



yadkin County
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FY2020 RECOMMENDED BUDGET

Kevin Austin, Chairman

David Moxley, Vice Chairman

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Frank Zachary, Commissioner

Marion Welborn, Commissioner

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Ed Powell, County Attorney

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Drew Hinkle, Asst. Co. Manager

Lindsey Cearlock, Finance Officer

217 E. Willow Street
Yadkinville, NC

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 2019-20.

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,
- 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 (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 *Occupancy Tax Fund (Fund 23)* includes the collection of occupancy taxes within the Yadkin District (excludes the Towns of Jonesville and Yadkinville) and the distribution to the Occupancy Tax (TDA) Trust Fund.

The *Emergency Telephone Fund (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 *Fire Service Districts' Funds* are 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

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

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 two (2) on-going Capital Projects: Baseball/Soccer Fields Project and Phase II of the Yadkin County Memorial Park. The Agricultural & Educational Building and East Bend Waterline projects are both complete, waiting final financial reconciliation and closeout before FY2019 ends. The Baseball/Soccer Fields Project should be completed and closed in FY2020. There will be one additional capital project begun in FY2020: 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.

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

Fund	Basis of Budgeting	Basis of Reporting
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 FY2020 BUDGET

Event	Date
Commissioners' Budget Retreat	February 26, 2019
Budget direction given to Department Directors	March 1, 2019
Departmental and Outside Agency budget requests due	March 29, 2019
Budget Submission to the County Commissioners	May 31, 2019
Public Hearing on Budget at County Commissioners Meeting	June 13, 2019
Budget Adoption	TBD

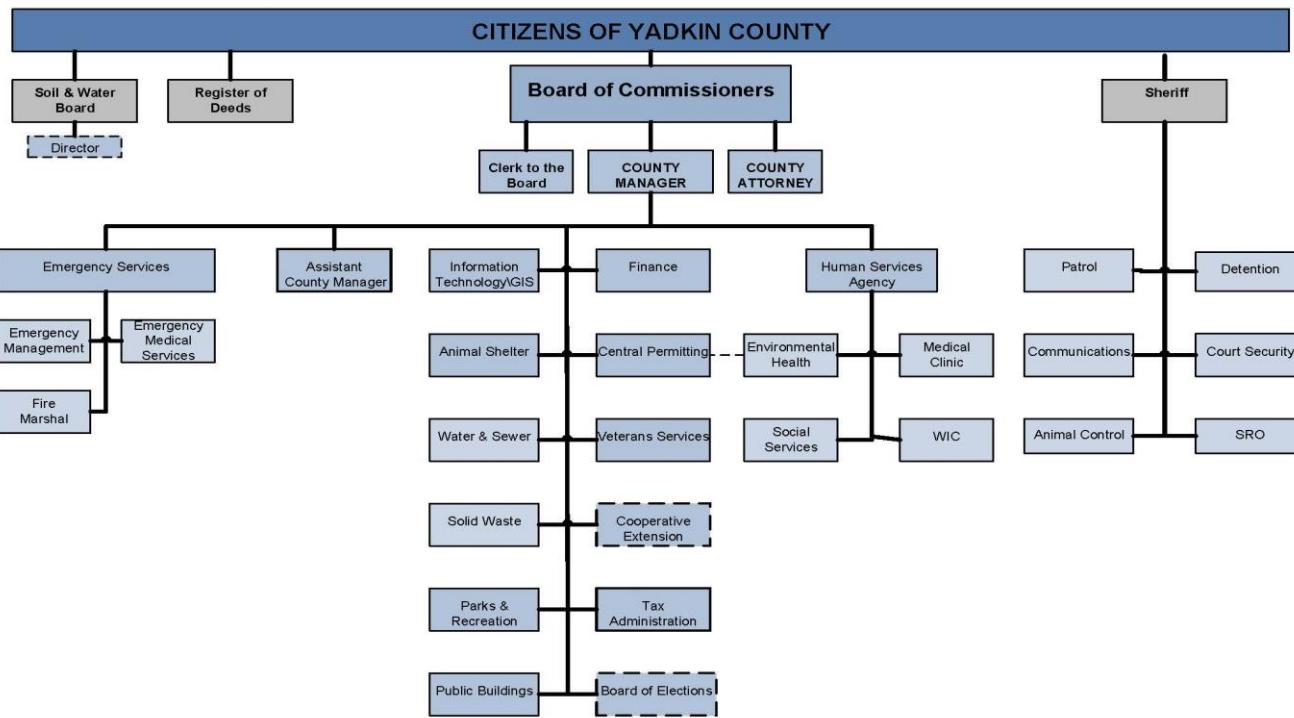
BUDGET AMENDMENT PROCESS

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



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

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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).

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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, 2019

**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, 2019 and ending June 30, 2020. 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, excluding the Internal Service Fund) is \$40,586,664.

The General Fund is the largest component of this total with expenditures of \$37,188,656, an increase of 2% or \$581,375 above the current adopted amount of \$36,607,281. 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 \$1,795,000 to balance this budget. This amount is approximately \$162,542 more than the amount appropriated in the FY2019 Adopted Budget that totaled \$1,632,458.

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 2019 for Fiscal Year 2019/20 is approximately \$2,657,310,868, which is \$110,985,931 more than the \$2,546,324,937 in FY2019. This budget recommends leaving the tax rate at \$0.66 per \$100 of assessed value. The FY2020 values at a 96.78% collection rate will produce an estimated \$16,973,520 in revenue. This projected revenue is an increase of \$167,775 or 1.0% from last year’s budget estimate of \$16,805,745.

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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 motor vehicle assessed value as of May 2019 for Fiscal Year 2019-20 is \$300,000,000 at a collection rate of 100% will produce an estimated \$2,000,000 in revenue.

The budget also projects approximately \$560,000 in prior year taxes and \$180,000 in interest and penalties.

Sales Tax

The Fiscal Year 2018-19 adopted budget, projected \$6,845,000 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 \$7,030,000, an increase of 3.0% or \$185,000.

We continue to be moderately conservative in our projections.

Budget Preparation

In developing the FY2020 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,
- 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

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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 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 and has a stop-loss or reinsurance plan is \$125,000 per occurrence, thereby reducing County cost for insurance further. Being self-insured provides the County more control and opportunities to improve employees' health, while saving county tax dollars. The County also provides health insurance to eligible retirees at the same rate as active employees. The FY2020 Budget includes funding health insurance for retirees in the amount of \$340,365, a \$16,400 increase over FY2019. Eligible retirees are covered until they qualify for other insurance, including Medicare. The County added a new benefit in FY2018 for County employees and retirees by providing an Employee Wellness Clinic that is open three (3) days per week. The FY2020 Recommended Budget expands the operations of the Employee Wellness Clinic starting July 8th with the Clinic being open four (4) days per week and October 7th being open five (5) days per week. Full-time employees covered under the County's Health Insurance plan 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. Employees who are not covered by the County's Health Insurance Plan are required to pay \$20.00 per visit to the Clinic. Employees are encouraged to have a health risk assessment conducted and to utilize the Wellness

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Clinic to meet their medical needs. By reducing the number of claims processed by our third-party claims' administrator, the fee for this service continues to be flat, allowing the County to maintain the overall cost of providing health insurance to employees. While there is an increased contractual cost with the third-party operator of the Employee Wellness Clinic to provide the service, it is being absorbed in the same departmental cost of \$8,200 per employee in FY2020 as FY2019.

The FY2020 budget also reflects an increase in workers' compensation due to increased claims, especially higher claims and an increase in property/liability insurance from FY2019. Workers compensation is increasing 6% or \$14,540 from FY2019's amount of \$242,000 to \$256,540 in FY2020. Property/liability insurance is increasing 11% from \$166,595 in FY2019 to \$184,210 in FY2020.

The Local Government Retirement System increased local governments required contributions for employees working more than 1,000 hours within a calendar year and this has significantly impacted the FY2020 Budget. General employees' contribution rate increased to 9.02% of salaries and law enforcement increased to 9.77%. The cost of contributions to the Local Government Retirement System has increased from \$879,983 to \$1,039,033.

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

- Purchase of one new ambulance totaling \$205,000
- Replace one medical stair chair \$4,000
- Replacement of medical bags and carbon monoxide testers \$7,470
- Scheduled computer replacement
- Watershed Dam repairs
- Completion of a Connect NC Memorial Park Grant

Vehicle Replacement

The County purchases vehicles other than ambulances and DSS vehicles in the Vehicle Replacement Fund. On average, we have replaced five (5) Sheriff's vehicles annually and other vehicles as needed. The FY2019 budget piloted a new program of leasing vehicles, other than Sheriff's and DSS vehicles. The FY2020 budget contains continued lease payments for vehicles leased in FY2019 and leasing a new truck in the Fire Marshal's Office. 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. The FY2020 Budget includes the transfer of one vehicle from the Health Division of Human Services to the Social Services Division. Social Services was in need of a replacement vehicle for the Social Workers making home visits

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 totaled \$3,174,581.

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 \$234,715 in FY2019 to \$268,040 in FY2020. 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. The occupancy tax collections for FY2020 are estimated to be \$25,000.

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 decreased \$169,343, or 6.2% from \$2,734,734 in FY2019 to a recommended FY2020 budget of \$2,565,300. The costs for the transfer station, collection site pick-ups and recycling have been increasing more than the revenues annually, making it difficult to keep this fund self-sustaining. In addition, the cost of recycling has drastically increased across the United States. We have identified ways to control and reduce our costs, including installing compactors at our largest Collection Sites. FY2019 brought many

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required improvements to the landfill site to be compliant with State regulations and the improvements continue into FY2020. In prior years, fund balance has been used to balance the budget and budget amendments were necessary to maintain the level of services provided. The FY2020 Budget does not include an appropriation of fund balance.

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 the County's cost to maintain the line. The County also owns and operates the East Bend waterline. The revenues for this line are estimated on the usage by the Town of East Bend, as well as approximately 24 other users and the expenditures are based upon the water purchase contract between the Winston-Salem/Forsyth County Utilities Commission, the County's cost to maintain the line and the debt service for construction of the line. The budget does include one supervisor and one operator for the waterlines. The Water and Sewer budget for FY2020 is \$558,668 increased by \$27,040 from FY2019's budget of \$585,708. FY2019 is our first full year of operating the East Bend waterline and having history of the actual cost. The Town of East Bend has requested relief or assistance with the costs that are being passed on to them and due to the completion of the project coming in under budget and estimation, the \$1,000,000 the County transferred to the project will be transferred to the Water and Sewer enterprise fund to offset a reduced fee charged to the Town of East Bend.

COUNTY FEES

The Recommended Budget for FY2020 is based on minimal changes to the fee schedule and the Fee Schedule will be submitted June 17 for the Board's consideration.

PERFORMANCE

In an effort to focus on effectiveness and efficiencies of programs, the FY2020 budget includes Performance Measures for each department. The measures are to be qualitative and relative 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

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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 shared in the preparation of this very challenging budget. I would like to especially thank Lindsey Cearlock, Drew Hinkle, and Brittany Allen for assisting with the budget process.

The FY2020 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	Revenues	Expenditures
General Fund	\$ 33,033,378	\$ 33,033,378
Emergency Telephone Fund	\$ 268,040	\$ 268,040
Law Enforcement Fund	\$ 6,000	\$ 6,000
Solid Waste Fund	\$ 2,565,300	\$ 2,565,300
Water and Sewer Fund	\$ 349,918	\$ 349,918
Subtotal	\$ 36,222,636	\$ 36,222,636
Debt Service		
General Fund	\$ 4,155,278	\$ 4,155,278
Solid Waste Fund	\$ -	\$ -
Water and Sewer Fund	\$ 208,750.00	\$ 208,750.00
Subtotal	\$ 4,364,028	\$ 4,364,028
TOTAL ALL FUNDS	\$ 40,586,664	\$ 40,586,664

GENERAL FUND BUDGET SUMMARY (Including Interfund Transfers)

	FY17-18 Actual	FY18-19 Budgeted	FY18-19 Revised	FY19-20 Recommended	Variance FY19 to FY20
Revenues					
Property Tax	\$ 19,859,438	\$ 19,535,745	\$ 19,535,745	\$ 19,718,020	0.9%
Local Sales Tax	\$ 6,926,998	\$ 6,845,000	\$ 6,845,000	\$ 7,030,000	2.7%
Other Revenue	\$ 9,556,166	\$ 8,594,078	\$ 8,795,652	\$ 8,645,636	0.6%
Appropriated Fund Balance	\$ -	\$ 1,632,458	\$ 2,649,735	\$ 1,795,000	10.0%
Total	\$ 36,342,602	\$ 36,607,281	\$ 37,826,132	\$ 37,188,656	1.6%
Expenditures					
Governing Body	\$ 59,834	\$ 81,133	\$ 81,133	\$ 79,590	-1.9%
Administration	\$ 380,740	\$ 416,074	\$ 451,454	\$ 491,395	18.1%
Finance	\$ 190,408	\$ 200,179	\$ 200,021	\$ 204,060	1.9%
Tax	\$ 740,019	\$ 736,601	\$ 711,356	\$ 736,555	0.0%
License Plate Agency	\$ 87,657	\$ 89,332	\$ 89,332	\$ 88,605	-0.8%
Court Facilities	\$ 53,275	\$ 57,000	\$ 57,000	\$ 57,000	0.0%

FY2020 RECOMMENDED BUDGET

Elections	\$ 172,572	\$ 208,010	\$ 208,788	\$ 208,855	0.4%
Register of Deeds	\$ 243,239	\$ 249,710	\$ 249,710	\$ 256,595	2.8%
Information Technology	\$ 275,247	\$ 283,927	\$ 329,443	\$ 346,345	22.0%
Transfers to Other Funds	\$ 474,170	\$ 200,000	\$ 651,724	\$ 163,900	-18.1%
Public Buildings	\$ 453,680	\$ 483,635	\$ 486,266	\$ 485,385	0.4%
Sheriff	\$ 5,662,101	\$ 5,955,934	\$ 5,973,388	\$ 6,275,483	5.4%
Emergency Services	\$ 3,096,332	\$ 3,372,396	\$ 3,385,331	\$ 3,438,386	2.0%
Fire Marshal	\$ 87,199	\$ 110,733	\$ 119,727	\$ 175,045	58.1%
Building Inspections	\$ 268,307	\$ 278,948	\$ 337,471	\$ 378,985	35.9%
Medical Examiner	\$ 28,950	\$ 20,000	\$ 23,150	\$ 23,000	15.0%
Animal Shelter	\$ 233,182	\$ 226,053	\$ 236,275	\$ 250,430	10.8%
Planning	\$ 131,878	\$ 140,403	\$ 40,364	\$ -	-100.0%
Economic Development	\$ 181,750	\$ 143,000	\$ 143,000	\$ 143,500	0.3%
Cooperative Extension	\$ 149,671	\$ 130,902	\$ 130,902	\$ 188,565	44.1%
Soil and Water Conservation	\$ 244,984	\$ 318,412	\$ 318,428	\$ 320,555	0.7%
Health	\$ 1,467,771	\$ 1,445,045	\$ 1,484,815	\$ 1,512,276	4.7%
Mental Health	\$ 110,000	\$ 118,000	\$ 118,000	\$ 118,000	0.0%
Juvenile Crime Prevention	\$ 135,727	\$ 135,891	\$ 135,891	\$ 135,891	0.0%
Social Services	\$ 5,434,654	\$ 6,265,529	\$ 6,424,698	\$ 5,877,910	-6.2%
Community Action Programs	\$ 1,300,724	\$ 1,362,412	\$ 1,362,425	\$ 1,149,995	-15.6%
Veteran Services	\$ 53,984	\$ 56,076	\$ 56,076	\$ 57,695	2.9%
Public Schools	\$ 6,811,387	\$ 6,954,287	\$ 6,954,287	\$ 7,577,863	9.0%
Community College	\$ 228,688	\$ 345,000	\$ 345,000	\$ 320,000	-7.2%
Hospital	\$ 165,982	\$ 188,726	\$ 188,633	\$ 222,835	100.0%
Recreation	\$ 529,401	\$ 579,783	\$ 600,780	\$ 579,879	0.0%
Non-Departmental	\$ 1,641,377	\$ 1,233,305	\$ 1,710,419	\$ 1,168,800	-5.2%
Debt Service	\$ 4,986,428	\$ 4,220,845	\$ 4,220,845	\$ 4,155,278	-1.6%
Total	\$ 36,081,319	\$ 36,607,281	\$ 37,826,132	\$ 37,188,656	1.6%

FUNDS AND FUND BALANCES

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

Each of these fund types has its own specific legal and accounting requirements. Appropriations lapse at year-end in 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

FY2020 RECOMMENDED BUDGET

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, 2018 was \$8,062,054 or 22.34% 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 FY19-20 budget for the Solid Waste Enterprise Fund is \$2,565,300 representing a 6.2% or \$169,434 decrease over the FY18-19 budget of \$2,734,734.

This budget does not include a fund balance appropriation from the Solid Waste Enterprise Fund. As of June 30, 2018 the unrestricted Solid Waste Enterprise Fund balance was \$187,725.

Water & Sewer Enterprise Fund

The FY2020 Water and Sewer Fund budget totals \$558,668. This budget is a \$27,040 decrease from the FY2019 original budget of \$585,708. The net position of the Water & Sewer Fund decreased \$217,400 in FY2018 to \$7,716,993 from \$7,950,718 in FY2017. The FY2020 budget uses an appropriation of fund balance that reflects the intentional expenditure to ease the financial burden on the Town of East Bend to pay the required rates for the East Bend Waterline.

Emergency Telephone System Special Revenue Fund

The projected Emergency Telephone System (911) revenue recommended in this budget is \$268,040. The Emergency Telephone Fund's fund balance as of June 30, 2018 was \$182,545. This amount decreased due to the State requirement to establish a back-up PSAP in FY2018. The State 911 Board increased the revenue for Yadkin County in FY2020 to \$268,040 from \$234,715 in FY2019.

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 2019 and 2020 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.

	FY19 Actual		FY20 Requested		FY20 Recommended	
	FT	PT-B	FT	PT-B	FT	PT-B
Administration	6	0	6	0	6	0
Finance	3	0	3	0	3	0
Tax	13	0	13	0	13	0
Elections	2	0	2	0	2	0
Register of Deeds	3	1	3	1	3	1
Information Technology	5	0	5	0	5	0
Public Buildings	5	0	5	0	5	0
Sheriff	86	0	88	0	86	0
Emergency Services	41	0	42	0	42	0
Central Permitting	5	0	5	0	5	0
Animal Shelter	3	0	3	0	3	0
Soil & Water	3	0	3	0	3	0
Health	17	2	18	2	18	2
Social Services	59	3	60	3	60	3
Veterans	1	0	1	0	1	0
Hospital	1	0	2	0	2	0
Recreation	6	0	6	0	6	0
Solid Waste	3	4	3	4	3	4
Water and Sewer	2	0	2	0	2	0

Overview

The FY2020 Recommended Budget includes adding a Public Health Nurse I position in the Medical Clinic Division of Human Services, a Deputy Fire Marshal in Emergency Services, reclassification of an Administrative Support Specialist to a Social Worker III in the Social Services Division of Human Services and additional funding for part-time employees at the Animal Shelter. The Sheriff's Office requested two additional deputy positions, but

FY2020 RECOMMENDED BUDGET

currently has six (6) positions vacant positions. The budget also fully funds Horticulture and Family Consumer Science agent positions in Cooperative Extension assigned 100% to Yadkin County.

In an effort to focus on effectiveness and efficiencies of programs, the FY2020 budget includes Performance Measures for each department. The measures are to be qualitative and relative 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	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Property Tax	\$ 19,859,438	\$ 19,535,745	\$ 19,718,020
Local Sales Tax	\$ 6,926,998	\$ 6,845,000	\$ 7,030,000
Fees & Permits	\$ 2,768,286	\$ 2,630,437	\$ 2,750,985
Intergovernmental	\$ 5,787,542	\$ 5,777,041	\$ 5,690,051
Other	\$ 1,000,339	\$ 186,600	\$ 204,600
App. Fund Balance	\$ -	\$ 1,632,458	\$ 1,795,000
Total	\$ 36,342,602	\$ 36,607,281	\$ 37,188,656

Property Taxes

Property Taxes are the largest revenue source for the General Fund at approximately 53% representing \$19.7 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 96.78% collection rate for Property and a 100% collection rate for Motor Vehicles.

The County's real property tax base is expected to total approximately \$2,571,745,457.66. Motor Vehicle property is projected to be approximately \$300,000,000.

Local Sales Tax

Local sales tax revenues for FY2020 are estimated at \$7,030,000 which is a 2.7% or \$182,275 increase over FY2019's estimate of \$6,845,000. Sales tax revenues reflect 18.9% of total revenues in FY2020.

FY2020 RECOMMENDED BUDGET

Fees and Permits

This revenue category includes the anticipated revenues for items including: building permits, recreational fees and facility rentals and, represents a 4.58% or \$120,548 increase over FY2019's amount of \$2,578,437 for an estimate of \$2,750,985 in FY2020. Fees and Permits make up 7.4% of total revenues.

Intergovernmental

The total for Intergovernmental Revenues represents approximately 15.3% of the County's anticipated total revenues or \$5,690,051 million. These revenues include state grants, state allotments for Public Health and Social Services, utility franchise taxes, beer and wine taxes, video programming tax, court fees, and local jurisdictions contributions. The FY2020 intergovernmental revenue estimate reflects a \$86,990 or 1.51% decrease from FY2019. 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 FY2019's estimate of \$254,600.

Appropriated Fund Balance

Appropriated fund balance in the amount of \$1,795,000 is included for one-time expenditures or restricted funds received in FY2019 that are being carried forward for expenditure in FY2020 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 Commissioner receiving the fewest votes 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.

FY2020 RECOMMENDED BUDGET

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 43,931.32	\$ 63,135.00	\$ 63,390.00
Operating	\$ 15,902.40	\$ 17,998.00	\$ 16,200.00
TOTAL	\$ 59,833.72	\$ 81,133.00	\$ 79,590.00

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 an Assistant County Manager, 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 and an Events Planner.

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

	FY 2018 Actual	FY 2019 Original Budget	FY 2020 Recommended Budget
Personnel	\$ 357,870.03	\$ 386,572.00	\$ 462,370.00
Operating	\$ 22,870.12	\$ 29,502.00	\$ 29,025.00
TOTAL	\$ 380,740.15	\$ 416,074.00	\$ 491,395.00

Finance

The Finance Department focuses on the County's financial services, including audit, debt service management, cash investments, payroll, utility billing, payables, and purchasing.

FY2020 RECOMMENDED BUDGET

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 173,450.95	\$ 176,379.00	\$ 181,285.00
Operating	\$ 16,957.26	\$ 23,800.00	\$ 22,775.00
TOTAL	\$ 190,408.21	\$ 200,179.00	\$ 204,060.00

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 650,482.81	\$ 676,625.00	\$ 687,990.00
Operating	\$ 177,193.30	\$ 149,308.00	\$ 137,170.00
TOTAL	\$ 827,676.11	\$ 825,933.00	\$ 825,160.00

FY2020 RECOMMENDED BUDGET

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Operating	\$ 53,275.02	\$ 57,000.00	\$ 57,000.00
TOTAL	\$ 53,275.02	\$ 57,000.00	\$ 57,000.00

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Operating	\$ 135,727.00	\$ 135,891.00	\$ 135,891.00
TOTAL	\$ 135,727.00	\$ 135,891.00	\$ 135,891.00

Elections

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

Performance Measures:

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

FY2020 RECOMMENDED BUDGET

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 113,749.52	\$ 132,222.00	\$ 128,795.00
Operating	\$ 58,822.77	\$ 75,788.00	\$ 80,060.00
TOTAL	\$ 172,572.29	\$ 208,010.00	\$ 208,855.00

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 189,109.08	\$ 194,972.00	\$ 199,855.00
Operating	\$ 54,130.19	\$ 54,738.00	\$ 56,740.00
TOTAL	\$ 243,239.27	\$ 249,710.00	\$ 256,595.00

Information Technology

The Information Technology Department provides a wide array of services which support all departments through end-user client support, network infrastructure, software applications, and championing the use of technology to meet the County's needs.

FY2020 RECOMMENDED BUDGET

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 260,720.68	\$ 270,429.00	\$ 334,345.00
Operating	\$ 14,526.30	\$ 13,498.00	\$ 12,000.00
TOTAL	\$ 275,246.98	\$ 283,927.00	\$ 346,345.00

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 234,496.91	\$ 241,525.00	\$ 254,110.00
Operating	\$ 219,183.06	\$ 242,110.00	\$ 231,275.00
Debt Service	\$ 360,105.50	\$ 353,130.00	\$ 346,151.00
TOTAL	\$ 813,785.47	\$ 836,765.00	\$ 831,536.00

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

FY2020 RECOMMENDED BUDGET

Division. The Sheriff's budget also includes the Law Enforcement Officers' Separation Allowance for sworn officers who retire and meet the criteria established by the North Carolina General Statutes.

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 4,456,238.12	\$ 4,838,698.00	\$ 5,076,801.00
Operating	\$ 1,205,862.87	\$ 1,117,236.00	\$ 1,198,682.00
Debt Service	\$ 613,977.64	\$ 613,985.00	\$ 613,979.00
TOTAL	\$ 6,276,078.63	\$ 6,569,919.00	\$ 6,889,462.00

Emergency Services

Emergency Services provides Emergency Management, Emergency Medical Services and Fire Marshal services within the County. The FY2020 budget includes funding for a Deputy Fire Marshal position, lease of a new truck for the Fire Marshal's Office, new ambulance and replacement of several items including a stair chair and medical bags for Emergency Medical Services.

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, 2020.
4. Improve Fire Marshal inspections' collections to 85%.

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 2,596,146.36	\$ 2,873,716.00	\$ 2,991,631.00
Operating	\$ 369,148.15	\$ 387,413.00	\$ 416,800.00
Capital	\$ 218,236.08	\$ 222,000.00	\$ 205,000.00
Debt Service	\$ 28,608.99	\$ 28,045.00	\$ 27,473.00
TOTAL	\$ 3,212,139.58	\$ 3,511,174.00	\$ 3,640,904.00

FY2020 RECOMMENDED BUDGET

Central Permitting

Central Permitting in Yadkin County includes all building inspections, minimum housing code enforcement in Boonville and East Bend, new construction fire inspections, planning services and scheduled Environmental Health permits. FY2020 is the first year that Planning Services has been included in the Central Permitting budget. 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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 252,778.59	\$ 261,198.00	\$ 357,795.00
Operating	\$ 15,528.38	\$ 17,750.00	\$ 21,190.00
TOTAL	\$ 268,306.97	\$ 278,948.00	\$ 378,985.00

Medical Examiner

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

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Operating	\$ 28,950.00	\$ 20,000.00	\$ 23,000.00

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.

FY2020 RECOMMENDED BUDGET

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 148,364.88	\$ 157,221.00	\$ 177,980.00
Operating	\$ 84,816.69	\$ 68,832.00	\$ 72,450.00
Debt Service	\$ 28,513.97	\$ 27,950.00	\$ 27,381.00
TOTAL	\$ 261,695.54	\$ 254,003.00	\$ 277,811.00

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 FY2020 budget includes 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 13th.

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Operating	\$ 137,750	\$ 76,000	\$ 76,500
Programs	\$ 44,000	\$ 67,000	\$ 67,000
TOTAL	\$ 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 FY2020 budget

FY2020 RECOMMENDED BUDGET

restores full funding for the Family and Consumer Sciences Agent position and increases the Horticulture agent position to 100% in Yadkin County as well.

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 138,394	\$ 120,052	\$ 173,985
Operating	\$ 11,276	\$ 10,850	\$ 14,580
TOTAL	\$ 149,671	\$ 130,902	\$ 188,565

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 FY2020 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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 170,339	\$ 173,983	\$ 179,332
Operating	\$ 59,870	\$ 129,429	\$ 126,223
Capital	\$ 14,775	\$ 15,000	\$ 15,000
Debt Service	\$ 638,088	\$ 638,100	\$ 638,089
TOTAL	\$ 883,072	\$ 956,512	\$ 958,644

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. The FY2020 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 reclassification of an Administrative Support position to a Social Worker III who will serve as an on-call worker in both Child Protective Services and Foster Care as needed. Due to a decrease in federal funding for the Women, Infants and Children Division, an eighty percent (80%) employee will become a fifty (50%) employee. Under these special circumstances, she will be allowed to keep her benefits, including health insurance even though she would not be eligible otherwise.

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. 100% 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	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 1,083,984	\$ 1,139,374	\$ 1,179,611
Operating	\$ 377,681	\$ 294,416	\$ 332,665
Capital	\$ 6,106	\$ 11,255	\$ -
TOTAL	\$ 1,467,771	\$ 1,445,045	\$ 1,512,276

FY2020 RECOMMENDED BUDGET

SOCIAL SERVICES	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 3,400,638	\$ 3,704,137	\$ 3,709,921
Operating	\$ 204,344	\$ 236,168	\$ 217,865
Programs	\$ 1,806,148	\$ 2,315,864	\$ 1,950,124
Capital	\$ 23,524	\$ 9,360	\$ -
TOTAL	\$ 5,434,654	\$ 6,265,529	\$ 5,877,910

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Operating	\$ 110,000	\$ 118,000	\$ 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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 51,565	\$ 54,386	\$ 54,335
Operating	\$ 2,419	\$ 1,690	\$ 3,360
TOTAL	\$ 53,984	\$ 56,076	\$ 57,695

FY2020 RECOMMENDED BUDGET

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. This status was extended for an additional thirty-six months. A minimal staff has been retained to maintain the medical records, both paper and radiology.

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 47,894.24	\$ 49,356.00	\$ 93,535.00
Operating	\$ 118,088.21	\$ 139,370.00	\$ 129,300.00
TOTAL	\$ 165,982.45	\$ 188,726.00	\$ 222,835.00

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.

Performance Measures:

1. Complete Phase II of Yadkin Memorial Park by June 30, 2020.
2. Complete construction of a new soccer field and baseball field by November 30, 2019.

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 391,606	\$ 407,057	\$ 411,153
Operating	\$ 121,497	\$ 134,974	\$ 130,974
Capital	\$ 16,298	\$ 37,752	\$ 37,752
TOTAL	\$ 529,401	\$ 579,783	\$ 579,879

Education

Education continues to represent approximately 21.3% 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

FY2020 RECOMMENDED BUDGET

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 28% for Education.

The Yadkin County Board of Education has completed its FY2020 appropriation request. The Superintendent's final total request for \$8,730,265 has been submitted. This request reflected a \$1,775,978 or 25.6% increase. The Manager's recommended budget for the Public School System is \$7,577,863, which reflects an overall \$623,576 or 9% increase.

Of the amount requested, \$7,580,527 was in current expense and \$1,149,738 was in capital outlay. This recommended budget includes \$7,146,494 in current expense and \$431,369 in capital outlay.

The Yadkin County Board of Education anticipates a decrease of 75 students from the FY2019 allotted average daily membership (ADM) in 2019-2020 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 current expense request did include funding for three (3) additional positions. However, the State is responsible for funding positions, not local government, therefore they are not included in the Recommended Budget.

The Superintendent's request for Capital Outlay was \$1,149,738, an \$893,438 or 348.6% increase over FY2019. Some of the items included are routine maintenance items such as painting, flooring, table replacement, paving, etc., while one large request of \$360,000 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 all of the capital requests. However, the most urgent needs for the roof replacement, security cameras, sewer lines and repairs are included in the recommended amount.

Surry Community College requested a \$41,000 or 15.2% increase over the FY2019 amount of \$270,000 for a total of \$311,000 in addition to the Yadkin Guarantee. The Community College opened a third building on the property for mechatronics that increased operational costs in FY2019. The Manager's recommendation remains flat for FY2020 for a total \$270,000. The budget does continue the Yadkin Guarantee with funding recommended at \$50,000. The Guarantee is a scholarship program for Yadkin County students enrolled at the Yadkin Center in a curriculum program and will pay the difference between tuition and other scholarships the student(s) have been awarded.

FY2020 RECOMMENDED BUDGET

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Public Schools Current	\$ 6,356,987	\$ 6,697,987	\$ 7,146,494
Public Schools Capital	\$ 240,000	\$ 256,000	\$ 431,494
Public Schools Special Cap	\$ 214,400	\$ -	\$ -
Public Schools Debt Service	\$ 2,412,607	\$ 2,559,635	\$ 2,502,205
Surry Community College	\$ 228,688	\$ 270,000	\$ 270,000
Yadkin Guarantee	\$ -	\$ 75,000	\$ 50,000
Total	\$ 9,452,682	\$ 9,858,922	\$ 10,400,068

Community Action Programs

The County assists various non-profit organizations within the County that provide services 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 an increase in funding to assist them with cash flow or the option to front the ROAP funding rather than reimburse it. 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 FY2020 budget recommends flat funding for the Library System after giving it an increase in FY2019.

The NC Forest Service is a state operated program with partnership funding through the County. The County funds roughly 40% of the local Forest Service, as well as provide them office space in the Agricultural & Educational Building.

FY2020 RECOMMENDED BUDGET

The Yadkin County Rescue Squad plays a vital role in Public Safety within the County. It is a non-profit agency that provides rescue services, as well as medical first responder services when needed. The County funding for the Squad remains flat and they are developing a plan to replace their aging vehicle fleet.

BUDGET

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
YVEDDI APPROPRIATION	\$ 47,213	\$ 75,804	\$ 75,804
ROAP EMPLOYMENT-YVEDDI	\$ 10,115	\$ 10,115	\$ 10,115
ROAP RGP-YVEDDI	\$ 71,913	\$ 71,913	\$ 71,913
YADKIN SENIOR CENTER	\$ 39,500	\$ 39,500	\$ 39,500
SENIOR MEALS RESERVE	\$ 38,591	\$ 10,000	\$ 10,000
YADKIN VALLEY SENIOR CENTER	\$ 23,700	\$ 23,700	\$ 23,700
EAST BEND SENIOR CENTER	\$ 35,550	\$ 35,550	\$ 35,550
FORESTRY CONTRIBUTION	\$ 50,945	\$ 52,400	\$ 53,000
ROAP EDTAP-YVEDDI	\$ 60,413	\$ 60,413	\$ 60,413
YADKIN LIBRARIES	\$ 422,957	\$ 422,957	\$ 430,000
RICHMOND HILL LAW SCHOOL	\$ -	\$ -	\$ 8,000
ARTS COUNCIL	\$ 17,500	\$ -	\$ -
COG PRETRIAL	\$ 92,141	\$ 93,860	\$ 94,000
RESCUE SQUAD	\$ 163,000	\$ 163,000	\$ 163,000
SALES TAX CONTRIB.TO VFD'S	\$ 165,336	\$ 180,000	\$ -
VFD TURN OUT GEAR	\$ 58,107	\$ 123,200	\$ 75,000
MISCELLANEOUS	\$ 3,743	\$ -	\$ -
TOTAL	\$ 1,300,724	\$ 1,362,412	\$ 1,149,995

While Mental Health is not funded in Community Action Programs budget, it is appropriate to discuss it here. The FY2020 recommends maintaining FY2019's level of \$118,000, as they have sufficient previous County funding within Partners' Behavioral Health where appropriations in the past were not fully expended.

Richmond Hill Law School Commission has obtained its non-profit status and is gaining ownership of the Richmond Law School property from the Yadkin County Historical Society.

FY2020 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 FY2018). This will provide better management of technology needs and funding levels.

BUDGET

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
PERFORMANCE	\$ -	\$ 10,000	\$ 10,000
UNEMPLOYMENT	\$ 7,914	\$ 10,000	\$ 8,000
PROFESSIONAL SERVICES	\$ 124,759	\$ 200,000	\$ 200,000
COUNTY ATTORNEY	\$ 117,360	\$ 130,000	\$ 130,000
ANNUAL AUDIT	\$ 44,525	\$ 53,000	\$ 60,000
LAND ACQUISITION	\$ 398,963	\$ -	\$ -
CONTRACTED SERVICES	\$ 11,650	\$ 15,000	\$ 2,500
FRAUD HOTLINE	\$ 1,582	\$ 2,000	\$ 2,000
INSURANCE CONSULTING	\$ 41,860	\$ 45,000	\$ 45,000
PUBLIC RELATIONS	\$ 18,661	\$ 22,000	\$ 20,000
VEHICLE LEASE	\$ -	\$ 5,000	\$ 5,000
PARK IMPROVEMENTS	\$ 69,216	\$ 75,000	\$ 70,000
BANK SERVICE FEES	\$ 9,855	\$ 10,000	\$ 10,000
POOL VEHICLE MAINTENANCE	\$ 2,138	\$ 5,000	\$ 5,000
TELEPHONE	\$ 43,895	\$ 46,600	\$ 46,000
TELEPHONE SYS.	\$ 19,810	\$ 20,000	\$ 20,000
SOFTWARE CONTRACT	\$ 230,989	\$ 295,705	\$ 265,900
MUNIS	\$ 1,275	\$ -	\$ -
DUES & SUBSCRIPTIONS	\$ 24,317	\$ 25,000	\$ 25,000
HR RESOURCES	\$ 4,585	\$ 8,000	\$ 8,000
CHRISTMAS HAM	\$ 16,956	\$ 19,000	\$ 19,000
TECHNOLOGY CAPITAL OUTLAY	\$ 411,412	\$ 166,000	\$ 137,400
BUILDING IMPROVEMENTS	\$ 39,654	\$ 21,000	\$ 30,000
CONTINGENCY	\$ -	\$ 50,000	\$ 50,000
TOTAL	\$ 1,641,377	\$ 1,233,305	\$ 1,168,800

FY2020 RECOMMENDED BUDGET

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. The FY2020 Recommended Budget includes new contracts with non-profit Volunteer Fire Departments for the Fire Protection Services through the Fire District Trust Funds. The ad valorem Sales Tax that has been distributed to them in the Community Action portion of the budget are now going to be transferred to the respective Fire District Trust Funds for distribution.

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Operating	\$ 474,170	\$ 200,000	\$ 163,900
TOTAL	\$ 474,170	\$ 200,000	\$ 163,900

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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Operating	\$ 258,771	\$ 234,715	\$ 268,040
TOTAL	\$ 258,771	\$ 234,715	\$ 268,040

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.

FY2020 RECOMMENDED BUDGET

BUDGET

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Operating	\$ 21,680	\$ 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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Operating	\$ 35,897	\$ 49,190	\$ 56,120

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. The FY2020 does replace the 30 cubic feet dumpsters at the larger Collection Sites and replace them with compactors. This budget does not include any appropriated fund balance.

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 254,015	\$ 260,578	\$ 246,985
Operating	\$ 2,083,686	\$ 2,474,156	\$ 2,318,315
TOTAL	\$ 2,337,702	\$ 2,734,734	\$ 2,565,300

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 FY2020 Budget includes the revenues and expenditures for the Highway 21 waterline and the East Bend Waterline. The personnel costs include the ORC and an additional operator for the waterlines. The FY2020 budget also includes the Debt Service for the East Bend waterline.

BUDGET SUMMARY

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
Personnel	\$ 43,078	\$ 103,488	\$ 105,158
Operating	\$ 413,764	\$ 273,470	\$ 244,760
Debt Service	\$ -	\$ 208,750	\$ 208,750
TOTAL	\$ 456,842	\$ 585,708	\$ 558,668

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 FY2018. 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

	FY2018 Actual	FY2019 Original Budget	FY2020 Recommended Budget
CLAIMS	\$ 1,775,644	\$ 1,654,700	\$ 1,804,300
MEDICAL FIXED COSTS	\$ 313,397	\$ 360,000	\$ 340,000
YMCA PARTNERSHIP	\$ 5,086	\$ 5,900	\$ 3,200
EMPLOYER \$500	\$ 98,659	\$ 127,000	\$ 127,000
EMPLOYEE CLINIC	\$ 200,650	\$ 250,000	\$ 320,000
ADMIN SVCS	\$ 2,974	\$ 3,500	\$ 3,500
TOTAL	\$ 2,396,410	\$ 2,401,100	\$ 2,598,000

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' governing body is the Board of Commissioners and they contract with fire departments to provide fire services within the District. Currently, the District (County) contracts with one fire department in each district and each department submitted a budget request to the County for funding in FY2020. The FY2020 Recommended Budget includes a flat dollar amount to contract with volunteer fire departments within each District for one-year and it includes maintaining a flat tax rate in each District. New contracts based upon funding will be issued annually from this point forward. This year, it was also a requirement for the Fire Chief and Department Board President to meet with the County Manager to improve communications and understanding of the budget and budget requests by both parties. The meetings were well received and welcomed by the majority of the Departments.

The County also began a turnout gear reimbursement program in FY2018 through the General Fund and expanded the program in FY2019 to include Viper radios. The contractual amounts in the Fire District Funds excludes the reimbursement program, as it is funded in the County's General Fund. Seven (7) of the Volunteer Fire Departments and the Rescue Squad have taken advantage of this opportunity in at least one fiscal year and the majority (of the seven) have both fiscal years.

Volunteer Fire Departments across the United States, as well as in Yadkin County are struggling to recruit and retain their volunteers. The training requirements, as well as the risks associated with firefighting have increased and are impacting volunteers and their families. Surry Community College does not offer Firefighter Certification classes at the Yadkin Center and those members needing the certification classes have to travel to Dobson. In Yadkin County volunteer fire departments are faced with aging apparatus and the need to access water either by running hose, establishing water points or investing in pumper trucks. All of the Departments are working to lower their ISO rating to assist citizens and businesses in the District with lower insurance rates. Some Departments are looking at constructing sub-stations to assist more homeowners and businesses in the District by expanding the five- and six-mile radius requirement. The majority of the Departments have a capital replacement plan so that not all of the equipment needs including radios, air-packs, hose, turn-out gear, as well as trucks, do not cause the Department financial stress and their budgets can avoid spikes. It would be beneficial and cost effective for all of the Departments if they used the same reporting software and it were purchased together.

FY2020 RECOMMENDED BUDGET

FIRE DISTRICTS' RECOMMENDED TAX RATE

Fire District	Tax Rates
Arlington	0.08
Boonville	0.073
Buck Shoals	0.05
Courtney	0.08
East Bend	0.0725
Fall Creek	0.06
Forbush	0.075
Lone Hickory	0.075
West Yadkin	0.087
Yadkinville	0.065

VOLUNTEER FIRE DEPARTMENT RECOMMENDED ANNUAL CONTRACTUAL RATE

	FY2017 Actual Sales and Property Taxes	FY2018 Actual Sales and Property Taxes	FY2019 YTD Actual Sales and Property Taxes	FY2020 Requested Sales and Property Taxes	FY2020 Recommended Sales and Property Taxes	Ad Valorem Sales Taxes	Property Taxes
Arlington	329,249	327,915	316,690	376,657	327,000	24,000	304,000
Boonville	232,515	228,832	222,626	359,125	228,000	15,000	213,000
Buck Shoals	65,609	65,068	63,594	68,321	65,300	4,800	60,500
Courtney	164,149	165,867	158,505	166,250	165,945	11,300	154,645
East Bend	202,951	201,510	205,871	208,015	208,015	14,300	194,000
Fall Creek	168,388	170,812	163,224	170,000	170,000	12,000	158,000
Forbush	243,626	238,448	248,768	259,000	247,500	17,500	230,000
Lone Hickory	72,525	71,258	70,572	66,020	71,000	5,000	66,000
Yadkinville	497,539	519,421	509,361	524,000	520,000	38,000	482,000
West Yadkin	306,286	311,840	305,103	386,426	312,000	22,000	290,000
TOTAL	2,282,836	2,300,970	2,264,313	2,583,814	2,314,760	163,900	2,152,145

FY2020 RECOMMENDED BUDGET

VOLUNTEER FIRE DEPARTMENT CASH ON HAND

In the Request for Funding, each Volunteer Fire Department reported having the following cash on hand.

	Checking	Savings	Equipment / Truck / Capital Fund	Relief Fund or Other	CDs	Money Market	TOTAL
Arlington	180,793	-	71,019	100,238	-	-	352,050
Boonville	143,580	78,136	-	-	-	-	221,716
Buck Shoals	80,835	496	-	27,075	42,000	-	150,406
Courtney	43,314	47,661	-	-	-	-	90,975
East Bend	158,341	75,861	-	-	6,048	-	240,250
Fall Creek	105,546	-	-	-	-	71,787	177,333
Forbush	272,393	-	-	7,175	70,377	53,581	403,526
Lone Hickory	135,117	26	50,104	15,947	-	-	201,195
Yadkinville	100,170	142,465	-	-	51,373	-	294,008
West Yadkin	231,330	-	-	-	252,931	48,329	532,590
TOTAL	1,451,419	344,645	121,124	150,435	422,729	173,697	2,664,048

VOLUNTEER FIRE DEPARTMENT CALLS CALENDAR YEAR 2018

(Includes Fire, Medical, Service, Rescue calls as reported to the Office of the State Fire Marshal)

Arlington Fire & Rescue #16	906
Boonville #13	688
Buck Shoals #21	173
Courtney #19	482
East Bend #14	450
Fall Creek #15	539
Forbush #11	434
Lone Hickory #24	177
West Yadkin #18	780
Yadkinville #12	1558