<b>\$ 9,711,937</b>

**Community Action Plan**

The County assists various non-profit organizations within the County who provide services that the County would have to provide otherwise. Each non-profit agency receiving funding from the County will have a contractual relationship with the County to provide the services requested.

Yadkin Valley Economic Development, Inc. (YVEDDI) receives Home Community Care Block Grant (HCCBG) funds and ROAP Grant funds that are earmarked by the State for services to be provided in Yadkin County and are distributed to YVEDDI at the discretion of the Board of Commissioners. The HCCBG funds are distributed directly to YVEDDI, whereas the ROAP funds are sent to the County to be distributed. YVEDDI also operates three Senior Centers (Yadkinville, Yadkin Valley and East Bend). Citizens of Surry County also utilize the Yadkin Valley Center and Surry County shares in the funding of the Center, so the Yadkin County funding is reduced for that Center. YVEDDI requested reduced funding for the East Bend Senior Center, as they have other financial sources available to them. The County is committed to providing home delivered meals for senior citizens within the County and makes that a funding priority for YVEDDI.

Northwest Regional Library operates thirteen libraries in four counties (Alleghany, Stokes, Surry and Yadkin). They operate four libraries in Yadkin County (Yadkinville, East Bend, Boonville and Jonesville). Each Town contributes to their respective library within its township. The FY 2019 budget recommends flat funding for the Library System after giving it an increase in FY2018.

**BUDGET**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>YVEDDI APPROPRIATION</b>	\$ 47,213	\$ 47,213	\$ 75,804
<b>ROAP EMPLOYMENT-YVEDDI</b>	\$ 10,115	\$ 10,115	\$ 10,115
<b>ROAP RGP-YVEDDI</b>	\$ 71,913	\$ 71,913	\$ 71,913
<b>YADKIN SENIOR CENTER</b>	\$ 39,500	\$ 39,500	\$ 39,500
<b>SENIOR MEALS RESERVE</b>	\$ 14,279	\$ 38,591	\$ 10,000
<b>JONESVILLE SENIOR CENTER</b>	\$ 19,750	\$ 23,700	\$ 23,700
<b>EAST BEND SENIOR CENTER</b>	\$ 39,500	\$ 35,550	\$ 35,550
<b>FORESTRY CONTRIBUTION</b>	\$ 73,589	\$ 51,805	\$ 52,400
<b>ROAP EDTAP-YVEDDI</b>	\$ 60,413	\$ 60,413	\$ 60,413
<b>YADKIN LIBRARIES</b>	\$ 415,293	\$ 422,957	\$ 422,957
<b>RICHMOND HILL LAW SCHOOL</b>	\$ 7,500	\$ -	\$ -
<b>ARTS COUNCIL</b>	\$ 17,500	\$ 17,500	\$ -
<b>COG PRETRIAL</b>	\$ 91,135	\$ 92,141	\$ 93,860
<b>RESCUE SQUAD</b>	\$ 163,000	\$ 163,000	\$ 163,000
<b>SALES TAX CONTRIB.TO VFD'S</b>	\$ 161,724	\$ 155,000	\$ 180,000
<b>VFD TURN OUT GEAR</b>	\$ -	\$ 123,200	\$ 123,200
<b>MISCELLANEOUS</b>	\$ 2,453	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,234,877</b>	<b>\$ 1,352,598</b>	<b>\$ 1,362,412</b>

While Mental Health is not funded in Community Action Programs budget, it is appropriate to discuss it here. The FY2019 recommends an increase from FY2018's level of \$110,000 to \$118,000, as they have sufficient remaining County funding within Partners' Behavioral Health where appropriations in the past were not fully expended.

The funding for Richmond Hill Law School Commission has been transferred to the Parks and Recreation Department, as they maintain the County owned park surrounding the home.

## FY2018-2019 RECOMMENDED BUDGET



### Non-Departmental

Expenditures that benefit all departments are placed in the Non-Departmental Category. All software maintenance agreements and phone services (excluding the Sheriff's Office and Social Services) were moved to Non-Departmental to improve efficiencies in FY2017. This will provide better management of technology needs and funding levels.

### BUDGET

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>PERFORMANCE</b>	\$ -	\$ 9,000	\$ 10,000
<b>UNEMPLOYMENT</b>	\$ 5,484	\$ 10,000	\$ 10,000
<b>PROFESSIONAL SERVICES</b>	\$ 96,762	\$ 200,000	\$ 200,000
<b>COUNTY ATTORNEY</b>	\$ 120,240	\$ 130,000	\$ 130,000
<b>ANNUAL AUDIT</b>	\$ 47,675	\$ 52,000	\$ 53,000
<b>LAND ACQUISITION</b>	\$ -	\$ -	\$ -
<b>CONTRACTED SERVICES</b>	\$ 10,250	\$ 15,000	\$ 15,000
<b>FRAUD HOTLINE</b>	\$ 1,636	\$ 2,000	\$ 2,000
<b>INSURANCE CONSULTING</b>	\$ 40,500	\$ 42,000	\$ 45,000
<b>PUBLIC RELATIONS</b>	\$ 19,587	\$ 22,000	\$ 22,000
<b>VEHICLE LEASE</b>	\$ -	\$ -	\$ 5,000
<b>PARK IMPROVEMENTS</b>	\$ 72,720	\$ 75,000	\$ 75,000
<b>BANK SERVICE FEES</b>	\$ 7,821	\$ 15,000	\$ 10,000
<b>POOL VEHICLE MAINTENANCE</b>	\$ 637	\$ 5,000	\$ 5,000
<b>TELEPHONE</b>	\$ 56,018	\$ 45,300	\$ 46,600
<b>TELEPHONE SYS.</b>	\$ 21,443	\$ 20,000	\$ 20,000
<b>SOFTWARE CONTRACT</b>	\$ 199,542	\$ 244,180	\$ 295,705
<b>MUNIS</b>	\$ -	\$ -	\$ -
<b>DUES &amp; SUBSCRIPTIONS</b>	\$ 22,902	\$ 25,000	\$ 25,000
<b>HR RESOURCES</b>	\$ 5,171	\$ 8,000	\$ 8,000
<b>CHRISTMAS HAM</b>	\$ 18,165	\$ 19,000	\$ 19,000
<b>TECHNOLOGY CAPITAL OUTLAY</b>	\$ 148,125	\$ 385,000	\$ 166,000
<b>BUILDING IMPROVEMENTS</b>	\$ 74,254	\$ 20,000	\$ 21,000
<b>CONTINGENCY</b>	\$ -	\$ 50,000	\$ 50,000
<b>TOTAL</b>	<b>\$ 968,931</b>	<b>\$ 1,393,480</b>	<b>\$ 1,233,305</b>

**Transfers to Other Funds**

The County transfers money from the General Fund to other funds, such as the Capital Projects Fund as needed, most recently for parks, buildings improvements/construction or water/sewer projects.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ -	\$ -	\$ -
<b>Operating</b>	\$ 477,200	\$ 522,068	\$ 200,000
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 477,200</b>	<b>\$ 522,068</b>	<b>\$ 200,000</b>

**EMERGENCY TELEPHONE FUND**

Expenditures in this Fund are restricted to those authorized by North Carolina General Statute and approved by the NC 911 Board. These expenditures are managed by the Sheriff's Office for its Communications Center.

**BUDGET SUMMARY**

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ -	\$ -	\$ -
<b>Operating</b>	\$ 375,995	\$ 198,644	\$ 234,715
<b>Programs</b>	\$ -	\$ -	
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 375,995</b>	<b>\$ 198,644</b>	<b>\$ 234,715</b>

**LAW ENFORCEMENT SPECIAL REVENUE FUND**

Revenues in this Fund can only be spent on certain expenditures for law enforcement as determined by the Federal Department of Justice. These expenditures are managed by the Sheriff's Office.

## BUDGET

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Operating</b>	\$ 19,903	\$ 6,000	\$ 6,000

## OCCUPANCY TAX (TDA) SPECIAL REVENUE FUND

Revenues in this Fund can only be spent on expenditures to promote travel and tourism within Yadkin County. These expenditures are managed by the Chamber of Commerce staff through a contractual arrangement. The County transfers these funds to the TDA fund that is maintained by the County, as the TDA is a discreet component unit of the County.

## BUDGET

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Operating</b>	\$ -	\$ 36,900	\$ 36,900

## SOLID WASTE ENTERPRISE FUND

The Solid Waste Fund generates revenue from the Solid Waste Household Fee and fees generated at the Transfer Station located at the Solid Waste Facility. The County also operates seven Collection Sites strategically located for convenience within the County. This budget is based upon an increase the tipping fee from \$60.00 per ton to \$70.00 per ton and does not include any appropriated fund balance.

## BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 250,838	\$ 276,793	\$ 260,578
<b>Operating</b>	\$ 2,072,042	\$ 1,864,768	\$ 2,474,156
<b>Programs</b>	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 2,322,880	\$ 2,141,561	\$ 2,734,734

## WATER AND SEWER ENTERPRISE FUND

The Water and Sewer Fund is to operate the water and sewer lines owned by the County. Effective July 1, 2016, the Town of Yadkinville leased the water and sewer lines they have maintained and operated for many years. The FY2019 Budget includes the revenues and expenditures for the Highway 21 waterline and the East Bend Waterline, as this project was completed in FY2018. The personnel costs include the ORC of the waterlines and reclassification of an as-needed back-up ORC to a full-time position. The FY2019 budget also includes the Debt Service for the East Bend waterline.

### BUDGET SUMMARY

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>Personnel</b>	\$ 26,743	\$ 61,795	\$ 103,488
<b>Operating</b>	\$ 105,240	\$ 201,405	\$ 273,272
<b>Programs</b>	\$ -	\$ -	
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ 208,750
<b>TOTAL</b>	<b>\$ 131,982</b>	<b>\$ 263,200</b>	<b>\$ 585,510</b>

## SELF INSURANCE INTERNAL SERVICE FUND

This fund services the employees' health insurance administration and claims and is funded from all County departments. It also includes the Employee Wellness Clinic that opened in FY2017. The fixed costs expenditure line reflects a decrease in administrative fees charged by the third-party administrator due to the reduced number of medical claims being processed and a premium for stop-loss coverage of \$125,000 per occurrence.

### BUDGET

	<b>FY2017 Actual</b>	<b>FY2018 Original Budget</b>	<b>FY2019 Recommended Budget</b>
<b>CLAIMS</b>	\$ 1,928,766	\$ 1,650,000	\$ 1,650,000
<b>MEDICAL FIXED COSTS</b>	\$ 340,515	\$ 360,000	\$ 360,000
<b>YMCA PARTNERSHIP</b>	\$ 5,123	\$ 10,600	\$ 10,600
<b>EMPLOYER \$500</b>	\$ 100,876	\$ 127,000	\$ 127,000
<b>EMPLOYEE CLINIC</b>	\$ 194,519	\$ 250,000	\$ 250,000



## FY2018-2019 RECOMMENDED BUDGET



ADMIN SVCS	\$ 2,875	\$ 3,500	\$ 3,500
TOTAL	\$ 2,572,675	\$ 2,401,100	\$ 2,401,100

## FIRE DISTRICTS FUNDS

The Board of Commissioners is authorized by North Carolina General Statutes to create Fire Service Districts and Rural Fire Protection Districts (once approved by ballot) and to levy property taxes and set the tax rate within those districts. The Districts then contract with fire departments to provide the services. Currently, there is one fire department in each district and each department submitted a budget request to the County for funding in FY2019.

### FIRE DISTRICTS' TAX RATE

Fire District	Current	Requested	Recommended Rate
Arlington	0.08	0.08	0.08
Boonville	0.073	0.083	0.073
Buck Shoals	0.05	0.05	0.05
Courtney	0.08	0.09	0.08
East Bend	0.068	0.0725	0.0725
Fall Creek	0.06	0.07	0.06
Forbush	0.07	0.085	0.075
Lone Hickory	0.075	0.075	0.075
West Yadkin	0.087	0.097	0.087
Yadkinville	0.065	.070	0.065