

2019-2020 RECOMMENDED BUDGET



5/24/2019

Jaime Laughter, County Manager

In accordance with NC G.S. 159-11, the County Manager of Transylvania County presents the following recommended budget for fiscal year 2019-2020 to the Transylvania County Board of County Commissioners.

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MESSAGE FROM THE COUNTY MANAGER

It is my pleasure to present to you the FY 20 Transylvania County Budget. Before highlighting elements for your attention, I would like to first acknowledge our county staff who have worked to review, analyze and prepare the budget this year with a special thank you to our new Finance Director, Jonathan Griffin and Budget and Management Analyst Allen McNeill. All department heads, the Sheriff, Register of Deeds, nonprofit partners, fire departments and Blue Ridge Community College have provided thorough information on service demand, expenditures and needs that have been helpful to provide solid recommendations for these partners that balance the need for service against the ability to afford them under current economic conditions.

This budget recommends a tax increase of 10.5 cents, consistent with the voter's expressed will to fund a \$68 million capital bond project for education to renovate and expand Rosman Middle, Rosman High and Brevard High Schools. Outside of this increase, I am proposing to use current year operating revenue and fund balance to fund operations for the coming year with a focus on maintaining existing service levels. Personnel requests have been kept to a minimum to allow for funding the compensation study currently underway. The compensation study should support retention of existing personnel and minimize turnover to allow us to utilize the full extent of productivity for our existing work force. County services are diverse and focus heavy on public safety, funding education and health and human services. These key areas are often taken for granted because they are not as visible as the non-mandated, but visible services such as our library and parks and recreation. While not all services are mandated, they do enhance our citizen's quality of life and thereby make our community a better environment for all citizens and this budget intentionally does not compromise service levels. Education funding will see an increase to meet capital needs with the 10.5 cent bond increase, but operational funding from local sources is recommended to remain the same given declining student population and to meet those capital needs.

As we look to future years, our leaders will need to be mindful of the slow growth in revenue for property tax base and the loss of property tax base that we are seeing in our county. The demand for services continues to grow and does not decrease with these losses meaning the tax impact to taxable properties will be greater. Leaders will also have to consider how to address capital needs such as the courthouse, water and sewer infrastructure and a new EMS base. Knowing the challenges our citizen face, the needs for services and looking out to those future needs, I present a total general fund in the amount of \$60,475,611 with a new tax rate of 61.06 cents/\$100 valuation.

I also recommend that commissioners review the fire department requests for funding and determine funding levels under the statute. At that time, I recommend commissioners set the district tax rates to fund each district without supplementation to be consistent with the expressed will of funding methods from many of the fire departments who have been vocal and passionate about this issue. Providing you approve all requested needs, tax rates will increase by different amounts throughout the county from 10.4 cents to 21.8 cents as shown in the reference table below.

	FY 20 Rate	FD Rate Change	School	Total
	Fully Funded	vs FY 19	Bond	July 1 Tax
<u>Fire District</u>	<u>Requests</u>	<u>Approved</u>	<u>Tax Increase</u>	<u>Increase</u>
Sylvan Valley 2	\$0.055	\$0.000	\$0.105	\$0.105
Rosman	\$0.143	\$0.022	\$0.105	\$0.127
Little River	\$0.102	\$0.012	\$0.105	\$0.117
Conestee Falls	\$0.083	\$0.000	\$0.105	\$0.105
Cedar Mountain	\$0.251	\$0.113	\$0.105	\$0.218
Lake Toxaway	\$0.054	-\$0.001	\$0.105	\$0.104
Balsam Grove	\$0.111	-\$0.001	\$0.105	\$0.104
North Transylvania	\$0.222	\$0.082	\$0.105	\$0.187

Solid waste operations continue to improve and there are no fee changes proposed this year, but I am recommending that there not be a transfer from the general fund this budget year and instead to use some of the fund balance in the solid waste fund to support operations with that fund balance expected to be at \$5.8 million at the end of FY 2019.

This year I expect to work with the board to continue to enhance our business and management practices throughout the organization, benchmark our services and provide greater transparency with the citizens we serve. It is my honor to work with the Board of Commissioners and a dedicated team of public servants to serve Transylvania County citizens. Together I hope to help our community continue to enjoy a high quality of life this year and for the years to come.



Jaime Laughter, AICP, ICMA-CM
County Manager
Transylvania County

OVERVIEW OF THE TRANSYLVANIA COUNTY BUDGET PROCESS

The budget process for Transylvania County, North Carolina is a combination of local policies and procedures and mandates by the North Carolina Local Government Budget and Fiscal Control Act which defines a budget as “a proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.” [NC G.S. 159-7(b)(10)]

The chief official responsible for the development, recommendation and execution of the budget for Transylvania County is the County Manager, who is defined as the Budget Officer by NC G.S. 159-9.

Budget Event	Date or Deadline	Relevant Statutes
All County Department Heads Submit Requests to the Budget Officer	Deadline February 28 th , 2019	NC G.S. 159-10
The Budget Officer reviews requests in discussion format with department heads	Various Dates in March and April 2019	
Private entities partnering with the County apply through a uniform process, submitting applications to County Finance	Deadline March 29 th , 2019	
Transylvania County Schools Superintendent submits the budget for Transylvania County Schools	Deadline May 15 th , 2019	
The County Manager submits a recommended budget for consideration to the Board of County Commissioners	May 23 rd , 2019 Special Meeting of the Board	NC G.S. 159-11
The recommended budget is published in the office of the Clerk to the Board		NC G.S. 159-12 (a)
The Board conducts a public hearing on the proposed budget for 2019-2020		NC G.S. 159-12 (b)
The Board conducts a workshop-format meeting to review and make changes to the recommended budget	May 28 th , 2019 Budget Workshop	
The Board makes final approval of the budget ordinance prior to July 1, 2019	June 24 th , 2019 Regular Meeting of the Board	NC G.S. 159-13
The Board may amend the budget ordinance after approval at any time unless otherwise restricted by law.	July 1 st , 2019 through June 30 th , 2020	NC G.S. 159-15

DESCRIPTIONS OF MAJOR POLICIES IMPLEMENTED IN THE PROPOSED BUDGET

In the coming year, the County will be involved in many initiatives that should bear fruit identifying future priorities for the Board of County Commissioners.

- Implement compensation study and establish a compensation philosophy for implementation going forward.
- Support the United States Census 2020 work in Transylvania County to assure an accurate count. This helps to bring federal tax dollars back to the County for service support.
- Facilitate preparation of the first small area plan for the County with the Cedar Mountain community.
- Facilitate a plan to address workforce housing and economic development needs in the community including exploration of the role of infrastructure in providing these services.
- Continue facilitating the work of Get Set Transylvania in partnership with Sesame Street in Communities including providing topic-based resource toolkits to children along with resources including services provided by County departments.
- Continue facilitating the work of the Senior Services Task Force including continued operations and programming of the Senior Center at Silvermont Mansion and Park.
- Manage the construction of a sewer line that will provide expansion support to Gaia Herbs and extend service by the Town of Rosman along the US 64 Corridor. The County will hire and manage the contracts for design and construction in addition to the grant funding responsibilities and then turn over the line for ongoing maintenance and operation to the Town of Rosman.
- Continue to explore options that have been studied and any additional viable options to meet the facility needs of the Transylvania County Courthouse and develop a path forward to meet those needs.
- Facilitate the education construction bond issue necessary to facilitate projects managed by the the Transylvania County Board of Education with the establishment of a capital reserve fund to account for these projects.
- Consolidate the Transportation Department and the Planning and Community Development Department to allow for more robust support of citizens and improve services
- Continue funding \$50,000 per year to provide free wi-fi at 9 qualifying community centers and issue a grant cycle in FY 2020 for capital improvements for community centers.
- Work to mitigate revenue losses in the Tax Office as the City of Brevard has withdrawn from the joint resolution concerning tax collection.

- Maintain existing excellent levels of service throughout the County.
- Continue to identify and implement reasonable replacement schedules for equipment and capital purchases. The County has made progress in replacement of aging HVAC units, but will need to accelerate progress on those replacements due to the number that are reliant on R-22, which will no longer be manufactured after 2020 due to federal restrictions.
- Implementation of a new funding methodology for Transylvania County Schools' local current expense budget consistent with NC S.L. 2013-83 (H.B. 1031)
- The closure of several capital projects ordinances established by prior Boards of County Commissioners: the General Capital Projects Fund, the Qualified Zone Academy Bond Fund and the Golden Leaf Light Industrial Building Fund.
- Establish capital improvements schedules that take into account reasonable life of capital improvements such as roof replacement in addition to new capital items such as a replacement EMS base location.
- Continue to explore operational efficiency and best practices throughout County services

STATEMENT OF GOALS AND STRATEGIES

FOR TRANSYLVANIA COUNTY GOVERNMENT

Transylvania County adopted the first County strategic plan in 2015 to guide policy and priorities of County government from 2016 to 2021. The plan outlines 6 Goal statements with strategies on how to achieve those ideals for Transylvania County. They are:

Goal 1: The local economy has a more diversified tax base, an increase in living wage jobs and has more stability. The community has capitalized on the unique quality of life and environment unique to the area.

Goal 2: The educational environment facilitates learning and students are being prepared for a successful future. There are more available resources for enhancing education for all ages.

Goal 3: The community has vibrant nodes of economic and civic activity that create a draw for tourism as well as a platform for community engagement.

Goal 4: The wealth of natural resources in Transylvania County have been well managed and maintained to support the local economy and quality of life with plans in place to assure sustainability.

Goal 5: The community's quality of life includes resources that promote health, transportation connectivity, a sense of place, cultural heritage and public safety.

Goal 6: County government is service driven, transparent and performance based with more active and engaged citizens.

Each County department, office and funding partner is expected to develop objectives each year that support goals and strategies in the strategic plan with measures, both quantitative and qualitative, that can be evaluated at mid year and end of year alongside the budget to reflect how the budget is utilized to provide services and measure progress towards realizing the goal statements for Transylvania County citizens.

Commissioners are considering expanding this effort to communicate performance of County services in FY 2020 that will include data benchmarking and a comprehensive analysis of the efficiency of County operations to better communicate the use of public resources and the demand for services to citizen stakeholders.

DESCRIPTIONS OF MAJOR FINANCIAL RISKS

ASSOCIATED WITH THE PROPOSED BUDGET

During the budget review process, each department of County government was asked to assess the financial risks inherent in their budget requests. Many indicated that they felt the needs of their department were met in the near term in their requests, and therefore that the Board would not need to plan for any unanticipated expenses.

However, some identified that there were potential risk factors in their budgets and those are outlined here for review by Board of County Commissioners and the community.

- 1.) Overtime and compensatory time costs could be unpredictable if departmental turnover does not slow in some departments (Emergency Medical Services and the Sheriff's Office both cited this as a potential outcome.)
- 2.) County facilities staff identified the Transylvania County Courthouse's central heating and cooling system as a significant risk if it were to go out of service, as that would negatively impact Court operations and be costly to address.
- 3.) The Elections Department, responsible for overseeing a 2019 Fall municipal election and 2020 Spring election, viewed the potential need to redraw the Williamson Creek precinct to account for a lack of a potential voting facility as the largest risk unaddressed in the budget.
- 4.) The 911 Communications and Animal Shelter public safety agencies identified potential natural risks, such as storms damaging elements of the 911 system or a disease outbreak at the Animal Shelter as risks that were difficult to plan for.
- 5.) The Parks and Recreation Department identified deferred capital investments in existing parks as the largest financial risk due to disability and safety concerns.
- 6.) Departments predominantly funded by restricted intergovernmental revenues (Social Services and Public Health) viewed potential funding cuts from state and federal sources as the largest financial risk.

STATISTICAL ABSTRACT FOR TRANSYLVANIA COUNTY

Transylvania County was established in 1861 under North Carolina General Statute 153A-10. Located in the southwestern portion of North Carolina, the County is 35 miles southwest of Asheville, North Carolina; 136 miles southeast of Knoxville, Tennessee; 60 miles north of Greenville, South Carolina; and 170 miles northeast of Atlanta, Georgia. Seventy-five percent of the United States' population lives within a day's drive of Transylvania County. The County has a land mass of 379.7 square miles, approximately 50% of which is held in three state parks and two national forests.

Elevations in the County range from 1,265 feet in the Horsepasture River Valley to 6,045 feet near the Blue Ridge Parkway.

The following statistics were used to develop the following budget:

- Population growth in Transylvania County between 2010 and 2017 was 4.5%, lower than rate of growth for North Carolina overall (7.8%) but ahead of the average for all 100 counties (3.49%)
- The median age of Transylvania County citizens is increasing and projected to continue doing so for the foreseeable future:

Geography Name	Median Age		
	2010	2020	2030
North Carolina	37.4	39.2	40.4
Transylvania County	48.8	50.8	51.7

- School-aged K-12 population has decreased 5.5% from 2014 to 2019.
- Unemployment rate is at 3.4% (state at 4.2%) in 2018, down from 4.4% in 2017
- Median Household Income 2017 was \$47,587 (NC \$52,752). Transylvania County ranks 43rd amongst the 100 counties for median household income.
- Median Worker Income for Transylvania County was \$21,859. The County ranks 93rd for median worker income. This difference from the prior statistic is correlated to the County's older/retiree population.
- Average Weekly Wage for Workers in Transylvania County declined from 2017 (\$662) to 2018 (\$645) and remains in the bottom third of the 100 counties of North Carolina.
- Median Value of Single-Family Occupied Housing in 2016 was \$203,100. Transylvania County was 11th highest in North Carolina.
- 2018 Market Rate for Infant Care in Transylvania County was \$1,048 (13th highest in the state.)

DESCRIPTION OF FUNDS SUBJECT TO APPROPRIATIONS

MAJOR GOVERNMENTAL

GENERAL FUND: The General Fund is the primary operating fund for the County's governmental operations. Eighty six percent of all revenue for the County general fund is ad valorem property tax revenue, local option sales tax and restricted and unrestricted intergovernmental revenues. Approximately seventy five percent of all financial undertaken by the County in a given year occurs within the general fund. The accounting basis for this fund is the modified accrual basis.

The General Fund also contains several internal service funds which are maintained separately for accounting purposes but consolidated into the General Fund for reporting purposes. These funds are the following:

- i. The Self Insurance Fund (accounting for activity in the County's health insurance plans for employees)
- ii. The Law Enforcement Officers' Special Separation Fund (accounting for activities and accruals related to the special pension plan established for sworn law enforcement officers established by NC G.S. 143-166.42)
- iii. The Retiree Health Plan Fund (accounting for activities and accruals related to the County's other post-employment benefit plan established for retired employees of the County in 2006)
- iv. 457 Contribution Fund (accounting for activities related to the County's contributions to deferred compensation for County employees with more than five years of local service)

NONMAJOR GOVERNMENTAL FUNDS

FIRE SERVICE DISTRICTS FUND

Transylvania County maintains a special revenue fund for the collection and disbursement of ad valorem property tax revenue funded to maintain fire protection services established under NC G.S. 153A-301. The Fire Districts Special Revenue Fund contains the proceeds of ad valorem tax levies on seven separate and distinct fire districts. The accounting basis for this fund is the modified accrual basis.

GOLDEN LEAF CAPITAL PROJECTS FUND

In 2017, the Board of County Commissioners established a special capital projects fund for the construction of an approximately 60,000 square foot industrial facility called the Sylvan Valley Industrial Center for the purposes of expanding economic development opportunities in Transylvania County. This construction project was undertaken as a joint effort between the County, the City of Brevard, the Transylvania Economic Alliance (a 501c3-type non-for-profit organization) and the Golden LEAF Foundation. In FY2020, County staff recommends closing the Golden Leaf Capital Projects fund and transferring the remaining funds into the General Fund. The accounting basis for this fund is the modified accrual basis.

EMERGENCY TELEPHONE SYSTEM FUND

Transylvania County maintains a special revenue fund to account for the receipt, expenses and local distributions of revenues received from the North Carolina 911 Board intended to supplement and offset the costs of operating a 911 telecommunications system. Approximately 20% of revenue received in this fund is passed along to the City of Brevard. The accounting basis for this fund is the modified accrual basis.

GENERAL CAPITAL PROJECTS FUND

Transylvania County has a capital projects fund established. In FY2020, County staff recommends closing this fund and transferring the remaining appropriations made to fund various completed capital projects back to the County's general fund. There have been no active projects contained within the General Capital Projects fund within the last two years, so all funds are free to be appropriated for other purposes. The accounting basis for this fund is the modified accrual basis.

QUALIFIED ZONE ACADEMY BOND FUND

Transylvania County housed the proceeds of a 2002 bond issuance for the improvement of certain education facilities operated by Transylvania County Public Schools. In FY2020, County staff recommends closing this fund and transferring the remaining unexpended appropriations back to the General Fund to be passed on in the annual capital outlay for Transylvania County Schools.

PROPRIETARY FUNDS

SOLID WASTE FUND

Transylvania County has a single major proprietary fund, established for the operation, maintenance and development of various landfills and disposal sites. Consistent with North Carolina law and Governmental Accounting standards, the Solid Waste Fund is governed by the full accrual basis of accounting.

FUNDS NOT SUBJECT TO APPROPRIATIONS

Transylvania County also has the following funds which are permanent, fiduciary or agency funds and not subject to appropriations by the Transylvania County Board of County Commissioners:

- a.) The Silvermont Permanent Fund, established to house a donation held in trust for the upkeep, operation and improvement of the historic Silvermont Mansion
- b.) The Inmate Trust Fund established to account for monies held in trust for inmates of the Transylvania County Detention Center
- c.) The Social Services Agency Fund
- d.) The Register of Deeds Agency Fund
- e.) The Sheriff's Department COPs 4 Kids Fund
- f.) The Sheriff's Department DARE and SHIELD Camp Funds

SUMMARY OF RECOMMENDED APPROPRIATIONS

GENERAL FUND

REVENUES

The assessed aggregate value of real and personal property in Transylvania County continues to grow at a very slow rate. The largest single contributor to the assessed value growth of \$99,260,000 this year is the \$38,996,460 addition to the base of property associated with acquisition of Mission Hospital and its affiliated properties by HCA, the Hospital Corporation of America. The assessed value growth of 1.72% (from 5,779,200,000 to 5,878,460,000) is low by historical standards, and largely driven by the continued acquisition of real property for conservancy and governmental purposes.

Over fifty percent of the County's raw land area is no longer taxable. The full landmass of Transylvania County makes it the 69th largest County in North Carolina, however if you remove the nontaxable land held in the state and federal forests, the taxable area is comparable to Polk County which ranks 96th out of 100 amongst counties in geographic size. While County government continues to serve the entirety of Transylvania County, the taxable resources available to deliver those services continues to shrink.

At the recommended tax rate of \$.616 per \$100 of value, the growth in the tax base amounts to only \$609,912 of additional ad valorem revenue at the estimated collection rate of 99.75%. Approximately \$240,000 of this is related to the acquisition of the hospital for for-profit purposes. At the FY2019 rate of \$.511 per \$100 of value, the hospital's acquisition would generate only approximately \$198,000 in revenue

Exhibit A below articulates that the value of a penny has, in the past five years, not grown back to its level prior to the 2016 revaluation of all County real and personal property.

Exhibit A

	Assessed Value	Tax Rate	One Penny
2020	\$5,878,460,000.00	0.6160	\$587,846.00
2019	\$5,779,200,000.00	0.5110	\$577,920.00
2018	\$5,761,193,227.00	0.5110	\$576,119.32
2017	\$5,711,148,026.00	0.5110 *	\$571,114.80
2016	\$6,124,053,495.00	0.4499	\$612,405.35

The second largest source of County general fund revenue is the local option sales tax, which comes in two major forms: approximately \$8,600,000 comprising the total of Article 39, 40, 42 and distributions of Article 44 revenue by the state. At the same time, we estimate a net increase in sales tax revenues of \$802,810 across Article 39, 40 and 41 and the distributions of the repealed Article 44. This is an optimistic estimate.

An additional \$700,000 is anticipated in distributions of sales tax collected by the State of North Carolina intended to hold the County harmless from changes in Medicaid, a long standing appropriations practice of the General Assembly of North Carolina.

The average rate of growth in actual 39, 40 and 42 receipts of local option sales taxes over the last five years (FY14-FY18) has been 7.18%, below the statewide average. In four of the last five years, sales tax revenue has come in below the budgeted numbers. County staff believe slower growth in sales tax receipts is a function of the limited amount of developable land in Transylvania County that could generate sales tax.

The third largest significant source of revenue for the County is restricted and unrestricted intergovernmental revenue, reflecting predominantly state and federal funds passed through the County to offset the cost of carrying out human service activities mandated by state and federal law. The primary recipients of these revenues are the Department of Social Services and Departments of Public Health. In FY2020, staff expect the County to receive approximately \$5.9 million in intergovernmental revenue, a slight decrease from the FY2019 total of approximately \$6.0 million caused in part by the end of several grants specific to prior fiscal years.

- The Governor's Crime Commission Domestic Violence Investigator Grant
- NCDOT's Public Transportation Division approved the replacement of two public transit vehicles in FY2020

Overall, these reductions are offset by increases in other restricted intergovernmental revenues, primarily a new Transportation grant in the amount of \$28,000 and additional unrestricted intergovernmental revenues coming from higher anticipated Payment in Lieu of Taxes from the U.S. Federal Government.

Sales for services, permits and fees levied by the County continue to grow at a slow rate. Part of this is that many fees, such as those levied by the Register of Deeds and the Health Department, are limited by state and federal mandates (in the case of Register of Deeds, they are set by law, in the case of the Health Department, they are limited by how much can be charged and still be reimbursable by Medicaid.) Many other departmental fees such as Parks and Recreation are not set with cost recovery in mind and as such continue to not grow as expenses grow.

Differences between requested sales and services and recommended are driven by the recognition of \$100,000 of jail fees from other counties and an increase in estimated fees received by the Building and Permitting Department.

Miscellaneous revenues continue to reflect a stable amount of donations made to County Departments on a year to year basis.

Transfers reflect the closure of several capital project ordinances established in previous years.

EXPENDITURES

Driving the increase in ad valorem property taxes is the will of the voters, who approved in November 2018 a pair of major construction projects at Brevard High School and Rosman Middle/High School. These projects will be overseen by the Transylvania County Board of Education over the next two to three fiscal years. As the Board of County Commissioners will incur some costs prior to the issuing of general obligation bonds, staff recommends \$6.2 million to be transferred to an Education Capital Fund, which will house this tax revenue, the future proceeds from the bond issue and expenses for their related projects.

The recommended budget then lays out approximately \$60,500,000 in general fund expenditures. Excluding the \$6.2 million transfer, the General Fund sees an approximately \$2,600,000 increase in expenditures over the original 2019 budget. This increase in expenditures is managed by reappropriation of resources from elsewhere in the General Fund as well as transfers from reserves.

The following major items represent the major changes occurring over the FY2019 original budget:

- Implementation of the first full pay and classification study for County employees totaling approximately \$2.3 million including retirement and FICA contributions.
- A base increase in the Employer Contribution rate for all County Employees (with a rate higher for Law Enforcement Officers) costing approximately \$210,000 more over the FY2019 original budget for all employees
- Continuing appropriations totaling \$400,000 to continue the project to upgrade and modernize the County's human resources and financial computer systems
- A \$140,000 increase in the annual appropriation to Transylvania County Rescue Squad
- A \$243,040 increase in the annual appropriation to Blue Ridge Community College

The General Fund also contains several internal service funds, necessary to carry out the work of the County and account for several benefit programs established by the County Commissioners for the benefit of County employees. However, in summary the FY2020 recommended budget assumes maintaining existing services and no expansions to meet increased demand. The primary expenditure on employee compensation is meant to alleviate significant compression and mitigate turnover and difficulty recruiting qualified professionals. Using transfers from reserves to offset capital appropriations, the study is implemented by keeping operational growth flat whenever and wherever possible, removing scheduled cost of living adjustment for FY2020 and using existing reserves in other funds to offset expenses in those funds.

SELF INSURANCE FUND

The Self Insurance Fund accounts for all financial activity related to the health insurance plan established for County Employees. It is financed in two ways; first by an annual appropriation of a flat amount per full-time employee, and secondly by contributions made by County employees whose family participate in the plan. In FY2019, the per capita appropriation per employee was \$10,500. Staff recommends raising that amount to \$10,750 per employee to cover rising administrative costs and a potential 11% increase in medical claims cost in FY2020.

Self Insurance	FY17 (act)	FY18 (act)	FY19 (est)	FY20 (est)
Claims Costs	2,949,532	2,580,857	2,760,157	3,280,079
Administrative Costs	805,009	863,791	955,000	1,159,784
	3,754,541	3,444,648	3,715,157	4,439,863

The approximate \$4.4 million cost of the program would be offset by approximately \$3.6 million in transfers from the General Fund and Solid Waste fund (\$10,750 per full-time employee), an estimated \$610,000 in premiums paid for dependents and family members by County employees, \$35,000 in anticipated interest earned and a small appropriation of the Self Insurance Fund's fund balance.

At the end of the year, staff estimates that the Self Insurance Fund would have approximately 35 weeks of medical claims cost in reserve as opposed to the 37 weeks estimated to be held in reserve at the end of the fiscal year. Realistically, staff does not anticipate the County will incur the full amount of estimated claims cost as Transylvania County's employee health plan continues to see claims growth significantly below the national and state average, as you can see from the actual and estimated totals for FY17 through FY19. However, in order to plan conservatively, the claims cost estimate is based on national and state market trends and not local trends.

For additional information on the Self Insurance Fund, please see the Self Insurance Fund table in the appendices.

457 CONTRIBUTION AND RETIREE HEALTH PLAN FUNDS

The 457 Contribution Fund and Retiree Health Plan funds are grouped together here because they are financed through the same mechanism – a base appropriation per full time equivalent County employee. For certain employees with ten years of service in the year 2006, they were offered a one time choice between participating in the County's health plan after they retired or receiving \$1,500 contributed to a 457 deferred compensation plan annually. Employees who entered County service after this choice was initially offered only receive the deferred compensation benefit after 5 years of service. Unlike the Self Insurance Fund, this appropriation is split between the 457 Contribution and Retiree Health plan funds.

In FY2019, the contribution to these funds was \$1,980 per full time equivalent employee in every County department. In FY2020, staff recommends reducing that appropriation to \$1,095 per employee. This is achieved by eliminating the ARC (actuarially required contribution) to the retiree health plan. Staff recommends this as the current committed fund balance for the retiree health plan stands at \$2.6 million, funding approximately 70% of the total liability for the program. As employees continue to age out of retiree health plan, we expect the liability to continue to decline as it has over the course of the last three fiscal years. There are currently 57 members of the plan, 21 retirees receiving benefits and 36 employees eligible to receive benefits in future years. By FY2028, we estimate that fewer than 20 former staff will still be eligible to receive the retiree health benefit.

For additional details on the retiree health plan's proposed outlay, please see the attached appendices.

LAW ENFORCEMENT SPECIAL SEPARATION ALLOWANCE FUND

The County administers a public employee retirement system (the "Separation Allowance"), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service.

Staff recommends not setting any funds aside for future expenses in this fund in future years because as of 6/30/2018, the County had accumulated fund balance equal to one hundred percent of the County's actuarially accrued liability for the program. Staff recommends a small appropriation of fund balance (\$90,000) to pay the benefit throughout FY2020, wherein seven former employees are expected receive the benefit. In FY2021, staff will revisit the issue based on the actuarial reports completed in FY2020 to determine if additional contributions should be made.

SOLID WASTE ENTERPRISE FUND

FY2020 will be a pivotal year for the provision of solid waste services in Transylvania County. For the first time, the Solid Waste Fund's total expense appropriations would reach \$2.9 million. This is the product of a series of engineering studies to determine the long term future of the Solid Waste System, whether the County would seek closure of the Woodruff landfill facility and transition to transfer stations moving solid waste out of Transylvania County or make renewed large scale investments in an additional sixth cell at the Woodruff Landfill Facility.

A summary of the proposed revenues and expenditures in the Solid Waste Fund is presented here, with a more complete summary to be found in the appendices.

	Actual	Budget	Requested
Expenditures	<u>2018</u>	<u>2019</u>	<u>2020</u>
Personnel	919,971	1,024,255	1,085,845
Operating	1,077,713	991,832	1,392,206
Capital	202,752	571,360	421,872
	<hr/>	<hr/>	<hr/>
	2,200,436	2,587,447	2,899,923
Estimated Revenues			
Sales and Services	2,166,360	2,020,421	2,250,000
Transfer from General Fund	624,722	767,324	
Appropriation of Fund Balance		36,376	649,923
	<hr/>	<hr/>	<hr/>
	2,791,082	2,824,121	2,899,923

The largest single set of expenditures in this budget is the approximate \$400,000 increase in operating expenditures driven by a set of engineering studies designed to appropriately inform the Board of County Commissioners about all of the options available.

FIRE SERVICE DISTRICTS FUND

Transylvania County has eight fire service districts. Individual volunteer fire departments making requests within those districts have requested a total of \$5.2 million in funding across all eight districts. Fully funding these districts would require tax increases in some districts, while other districts would be able to remain at the same level. This is driven by a large disparity in the assessed value between districts. The value of a penny in ad valorem property tax is lowest in the Balsam Grove service district, at \$9,055 and highest in the Lake Toxaway service district where it is \$166,700.

County staff make no representations about the validity of these requests aside that they have been assessed for accuracy and added to a summary document for Board consideration.

EMERGENCY TELEPHONE SYSTEM FUND

The Emergency Telephone System Fund serves to channel restricted intergovernmental revenues from the State of North Carolina to local governments operating 911 systems. Transylvania County receives some funds, which it expends to pay for equipment necessary to operate the 911 communications system and some which it transmits to the City of Brevard.

	Actual	Budget	Requested
	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures			
Disbursement to Brevard	36,161	37,357	56,962
Operating	204,924	233,830	328,567
Capital	0	0	16,058
Transfer to Fund Balance	0	0	10,153
	241,285	271,187	411,740
 Estimated Revenues			
NC PSAP Revenue	323,684	350,395	353,779
NC PSAP Revenue for Brevard	36,161	37,357	56,962
Interest on Investments	2,281	1,000	1,000
Transfer from General Fund	2,352	0	0
	241,285	271,187	411,740

RECOMMENDED FULL TIME EMPLOYEES

Full-time Budgeted Positions		2018*	2019	2020	2020
		FT	FT	FT REQ	FT REC
Board of Commissioners	1100	0	0	0	0
Administration	1110	4	4	4	4
Human Resources	1120	2	2	2	2
Finance	1130	6	6	6	6
Elections	1210	3	3	3	3
Tax Administration	1310	15	15	15	15
Legal	1410	1	1	1	1
Register of Deeds	1510	5	5	5	5
Maintenance	1610	5.5	5.5	5.5	5.5
Housekeeping	1620	6.5	6.5	6.5	6.5
Information Technology	1810	4	4	4	4
Project Management	1910	1	1	1	1
Sheriff	2110	27	27	27	27
School Resource Officer	2117	11	11	11	11
Detention Center	2120	28	28	28	28
Courthouse Security	2128	7	7	7	7
Narcotics Task force	2150	2	2	2	2
Investigations	2160	9	10	10	10
Emergency Management	2210	2.5	2.5	2.5	2.5
Fire Marshall	2220	2	2	2	2
EMS	2510	24	26	28	26
Animal Control	2710	6	6.5	7.5	6.5
Communications	2910	14.5	14.5	14.5	14.5
Inspections	4010	6	7	7	7
Planning & Community Development	4110	3	3	3	3
Soil and Water	4410	2	2	2	2
Health Department	5110	30	32	34	32
Social Services	5310	55	60	61	60
Veteran's Services	5410	0	0	0	0
Child Development	5610	12	12	12	12
Transportation	5800	7	7	8	7
Parks and Recreation	6110	5	5	5	5
Grounds Maintenance	6190	2.5	2.5	2.5	2.5
Library	6210	15	15	15	15
General Fund	Total	323.5	335	342	335
Solid Waste Enterprise Fund	Total	18	18	18	18
	County Total	341.5	353.0	360	353

* 2018 figures represent an average of filled positions during that fiscal year.

SUMMARY OF FINANCIAL POLICIES

The following are excerpts from the adopted policies of the Transylvania County Board of County Commissioners and do not represent the full financial policies and procedures of Transylvania County Government.

Budget Policy

The County shall adhere to the Local Government Budget and Fiscal Control Act (LGBFCA), NCGS §159-7:17, to prepare a balanced budget. A balanced budget, defined by statute, is when the sum of estimated net revenues and appropriated fund balance is equal to appropriations. The County's Annual Budget Ordinance shall be adopted by each July 1, for the period July 1 to June 30, making appropriations and levying taxes for the budget year.

The Board approves all budget amendments except for those that fall under the following criteria, which are left to a system of dual control between the County Manager and Finance Officer:

- 1.) The County Manager may initiate or approve transfers within departments on a line item basis without a report being required.
- 2.) The County Manager may initiate or approve transfers up to \$50,000 from one department to another within the General Fund. Reports on transfers exceeding \$10,000 will be provided to the Board on a quarterly basis and entered into the minutes.
- 3.) The County Manager may initiate or approve transfers of up to \$50,000 from the General Fund to another fund within the budget ordinance. Reports on such transfers will be provided by the Finance officer on a quarterly basis.
- 4.) The County Manager may modify the budget for additional revenues of up to \$5,000 without a report being required.
- 5.) The County Manager may initiate or approve additional revenues and expenditures up to \$5,000 from any state, federal or other intergovernmental sources providing no local funding is stipulated without a report being required.

Investment Policy

The County's priorities for investments are safety, liquidity, and yield with the emphasis on safety of principal and timely payment of all County liabilities. Staff manages the County's funds in conjunction with the County's investment and financial advisers in accordance with guidelines established by N.C.G.S. §159-30.

Per the County's investment agreement with its official depository, its wealth management policy is investing only in short-term investment instruments to maximize liquidity.

All banks that hold Transylvania County deposits must collateralize those deposits using the pooling method as required by N.C.G.S. § 159-30 and are designated by the Transylvania County Board of Commissioners as an official depository. The Board updates its approved list of depositories each year with each Transylvania County budget ordinance.

Fund Balance Policy

The County complies with the directive of the North Carolina Local Government Commission directive to maintain a fund balance of at least eight percent of the total expenditures authorized in the General Fund.

The Board of County Commissioners has not adopted a formal fund balance policy beyond that required by the North Carolina Local Government Commission.

Debt Policy

The Board of County Commissioners does not have an adopted debt policy but has strived to keep the debt service paid low as an annual component of the Transylvania County budget.

Summary of Accounting Methodology Changes:

County Finance has recommended the following accounting changes:

- Item 430 (Travel) is discontinued and these requests have been added into Object 431 (Travel and Training). This distinction was previously related to the service of some County employees in professional associations or being subject to state mandated training requirements. Travel and Training was then used to reflect all “non-mandatory” training and travel. However, the nature of County government has meant this a complex standard difficult to implement and thus is a distinction without a real and tangible difference and recommends consolidation.
- Some lines show recommended increases in excess of what was requested. This is the result of requested items being shifted to new line items in the recommendation. For example, item 331 (Weapons) shows a recommended increase, this is the result of shifting of some purchases allocated elsewhere from other equipment line items.
- County Finance has discussed allowing Land of Sky Regional Council to directly pay vendors receiving Home and Community Care Block Grant funds directly rather than have those monies flow through the County Finance office. For budget purposes, this appears as a reduction in expenditures on the County budget.

SECTION 3

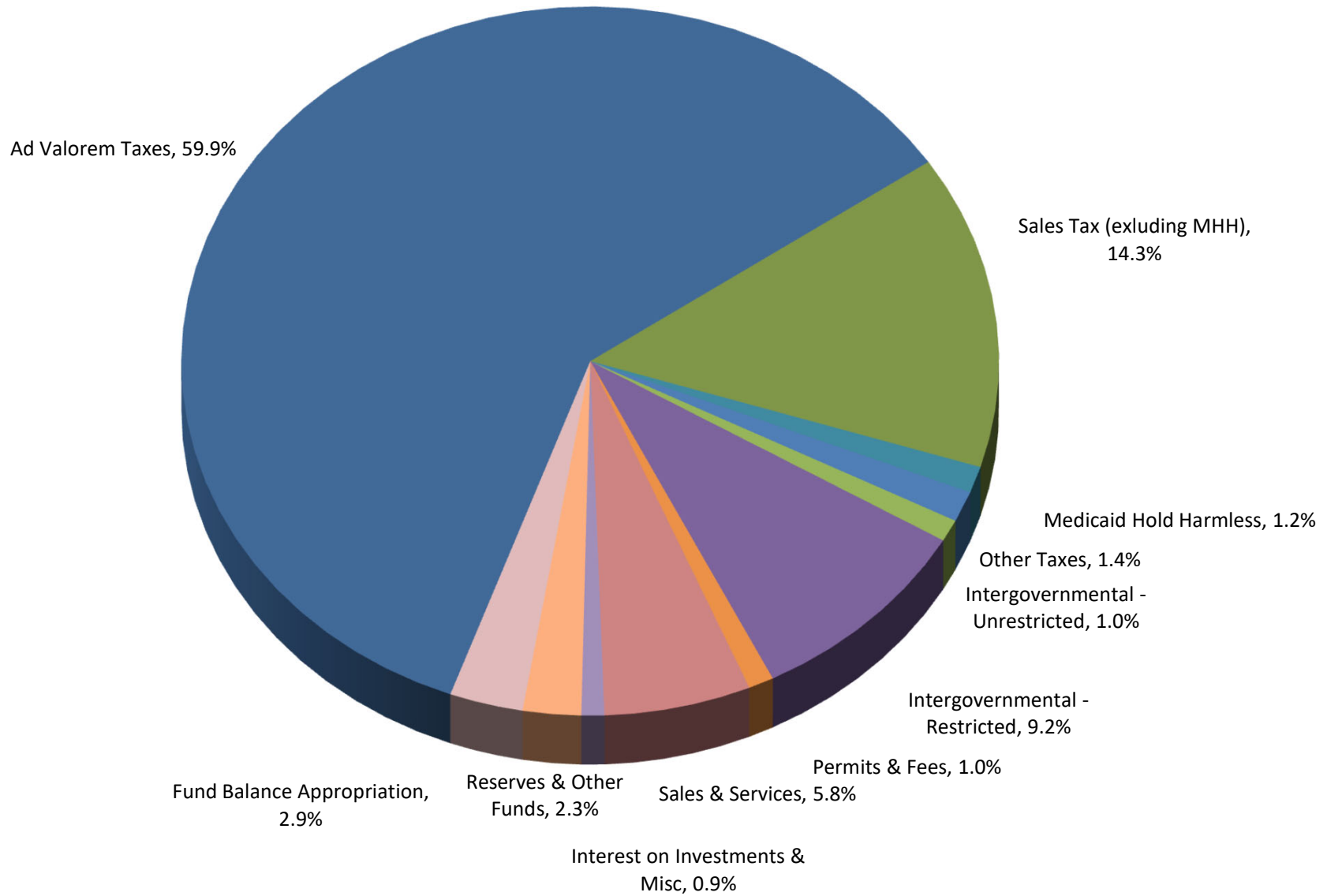
Please be advised that all subsidiary tables and charts are the result of manual calculations and not directly extracted from the County's financial software system due to technological limitations.

2018 Actual Figures do not correlate with the 2018 Transylvania County Comprehensive Annual Financial Report due to differences between budgeting and accounting methodologies (ex: transfers out of the General Fund to other funds are not reflected as an expenditure in governmental accounting, however they are an expenditure in the methodology for developing the County's budget.)

General Fund - Budget Summary of Revenues

	2019	%	2	2020	%	Change	
	<u>Approved</u>		<u>Total</u>	<u>Proposed</u>		<u>Budget</u>	<u>2020 v 2019</u>
Ad Valorem Taxes	\$29,495,730	57.0%		\$36,229,536	59.9%	\$6.6	22.8%
Sales Tax (exluding MHH)	7,822,190	15.1%		8,625,000	14.3%	\$0.8	10.3%
Medicaid Hold Harmless	700,000	1.4%		750,000	1.2%	\$0.1	7.1%
Other Taxes	777,000	1.5%		875,000	1.4%	\$0.1	12.6%
Intergovernmental Unrestricted	520,500	1.0%		592,000	1.0%	\$0.1	13.7%
Intergovernmental - Restricted	5,981,810	11.5%		5,581,826	9.2%	(\$0.4)	-6.7%
Permits & Fees	603,851	1.2%		615,050	1.0%	\$0.0	1.9%
Sales & Services	3,483,620	6.7%		3,527,961	5.8%	\$0.0	1.3%
Interest on Investments & Misc	548,200	1.1%		555,500	0.9%	\$0.1	1.3%
Reserves & Other Funds	962,700	1.9%		1,419,575	2.3%	\$0.4	47.5%
Fund Balance Appropriation	827,236	1.6%		1,745,163	2.9%	<u>\$0.9</u>	n/a
Total General Fund Revenues	51,722,837	100.0%		60,516,611	99.9%	\$8.7	17.0%

FY2020 RECOMMENDED REVENUES GENERAL FUND



General Fund Revenues

Summary of Revenues For FY 2020 Compared to 2018 Actuals and 2019 Budget

		2019	2020	2020	Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	2018	Original	Requested	Recommended	2018	2019	2020	2018	2019	2020
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>
Advalorem-Current Year	28,041,793	27,824,800	34,145,296	34,145,296	6,103,503	6,320,496	-	21.8%	22.7%	n/a
Advalorem-Prior Years	54,769	38,400	38,400	38,400	(16,369)	-	-	-29.9%	0.0%	n/a
Motor Vehicle Tax-Current Year	1,317,504	1,566,930	1,980,240	1,980,240	662,736	413,310	-	50.3%	26.4%	n/a
Motor Vehicle Tax-Prior Year	324,742	-	-	-	(324,742)	-	-	-100.0%	n/a	n/a
Tax Refunds	(31,413)	(24,400)	(24,400)	(24,400)	7,013	-	-	n/a	n/a	n/a
Late List-Current Year	(25)	-	-	-	25	-	-	n/a	n/a	n/a
Late List-Prior Years	6,698	8,600	8,600	8,600	1,902	-	-	28.4%	0.0%	n/a
Interest-Current Year	80,724	65,000	65,000	65,000	(15,724)	-	-	-19.5%	0.0%	n/a
Interest-Prior Years	16,411	13,900	13,900	13,900	(2,511)	-	-	-15.3%	0.0%	n/a
Motor Vehicle Interest	1,458	1,000	1,000	1,000	(458)	-	-	-31.4%	0.0%	n/a
Advertising Cost-Current Year	585	1,000	1,000	1,000	415	-	-	70.9%	0.0%	n/a
Advertising Cost-Prior Years	892	500	500	500	(392)	-	-	-43.9%	0.0%	n/a
Total Ad Valorem Taxes	29,814,138	29,495,730	36,229,536	36,229,536	6,415,398	6,733,806	-	21.5%	22.8%	n/a
One Cent Sales Tax	3,342,276	3,376,535	3,450,000	3,600,000	257,724	223,465	150,000	7.7%	6.6%	4.3%
1983 1/2 Cent Sales Tax	1,676,491	1,725,325	1,950,000	1,975,000	298,509	249,675	25,000	17.8%	14.5%	1.3%
1983 1/2 Cent Schools	718,496	739,425	780,000	800,000	81,504	60,575	20,000	11.3%	8.2%	2.6%
1986 1/2 Cent Sales Tax	790,219	740,108	780,000	800,000	9,781	59,892	20,000	1.2%	8.1%	2.6%
1986 1/2 Cent Schools	1,036,070	1,110,162	1,275,000	1,300,000	263,930	189,838	25,000	25.5%	17.1%	2.0%
Article 44 1/2 Cent Sales Tax	(12,379)	-	-	-	12,379	-	-	n/a	n/a	n/a
Article 44 *524 Sales Taxes	126,563	130,635	150,000	150,000	23,437	19,365	-	18.5%	14.8%	n/a
Sales Taxes (excluding MHH)	7,677,736	7,822,190	8,385,000	8,625,000	947,264	802,810	240,000	12.3%	10.3%	2.9%
Medicaid Hold Harmless Funds	731,846	700,000	750,000	750,000	18,154	50,000	-	2.5%	7.1%	n/a
Excise Tax - Real Property Transfer	654,101	630,000	627,801	725,000	70,899	95,000	97,199	10.8%	15.1%	15.5%
Recording/Attest Fees	128,286	147,000	134,688	150,000	21,714	3,000	15,312	16.9%	2.0%	11.4%
Other Taxes & Licenses	782,387	777,000	762,489	875,000	92,613	98,000	112,511	11.8%	12.6%	14.8%
Payment in Lieu of Taxes	219,813	225,000	265,000	265,000	45,187	40,000	-	20.6%	17.8%	n/a
CATV 5% Franchise Tax	107,495	101,500	111,000	111,000	3,505	9,500	-	3.3%	9.4%	n/a
ABC Net Revenue	53,519	75,000	85,000	85,000	31,481	10,000	-	58.8%	13.3%	n/a
.05 Bottle Liquor	9,789	11,000	11,000	11,000	1,211	-	-	12.4%	0.0%	n/a
Alcohol Beverage Tax Distribution	110,210	108,000	120,000	120,000	9,790	12,000	-	8.9%	11.1%	n/a
Unrestricted Intergovernmental Reven	500,826	520,500	592,000	592,000	91,174	71,500	-	18.2%	13.7%	n/a
Restricted Forest Funds	95,237	17,250	17,250	17,250	(77,987)	-	-	-81.9%	0.0%	n/a
Facility Fees	29,214	30,000	30,000	30,000	786	-	-	2.7%	0.0%	n/a
Interest on Facility Fund	520	750	750	750	230	-	-	44.2%	0.0%	n/a
SCAAP Funds	-	1,000	-	1,000	1,000	-	1,000	n/a	0.0%	#DIV/0!

General Fund Revenues

Summary of Revenues For FY 2020 Compared to 2018 Actuals and 2019 Budget

		2019	2020	2020	Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	2018	Original	Requested	Recommended	2018	2019	2020	2018	2019	2020
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>
National Forest Patrol	10,364	10,364	10,364	10,364	-	-	-	0.0%	0.0%	n/a
Federal Equitable Sharing Program	-	-	-	-	-	-	-	n/a	n/a	n/a
Gov Crime Comm-Dom Violence Investig	50,000	-	-	-	(50,000)	-	-	-100.0%	n/a	n/a
Emergency Management	20,625	20,625	20,625	20,625	-	-	-	0.0%	0.0%	n/a
Emergency Grant Supplement	18,017	17,899	18,016	18,016	(1)	117	-	0.0%	0.7%	n/a
MIPPA Grant	2,696	-	-	-	(2,696)	-	-	-100.0%	n/a	n/a
SHIIP Grant	2,932	2,932	3,500	3,500	568	568	-	19.4%	19.4%	n/a
Technical Assistance	26,550	25,500	25,500	25,500	(1,050)	-	-	-4.0%	0.0%	n/a
Matching Funds	3,600	2,000	2,000	2,000	(1,600)	-	-	-44.4%	0.0%	n/a
Adult Health - Medicaid	213	450	450	450	237	-	-	111.3%	0.0%	n/a
Medicaid Cost Settlements	32,739	40,000	88,000	88,000	55,261	48,000	-	168.8%	120.0%	n/a
HIV/STD State Funds	500	460	1,060	1,060	560	600	-	112.0%	130.4%	n/a
TB Control State Funds	50	50	2,250	2,250	2,200	2,200	-	4400.0%	4400.0%	n/a
TB Medical State Funds	540	-	-	-	(540)	-	-	-100.0%	n/a	n/a
General Aid to Counties State Funds	75,407	75,407	75,407	75,407	-	-	-	0.0%	0.0%	n/a
Child Health-Medicaid	1,886	900	500	500	(1,386)	(400)	-	-73.5%	-44.4%	n/a
Child Health Grant State Funds	17,196	27,953	17,196	17,196	-	(10,757)	-	0.0%	-38.5%	n/a
Child Fatality Prevention State	303.00	291.00	303.00	303.00	-	12	-	0.0%	4.1%	n/a
Child Services Coord-Medicaid	54,492	53,946	53,946	53,946	(546)	-	-	-1.0%	0.0%	n/a
CC4C Non-Medicaid	3,155	4,602	4,602	4,602	1,447	-	-	45.9%	0.0%	n/a
EC School Nurse-Contract	66,802	75,977	66,800	66,800	(2)	(9,177)	-	0.0%	-12.1%	n/a
School Nurse Initiative	61,623	50,000	50,000	50,000	(11,623)	-	-	-18.9%	0.0%	n/a
School Nurse Initiative-Local	75,918	75,917	75,917	75,917	(1)	-	-	0.0%	0.0%	n/a
CCWNC PCM	63,265	60,000	60,000	60,000	(3,265)	-	-	-5.2%	0.0%	n/a
Maternity Care-Medicaid	895	200	200	200	(695)	-	-	-77.7%	0.0%	n/a
Immunization Action Plan	1,598	8,598	8,598	8,598	7,000	-	-	438.0%	0.0%	n/a
Family Planning-Medicaid	20,500	15,000	11,500	11,500	(9,000)	(3,500)	-	-43.9%	-23.3%	n/a
Family Planning Grant State Funds	55,584	69,112	69,301	69,301	13,717	189	-	24.7%	0.3%	n/a
WIC Nutrition State Funds	99,913	125,336	116,622	116,622	16,709	(8,714)	-	16.7%	-7.0%	n/a
Health Promotion	39,509	39,946	39,235	39,235	(274)	(711)	-	-0.7%	-1.8%	n/a
Environmental Health State	-	-	16,000	16,000	16,000	16,000	-	n/a	n/a	n/a
Drug Free Community Grant	119,445	137,500	124,982	124,982	5,537	(12,518)	-	4.6%	-9.1%	n/a
STOP Grant	-	51,840	47,127	47,127	47,127	(4,713)	-	n/a	-9.1%	n/a
Communicable Disease State Funds	11,081	10,656	10,656	10,656	(425)	-	-	-3.8%	0.0%	n/a
Breast & Cervical Cancer State	5,610	6,375	6,375	6,375	765	-	-	13.6%	0.0%	n/a
BT Preparedness State Funds	34,291	30,783	30,783	30,783	(3,508)	-	-	-10.2%	0.0%	n/a
UNC BCBS SOG Grant	-	10,000	10,000	10,000	10,000	-	-	n/a	0.0%	n/a
Mosquito & Tick Funds	13,664	16,000	-	-	(13,664)	(16,000)	-	-100.0%	-100.0%	n/a
SmartStart CCHC	7,013	15,000	10,000	10,000	2,987	(5,000)	-	42.6%	-33.3%	n/a
Program Staff/Admin	2,564,689	2,714,598	2,721,871	2,679,141	114,452	(35,457)	(42,730)	4.5%	-1.3%	n/a
Returns Fr IV-D Collect	26,508	16,947	16,947	16,947	(9,561)	-	-	-36.1%	0.0%	n/a
AFDC/IV-E Foster Care	130,042	129,766	124,500	124,500	(5,542)	(5,266)	-	-4.3%	-4.1%	n/a
LINKS	8,111	7,500	7,500	7,500	(611)	-	-	-7.5%	0.0%	n/a
LINKS-Special Funds	-	2,500	2,500	2,500	2,500	-	-	n/a	0.0%	n/a

General Fund Revenues

Summary of Revenues For FY 2020 Compared to 2018 Actuals and 2019 Budget

		2019	2020	2020	Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	2018	Original	Requested	Recommended	2018	2019	2020	2018	2019	2020
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>
IV-E/IV-B Vendor Payments	1,284	3,983	1,500	1,500	216	(2,483)	-	16.8%	-62.3%	n/a
Adoption Assistance IV-E			-		-	-	-	n/a	n/a	n/a
IV-D Serv-Client Reimb	235	100	100	100	(135)	-	-	-57.4%	0.0%	n/a
Food Stamp Fraud Collections	1,328	1,500	746	746	(582)	(754)	-	-43.8%	-50.3%	n/a
LIEAP	110,400	116,706	130,637	130,637	20,237	13,931	-	18.3%	11.9%	n/a
Crisis Intervention	113,896	116,706	130,637	130,637	16,741	13,931	-	14.7%	11.9%	n/a
Adult Day Care Service	60,708	73,452	73,452	73,452	12,744	-	-	21.0%	0.0%	n/a
Helping Each Member Cope Grant	22,551	27,609	28,572	28,572	6,021	963	-	26.7%	3.5%	n/a
Medicaid Transportation	54,750	55,200	53,820	53,820	(930)	(1,380)	-	-1.7%	-2.5%	n/a
State Foster Home Fund	105,820	120,000	100,000	100,000	(5,820)	(20,000)	-	-5.5%	-16.7%	n/a
Division of Veterans Affairs	2,175	2,175	3,000	3,000	825	825	-	37.9%	37.9%	n/a
Block Grant - Aging Grant	296,774	305,646	323,455	-	(296,774)	(305,646)	(323,455)	-100.0%	-100.0%	n/a
State/Federal Subsidy - Child Care	221,243	214,200	235,800	235,800	14,557	21,600	-	6.6%	10.1%	n/a
NC School Food Service	39,480	39,600	35,750	35,750	(3,730)	(3,850)	-	-9.4%	-9.7%	n/a
NC Pre-k	45,633	161,000	126,000	126,000	80,367	(35,000)	-	176.1%	-21.7%	n/a
Section 5311 Transportation	183,351	244,685	188,892	188,892	5,541	(55,793)	-	3.0%	-22.8%	n/a
Elderly and Handicap Grant	72,240	62,984	62,961	62,961	(9,279)	(23)	-	-12.8%	0.0%	n/a
Public Transportation Grant	67,018	67,018	66,569	66,569	(449)	(449)	-	-0.7%	-0.7%	n/a
Non Work 1st Employment Funds	-	9,256	9,194	9,194	9,194	(62)	-	n/a	-0.7%	n/a
5310 Operating Revenues	-	-	28,000	28,000		28,000	-		n/a	n/a
Childrens Ctr-Child Victims Grant	73,776	82,960	80,000	80,000	6,224	(2,960)	-	8.4%	-3.6%	n/a
DJJDP Grant JCPC	104,212	104,212	104,212	104,212	-	-	-	0.0%	0.0%	n/a
Center Of Merit Funds		7,128	7,500	7,500	7,500	372	-	n/a	5.2%	n/a
E Rate	14,720	17,616	17,616	17,616	2,896	-	-	19.7%	0.0%	n/a
State Aid	91,231	87,549	82,000	82,000	(9,231)	(5,549)	-	-10.1%	-6.3%	n/a
Lottery Proceeds	-	-	-	-	-	-	-	n/a	n/a	n/a
QSCB Debt Service - School's 50%	59,725	58,595	57,465	57,465	(2,260)	(1,130)	-	-3.8%	-1.9%	n/a
Restricted Intergovernmental Revenue	5,594,847	5,981,810	5,947,011	5,581,826	(13,021)	(399,984)	(365,185)	-0.2%	-6.7%	n/a
Elections Filing Fees	4,867	-	-	-	(4,867)	-	-	-100.0%	n/a	n/a
Marriage License Fee	11,518	14,220	13,200	13,200	1,682	(1,020)	-	14.6%	-7.2%	n/a
Other Fees	41,255	41,300	35,856	35,856	(5,399)	(5,444)	-	-13.1%	-13.2%	n/a
Enhancement Fund	19,630	21,671	19,694	19,694	64	(1,977)	-	0.3%	-9.1%	n/a
Statewide Birth Certificate Fees	1,659	1,560	1,800	1,800	141	240	-	8.5%	15.4%	n/a
Pending Credit Card Payments		100	(500)	(500)	(500)	(600)	-	n/a	-600.0%	n/a
Inspection Permits	470,388	525,000	475,000	545,000	74,612	20,000	70,000	15.9%	3.8%	14.7%
Permits & Fees	549,317	603,851	545,050	615,050	65,733	11,199	70,000	12.0%	1.9%	12.8%
Election Expense-Brevard	10,957	-	12,224	12,224	1,267	12,224	-	11.6%	n/a	n/a
Election Expense-Rosman	3,871	-	3,971	3,971	100	3,971	-	2.6%	n/a	n/a
Election Printout Revenue	15	10	20	20	5	10	-	33.3%	100.0%	n/a

General Fund Revenues										
Summary of Revenues For FY 2020 Compared to 2018 Actuals and 2019 Budget										
		2019	2020	2020	Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	2018	Original	Requested	Recommended	2018	2019	2020	2018	2019	2020
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>
Tax Maps/MBP Receipts	2,246	3,000	3,000	3,000	754	-	-	33.6%	0.0%	n/a
On-line Access Reimbursement from City	1,200	1,200	1,200	1,200	-	-	-	0.0%	0.0%	n/a
Tax Collection Fee-Brevard	143,432	144,650	145,000	145,000	1,568	350	-	1.1%	0.2%	n/a
Tax Collection Fee-Rosman	2,417	2,350	2,400	2,400	(17)	50	-	-0.7%	2.1%	n/a
Garnishment Fees	3,787	1,200	1,200	1,200	(2,587)	-	-	-68.3%	0.0%	n/a
Computer Revenue	-	-	-	-	-	-	-	n/a	n/a	n/a
TDA Admin Fee	18,465	18,185	18,500	18,500	35	315	-	0.2%	1.7%	n/a
Rent Revenue	9,300	9,300	9,300	9,300	-	-	-	0.0%	0.0%	n/a
JHPC CD Sales		100	-	-	-	(100)	-	n/a	-100.0%	n/a
JHPC Book Sales	400		-	-	(400)	-	-	-100.0%	n/a	n/a
DWI Revenue	2,842	2,500	2,500	2,500	(342)	-	-	-12.0%	0.0%	n/a
Civil Process Service Fees	30,197	32,500	32,500	32,500	2,303	-	-	7.6%	0.0%	n/a
Civil Process Expense Reimb			-		-	-	-	n/a	n/a	n/a
Extradition & Other Fees	3,461	3,700	3,700	3,700	239	-	-	6.9%	0.0%	n/a
Fingerprint Fees	2,975	3,000	3,000	3,000	25	-	-	0.8%	0.0%	n/a
Event Coverage Fees	975	1,500	1,500	1,500	525	-	-	53.8%	0.0%	n/a
Civil Process Sheriff Commission	413		500	500	87	500	-	21.1%	n/a	n/a
Volunteer Generated Revenue			-		-	-	-	n/a	n/a	n/a
Concealed Handgun Permit Fees	50,030	45,000	45,000	45,000	(5,030)	-	-	-10.1%	0.0%	n/a
SRO's TC Schools	473,543	577,266	473,543	474,352	809	(102,914)	809	0.2%	-17.8%	0.2%
SRO-Brevard Academy	-	53,710	53,710	53,000	53,000	(710)	(710)	n/a	-1.3%	n/a
SRO's BRCC	52,392	54,705	53,300	53,000	608	(1,705)	(300)	1.2%	-3.1%	n/a
Court - Jail Fees	17,636	18,775	18,775	18,775	1,139	-	-	6.5%	0.0%	n/a
Court - Officer Fees	6,182	6,750	6,750	6,750	568	-	-	9.2%	0.0%	n/a
Jail Fees Other Counties	158,988		-	100,000	(58,988)	100,000	100,000	-37.1%	n/a	#DIV/0!
State Misdemeanant Confinement Prog	317,637	302,500	302,500	302,500	(15,137)	-	-	-4.8%	0.0%	n/a
Work Release Program	405		-	1,000	595	1,000	1,000	146.9%	n/a	#DIV/0!
Medical & Prescription Co-pays	1,108	1,000	1,000	1,000	(108)	-	-	-9.7%	0.0%	n/a
Commissary Sales	7,966	7,000	7,000	7,000	(966)	-	-	-12.1%	0.0%	n/a
Jail Phone	25,378	18,750	28,560	28,560	3,182	9,810	-	12.5%	52.3%	n/a
Medicaid Cost Reimbursement	153,634	170,000	175,000	175,000	21,366	5,000	-	13.9%	2.9%	n/a
EMS Fees	1,157,083	1,247,165	1,300,000	1,300,000	142,917	52,835	-	12.4%	4.2%	n/a
Medical Supply Sales	1,500	1,500	1,500	1,500	-	-	-	0.0%	0.0%	n/a
EMS StandbyFees			-		-	-	-	n/a	n/a	n/a
Shelter Fees	45,625	40,000	40,000	40,000	(5,625)	-	-	-12.3%	0.0%	n/a
Titers/Rabies Vaccinations	5,008	6,000	5,500	5,500	492	(500)	-	9.8%	-8.3%	n/a
Veterinary Care Fees	660	1,000	1,000	1,000	340	-	-	51.5%	0.0%	n/a
Transport Fees	3,390	3,000	3,500	3,500	110	500	-	3.2%	16.7%	n/a
Spay/Neuter Clinc Fees	10		-		(10)	-	-	-100.0%	n/a	n/a
Citations	2,695	3,000	3,000	3,000	305	-	-	11.3%	0.0%	n/a
Cell Tower Rental	72,584	82,842	82,221	83,000	10,416	158	779	14.4%	0.2%	0.9%
Ordinance Fees	2,570	2,000	2,000	2,000	(570)	-	-	-22.2%	0.0%	n/a
Equipment Rental Fees	1,150	500	500	500	(650)	-	-	-56.5%	0.0%	n/a
Adult Health Fees	5,468	5,000	3,000	3,000	(2,468)	(2,000)	-	-45.1%	-40.0%	n/a

General Fund Revenues

Summary of Revenues For FY 2020 Compared to 2018 Actuals and 2019 Budget

		2019	2020	2020	Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	2018	Original	Requested	Recommended	2018	2019	2020	2018	2019	2020
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>
Immunization Fees	73,202	65,000	65,000	65,000	(8,202)	-	-	-11.2%	0.0%	n/a
Pending Credit Card Payments	(590)		-	-	590	-	-	n/a	n/a	n/a
Child Health Fees	535	600	300	300	(235)	(300)	-	-43.9%	-50.0%	n/a
Family Planning Fees	4,452	5,000	4,000	4,000	(452)	(1,000)	-	-10.2%	-20.0%	n/a
Environmental Health Fee	119,701	95,000	95,000	100,000	(19,701)	5,000	5,000	-16.5%	5.3%	5.3%
EH Well Inspection Fee	57,050	45,000	40,000	50,000	(7,050)	5,000	10,000	-12.4%	11.1%	25.0%
NC Health Choice Fees	11,400	6,862	6,309	6,309	(5,091)	(553)	-	-44.7%	-8.1%	n/a
Child Dev Fees	227,923	289,800	253,400	253,400	25,477	(36,400)	-	11.2%	-12.6%	n/a
Public Transportation Fees	7,186	7,500	4,500	4,500	(2,686)	(3,000)	-	-37.4%	-40.0%	n/a
Program Revenue	42,312	42,700	45,000	45,000	2,688	2,300	-	6.4%	5.4%	n/a
Contract Revenue	-	-	-	-	-	-	-	n/a	n/a	n/a
Senior Games	12,191	10,000	10,000	10,000	(2,191)	-	-	-18.0%	0.0%	n/a
Rental of Field	-	-	-	-	-	-	-	n/a	n/a	n/a
Silvermont User Fee	580	500	500	500	(80)	-	-	-13.8%	0.0%	n/a
Activity Center Rent	14,040	13,000	12,000	12,000	(2,040)	(1,000)	-	-14.5%	-7.7%	n/a
Fines & Fees	25,423	20,000	15,000	15,000	(10,423)	(5,000)	-	-41.0%	-25.0%	n/a
Copy Machine Fees	10,804	10,000	10,000	10,000	(804)	-	-	-7.4%	0.0%	n/a
Facility Rental Fees	3,500	2,000	2,500	2,500	(1,000)	500	-	-28.6%	25.0%	n/a
JHPC - Fees	-	-	-	-	-	-	-	n/a	n/a	n/a
Sales & Services	3,398,347	3,483,620	3,411,383	3,527,961	129,614	44,341	116,578	3.8%	1.3%	3.4%
Donations- Sheriff	-	7,800	-	2,000	2,000	(5,800)	2,000	n/a	-74.4%	#DIV/0!
K-9 Donations	11,740	-	-	5,000	(6,740)	5,000	5,000	-57.4%	n/a	#DIV/0!
Donations - Animal Services	8,533	-	7,000	7,000	(1,533)	7,000	-	-18.0%	n/a	n/a
Donations - Parks and Recreation	-	-	1,500	1,500	1,500	1,500	-	n/a	n/a	n/a
Donations	20,273	7,800	8,500	15,500	(4,773)	7,700	7,000	-23.5%	98.7%	82.4%
Interest on Investments	352,207	500,000	500,000	500,000	147,793	-	-	42.0%	0.0%	n/a
Interest of Investments	352,207	500,000	500,000	500,000	147,793	-	-	42.0%	0.0%	n/a
Tax Collections Over/Under	27		-	-	(27)	-	-	-100.0%	n/a	n/a
Escrow for Copy Costs	(155)	100	(500)	(500)	(345)	(600)	-	n/a	-600.0%	n/a
Miscellaneous Revenue	2,725		-	-	(2,725)	-	-	-100.0%	n/a	n/a
Bank Of America Rebates	630	3,000	3,000	3,000	2,370	-	-	376.2%	0.0%	n/a
Sale of Surplus Equipment	34,850	20,000	20,000	20,000	(14,850)	-	-	-42.6%	0.0%	n/a
Proceeds from Property Insurance Claim	18,230		-	10,000	(8,230)	10,000	10,000	-45.1%	n/a	#DIV/0!
Project Lifesaver Donations	-	-	-	-	-	-	-	n/a	n/a	n/a
Miscellaneous Revenue	-	-	-	-	-	-	-	n/a	n/a	n/a
Miscellaneous Revenue	-	-	-	-	-	-	-	n/a	n/a	n/a
County Recovery Fund	278	300	300	300	22	-	-	7.9%	0.0%	n/a

General Fund Revenues

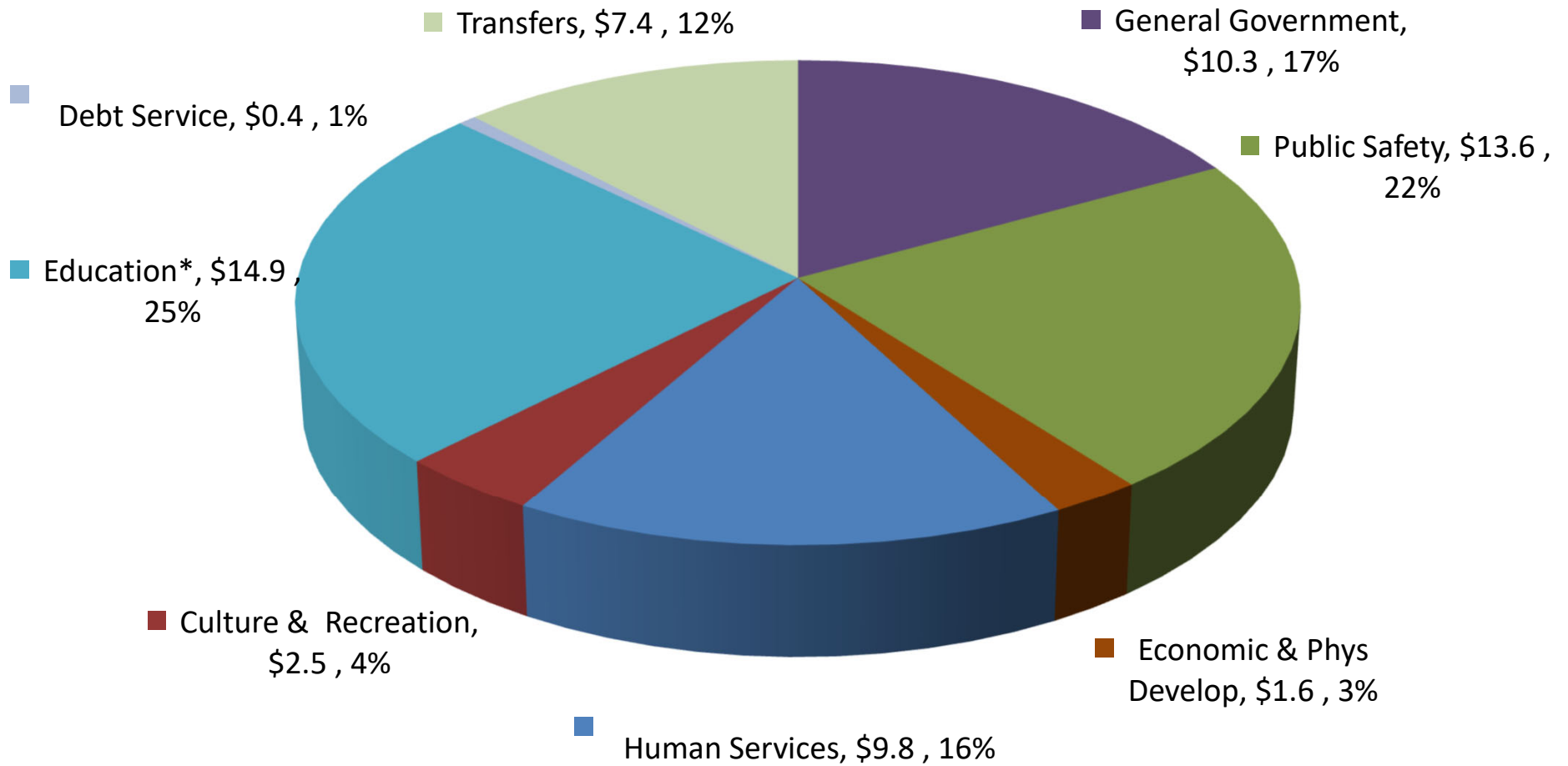
Summary of Revenues For FY 2020 Compared to 2018 Actuals and 2019 Budget

		2019	2020	2020	Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	2018	Original	Requested	Recommended	2018	2019	2020	2018	2019	2020
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>
St. Philips Grant	1,500	1,500	-		(1,500)	(1,500)	-	-100.0%	-100.0%	n/a
Miscellaneous CARE Grants	6,375	12,000	4,000	4,000	(2,375)	(8,000)	-	-37.3%	-66.7%	n/a
Delta Dental Foundation Grant	2,800	3,500	3,200	3,200	400	(300)	-	14.3%	-8.6%	n/a
Miscellaneous	67,260	40,400	30,000	40,000	(27,260)	(400)	10,000	-40.5%	-1.0%	33.3%
Total Revenues	49,489,184	49,932,901	57,160,969	57,351,873	7,862,689	7,418,972	190,904	15.9%	14.9%	0.3%
Transfer from Capital Projects	-	-	-	-	-	-	-	n/a	n/a	n/a
Transfer from Golden Leaf Fund	-	-	450,000	450,000						
Transfer from Silvermont Fund	-	-	80,000	80,000	80,000	80,000	-	n/a	n/a	n/a
Transfer From QZAB Fund	-	-	20,275	20,275	20,275	20,275	-	n/a	n/a	n/a
Transfers from Other Funds	-	-	550,275	550,275	550,275	550,275	-	n/a	n/a	n/a
Total Income	49,489,184	49,932,901	57,711,244	57,902,148	8,412,964	7,969,247	190,904	17.0%	16.0%	0.3%
Transfer from Enhancement Fund		62,950	39,300	39,300	39,300	(23,650)	-	n/a	-37.6%	n/a
Transfer From Fin/HR ERO Reserve	-	429,750	500,000	610,000	610,000	180,250	110,000	n/a	41.9%	22.0%
Transfer From Elections Reserve	-	390,000	390,000	140,000	140,000	(250,000)	(250,000)	n/a	-64.1%	n/a
Transfer from Facility Fund	-	-	-	-	-	-	-	n/a	n/a	n/a
Transfer From Pictometry Reserve	-	-	-	-	-	-	-	n/a	n/a	n/a
Transfer From Sheriff Vehicle Reserve	-	-	-	-	-	-	-	n/a	n/a	n/a
Transfer From Jail Fees-Debt Service	-	-	-	-	-	-	-	n/a	n/a	n/a
Transfer From EMS Reserve (Allen)	-	-	-	-	-	-	-	n/a	n/a	n/a
Transfer From Building Department Rese	80,000	80,000	80,000	80,000	-	-	-	0.0%	0.0%	n/a
Transfer from Economic Development Re	-	-	-	-	-	-	-	n/a	n/a	n/a
Transfer from TDA for Soil and Water	-	-	10,000	-	-	-	(10,000)	n/a	n/a	n/a
Transfer From Parks/Rec Reserve	-	-	-	-	-	-	-	n/a	n/a	n/a
Transfers from Reserves	80,000	962,700	1,019,300	869,300	789,300	(93,400)	(150,000)	986.6%	-9.7%	n/a
Fund Balance Appropriated	848,056	827,236	750,000	1,745,163	897,107	917,927	995,163	105.8%	111.0%	132.7%
Fund Balance Appropriation	848,056	827,236	750,000	1,745,163	897,107	917,927	995,163	105.8%	111.0%	132.7%
TOTAL ALL	50,447,194	51,653,685	59,480,544	60,516,611	10,099,371	8,793,774	1,036,067	20.0%	17.0%	1.7%

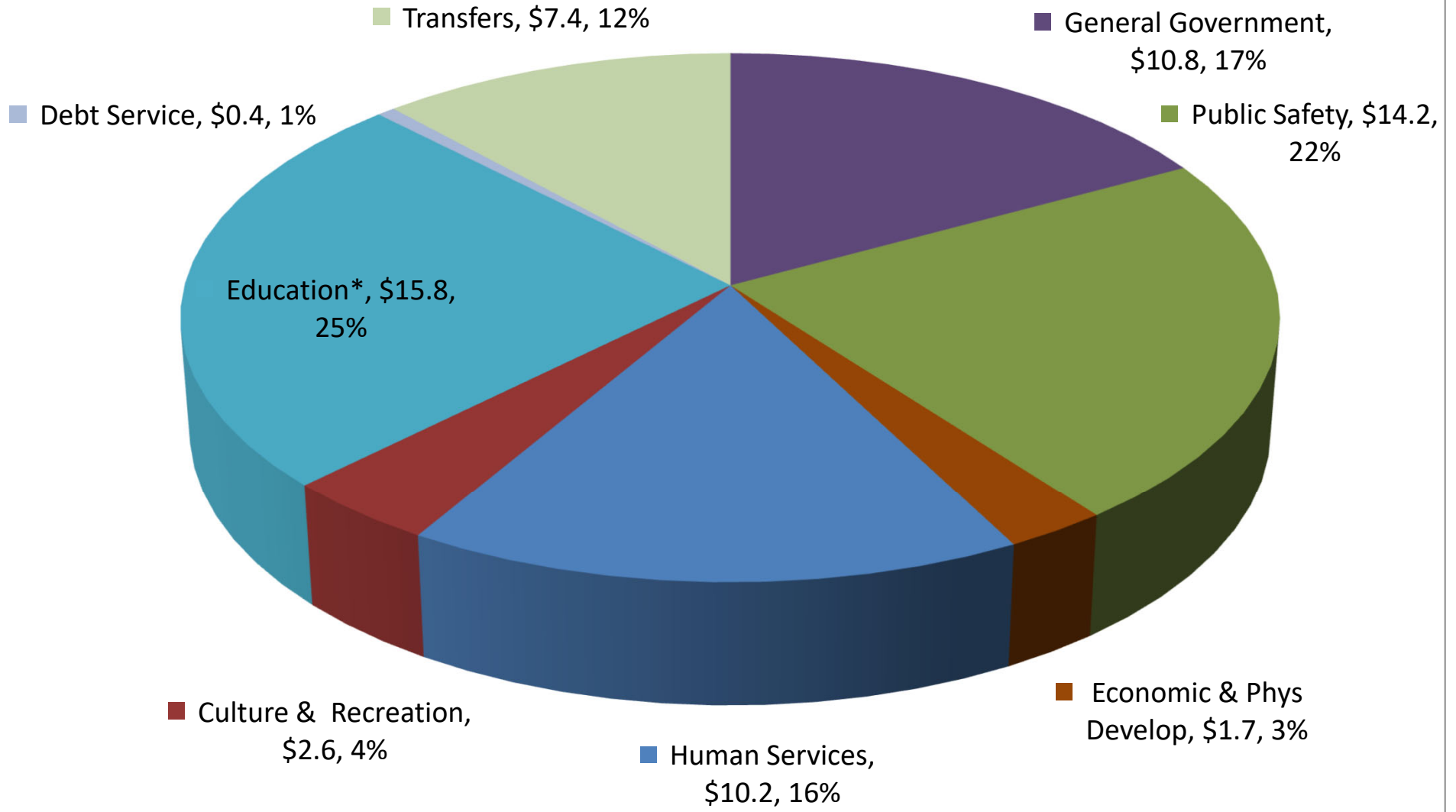
General Fund - Budget Summary of Expenditures by Type

<u>Type of Expenditure</u>	2019	% Total	2020		2020	% Total	<u>Change</u>	
	Approved Budget		Requested Budget		Recom'd Budget		FY 20 vs. FY 19	%
							\$	%
Personnel	\$22.9	44.4%	\$26.2	41.4%	\$25.5	42.0%	\$2.6	11.4%
Operational Expenditures	\$6.5	12.6%	\$7.3	11.5%	\$7.2	11.9%	\$0.7	10.9%
Human Services Programs	\$1.5	2.9%	\$1.4	2.2%	\$1.4	2.3%	(\$0.1)	-5.3%
Miscellaneous	\$0.3	0.6%	\$0.3	0.4%	\$0.3	0.5%	(\$0.0)	-3.2%
Governmental Remittances	\$0.2	0.4%	\$0.4	0.5%	\$0.4	0.6%	\$0.2	80.7%
Outside Agencies (excl schools)	\$0.7	1.4%	\$1.0	1.5%	\$0.7	1.2%	\$0.0	4.3%
Education	\$14.8	28.6%	\$22.0	34.7%	\$21.1	34.8%	\$6.3	42.3%
Economic Development	\$0.2	0.4%	\$0.4	0.5%	\$0.3	0.5%	\$0.1	57.5%
Capital	\$2.0	3.9%	\$2.5	3.9%	\$2.0	3.4%	\$0.0	1.5%
Debt Service	\$0.3	0.6%	\$0.4	0.5%	\$0.4	0.6%	\$0.1	27.7%
Transfers	\$2.2	4.3%	\$1.2	1.8%	\$1.2	2.0%	(\$1.0)	-44.5%
Total General Fund Expenses	\$51.6	100.1%	\$63.1	100%	\$60.5	100%	\$8.9	17.3%

2020 EXPENDITURES - RECOMMENDED GENERAL FUND BY FUNCTION



2020 EXPENDITURES REQUESTED GENERAL FUND BY FUNCTION

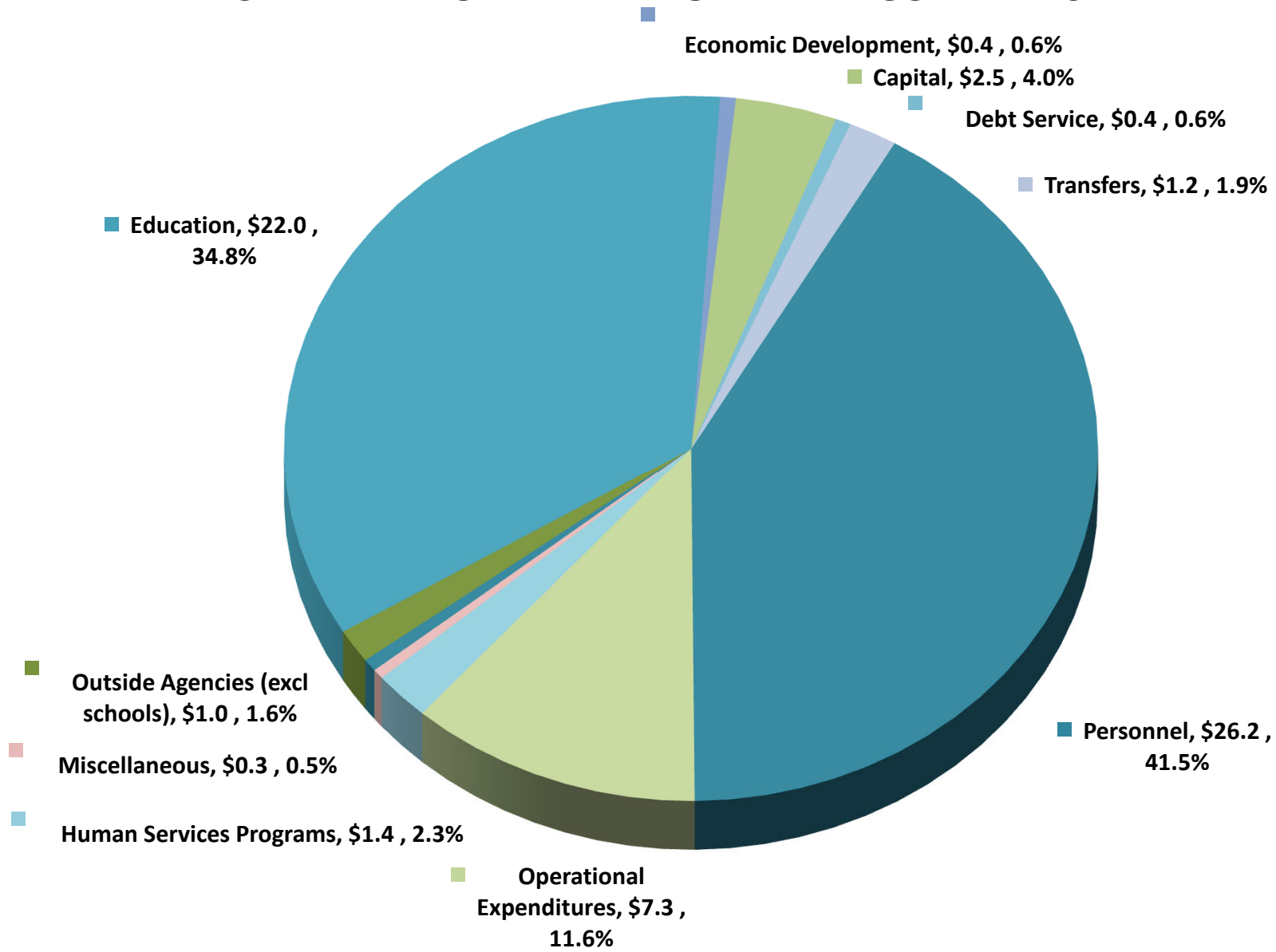


General Fund Expenditures by Department and Function for FY 2020										
	2018	2019	2020	2020	Dollar Change Recomm'd vs			Percent Change-Recomm'd vs.		
	Actual	Original Budget	Requested Budget	Recommended Budget	2018 Actual	2019 Original	2020 Requested	2018 Actual	2019 Approved	2020 Requested
General Government										
1100 Board Of Commissioners	160,992	205,923	207,708	207,228	46,236	1,305	(480)	28.7%	0.6%	-0.2%
1110 Administration	301,886	412,242	542,792	538,989	237,103	126,747	(3,803)	78.5%	30.7%	-0.7%
1120 Human Resources	206,151	236,686	247,936	243,383	37,232	6,697	(4,553)	18.1%	2.8%	-1.8%
1130 Finance	528,334	1,007,130	1,170,664	1,165,434	637,100	158,304	(5,230)	120.6%	15.7%	-0.4%
1210 Board Of Elections	368,719	380,583	789,689	545,047	176,328	164,464	(244,642)	47.8%	43.2%	-31.0%
1310 Tax Administration	1,177,702	1,231,610	1,272,903	1,224,337	46,635	(7,273)	(48,566)	4.0%	-0.6%	-3.8%
1410 Legal	53,500	44,235	109,063	108,208	54,708	63,973	(855)	102.3%	144.6%	-0.8%
1510 Register Of Deeds	718,171	740,356	847,142	841,967	123,796	101,611	(5,175)	17.2%	13.7%	-0.6%
1610 Facility Maintenance	1,196,142	1,393,509	1,418,729	1,398,599	202,457	5,090	(20,130)	16.9%	0.4%	-1.4%
1620 Housekeeping	300,637	320,865	339,748	334,667	34,030	13,802	(5,081)	11.3%	4.3%	-1.5%
1710 Court Facilities	47,925	52,500	53,100	52,100	4,175	(400)	(1,000)	8.7%	-0.8%	-1.9%
1810 Information Technology	467,153	493,966	628,326	624,906	157,753	130,940	(3,420)	33.8%	26.5%	-0.5%
1910 Miscellaneous	550,965	784,739	3,036,825	2,936,825	2,385,860	2,152,086	(100,000)	433.0%	274.2%	-3.3%
1920 Facility Superintendent	88,521	88,032	91,796	90,941	2,420	2,909	(855)	2.7%	3.3%	-0.9%
1990 Outside Agencies-General	77,744	33,000	28,000	28,000	(49,744)	(5,000)	0	-64.0%	-15.2%	0.0%
Total General Government	6,244,542	7,425,376	10,784,421	10,340,631	4,096,089	2,915,255	(443,790)	65.6%	39.3%	-4.1%
Public Safety										
2110 Sheriff	3,304,936	3,351,039	3,156,059	3,046,460	(258,476)	(304,579)	(291,671)	-4.5%	-9.1%	-3.5%
2114 Special Response Team	-	-	20,221	20,221	20,221	20,221	0	n/a	n/a	0.0%
2117 SRO COP	683,079	735,436	738,104	728,555	45,476	(6,881)	0	8.1%	-0.9%	-1.3%
2120 Detention Center	2,626,850	2,579,097	2,614,961	2,599,779	(27,071)	20,682	(15,182)	-0.5%	0.8%	-0.6%
2128 Court Services	404,547	432,277	447,562	441,451	36,904	9,174	(6,111)	10.6%	2.1%	-1.4%
2150 Narcotics Task Force	192,237	206,011	214,498	212,861	20,624	6,850	(1,637)	11.6%	3.3%	-0.8%
2160 Investigations	680,544	762,432	817,094	783,544	103,000	21,112	(33,550)	20.1%	2.8%	-4.1%
2210 Emergency Management	222,524	245,136	283,980	272,185	49,661	27,049	(11,795)	27.6%	11.0%	-4.2%
2220 Fire Marshal	181,334	245,950	201,935	200,108	18,774	(45,842)	(1,827)	11.4%	-18.6%	-0.9%
2510 Emergency Medical	2,229,900	2,627,438	2,831,250	2,718,055	488,155	90,617	(113,195)	27.0%	3.4%	-4.0%
2710 Animal Services	443,290	484,429	586,767	555,183	111,893	70,754	(31,584)	32.4%	14.6%	-5.4%
2810 Autopsy	23,200	29,000	29,000	29,000	5,800	0	0	25.0%	0.0%	0.0%
2910 Communications	1,171,732	1,373,758	1,613,302	1,536,232	364,500	162,474	(77,070)	37.7%	11.8%	-4.8%
2990 O/S Agencies- Public Safe	308,601	486,485	678,275	470,825	162,224	(15,660)	(207,450)	119.8%	-3.2%	-30.6%
Total Public Safety	12,472,774	13,558,488	14,233,008	13,614,459	1,141,685	55,971	(791,072)	9.2%	0.4%	-5.6%
4010 Bldg Permitting Enforcemnt	431,722	536,915	551,709	545,530	113,808	8,615	0	27.8%	1.6%	-1.1%
4110 Planning & Development	327,408	318,443	321,377	318,812	(8,596)	369	0	-1.8%	0.1%	-0.8%
4210 Economic Development	488,260	360,110	392,500	315,000	(173,260)	(45,110)	(100,000)	-19.6%	-12.5%	-19.7%
4310 Cooperative Extension	209,803	215,863	247,686	226,737	16,934	10,874	0	18.1%	5.0%	-8.5%
4410 Soil & Water Conservation	163,952	158,852	160,582	158,872	(5,080)	20	0	-2.1%	0.0%	-1.1%
4420 River Clean Up	24,367	25,000	25,000	25,000	633	0	0	2.6%	0.0%	0.0%

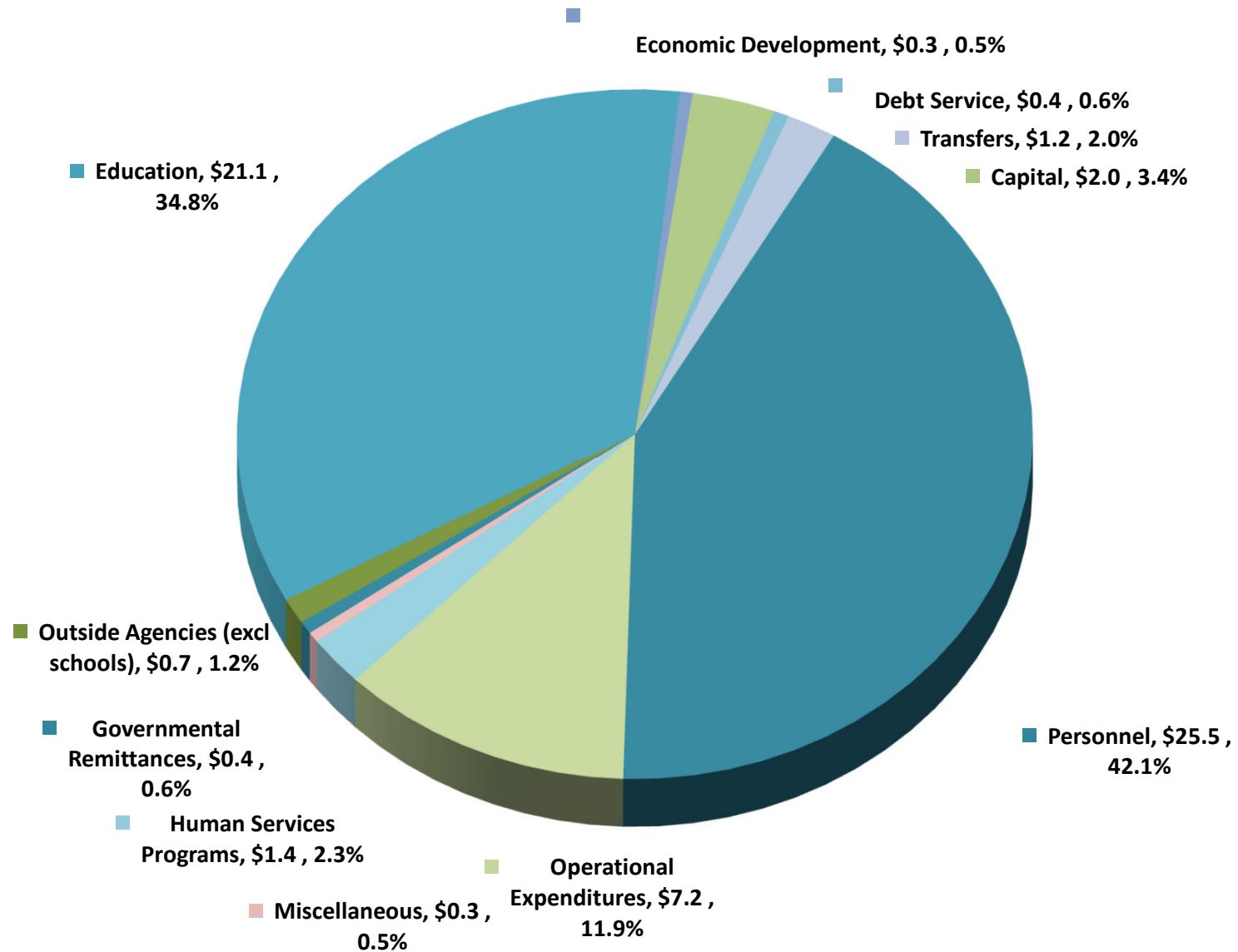
General Fund Expenditures by Department and Function for FY 2020										
	2018	2019	2020	2020	Dollar Change Recomm'd vs			Percent Change-Recomm'd vs.		
	Actual	Original Budget	Requested Budget	Recommended Budget	2018 Actual	2019 Original	2020 Requested	2018 Actual	2019 Approved	2020 Requested
Total Economic and Phys Develop	1,645,512	1,615,183	1,698,854	1,589,951	(55,561)	(25,232)	(100,000)	-3.4%	-1.6%	-5.9%
Human Services										
5110 Public Health	1,029,963	1,051,304	1,089,580	1,085,203	55,240	33,899	(4,377)	5.8%	3.2%	-0.4%
5130 Child Health	41,248	77,361	76,722	75,867	34,619	(1,494)	(855)	86.0%	-1.9%	-1.1%
5131 Child Case Management	35,297	69,550	73,887	73,032	37,735	3,482	(855)	109.3%	5.0%	-1.2%
5132 School Nurse	81,929	81,548	84,345	83,490	1,561	1,942	(855)	2.9%	2.4%	-1.0%
5134 Nc Healthy Start	152,631	153,129	278,585	161,342	8,711	8,213	(117,243)	82.5%	5.4%	-42.1%
5136 Pregnancy Case Management	39,113	53,813	55,737	55,737	16,624	1,924	0	42.5%	3.6%	0.0%
5137 Hiv/Std Program	1,480	2,950	3,550	3,550	2,070	600	0	139.9%	20.3%	0.0%
5138 Immunization Action	1,534	0	0	0	(1,534)	0	0	-100.0%	n/a	n/a
5139 Tb Medical Control	1,534	2,700	2,700	2,700	1,166	0	0	76.0%	0.0%	0.0%
5140 Family Planning	36,027	40,600	40,600	40,600	4,573	0	0	12.7%	0.0%	0.0%
5147 UNC BCBS Grant	0	8,265	10,791	10,791	10,791	2,526	0	0.0%	30.6%	0.0%
5160 Wic Breastfeeding	207,234	194,668	200,479	201,679	(5,555)	7,011	1,200	-3.3%	3.6%	0.6%
5185 Health Promotion	34,606	36,532	38,191	38,191	3,585	1,659	0	10.4%	4.5%	0.0%
5186 Environmental Health	471,494	609,683	593,346	560,526	89,032	(49,157)	(32,820)	25.8%	-8.1%	-5.5%
5187 Care Drug-Free Community	126,325	140,052	144,214	139,609	13,284	(443)	(4,605)	14.2%	-0.3%	-3.2%
5188 Stop Grant	13,707	51,615	53,831	50,495	36,788	(1,120)	(3,336)	292.7%	-2.2%	-6.2%
5189 CDC	325	1,300	1,300	4,636	4,311	3,336	3,336	300.0%	256.6%	256.6%
5192 Breast & Cervical Cancer	14,258	12,084	11,800	11,800	(2,458)	(284)	0	-17.2%	-2.4%	0.0%
5193 Dental Project	40,578	40,414	42,635	42,635	2,057	2,221	0	5.1%	5.5%	0.0%
5194 CARA Project	0	0	47,742	47,742	47,742	47,742	0	0.0%	n/a	0.0%
5195 Bt Preparedness	46,328	58,251	43,813	43,813	(2,515)	(14,438)	0	-5.4%	-24.8%	0.0%
5199 Wnc Healthy Impact Grant	6,505	4,000	8,200	8,200	1,695	4,200	0	26.1%	105.0%	0.0%
5210 Mental Health	99,261	99,261	99,261	99,261	0	0	0	0.0%	0.0%	0.0%
5310 Social Services	3,843,210	4,102,299	4,299,872	4,147,980	304,770	45,681	(151,892)	11.9%	1.1%	-3.5%
5320 Public Assistance	247,225	240,888	254,191	254,191	6,966	13,303	0	2.8%	5.5%	0.0%
5330 General Assistance	975,562	1,006,030	977,612	977,612	2,050	(28,418)	0	0.2%	-2.8%	0.0%
5410 Veterans Service	28,876	35,019	34,611	34,361	5,485	(658)	(250)	19.9%	-1.9%	-0.7%
5440 Title Iii Nutrition Progr	3,705	3,500	3,750	3,750	45	250	0	1.2%	7.1%	0.0%
5450 Homecare Comm Block Grant	277,304	268,001	0	0	(277,304)	(268,001)	0	-100.0%	-100.0%	n/a
5630 New Adventure Center	778,698	775,936	804,878	794,618	15,920	18,682	(10,260)	3.4%	2.4%	-1.3%
5800 Transportation Administration	138,804	158,084	192,263	154,044	15,240	(4,040)	(38,219)	38.5%	-2.6%	-19.9%
5810 Transportation Operations	0	0	392,945	388,676	388,676	388,676	(4,269)	0.0%	n/a	-1.1%
5820 Sc Transportation	121,475	190,298	0	0	(121,475)	(190,298)	0	-100.0%	-100.0%	n/a
5830 Tvs Transportation	36,418	40,122	0	0	(36,418)	(40,122)	0	-100.0%	-100.0%	n/a
5840 Cd Transportation	27,492	25,432	0	0	(27,492)	(25,432)	0	-100.0%	-100.0%	n/a
5850 Gen Public Transportation	120,708	133,249	0	0	(120,708)	(133,249)	0	-100.0%	-100.0%	n/a
5860 Med-Drive Transportation	23,898	24,057	0	0	(23,898)	(24,057)	0	-100.0%	-100.0%	n/a
5910 Human Services	58,535	0	80,000	80,000	21,465	80,000	0	36.7%	n/a	0.0%
5920 DJJDP	104,256	104,212	104,212	104,212	(44)	0	0	0.0%	0.0%	0.0%

General Fund Expenditures by Department and Function for FY 2020										
	2018	2019	2020	2020	Dollar Change Recomm'd vs			Percent Change-Recomm'd vs.		
	2018	Original	Requested	Recommended	2018	2019	2020	2018	2019	2020
	Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Approved	Requested
5990 Outside Agencies-Hs	88,500	65,000	75,500	62,000	(26,500)	(3,000)	(13,500)	-14.7%	-4.6%	-17.9%
Total Human Services	9,356,043	9,961,207	10,221,143	9,842,343	486,300	(118,864)	(378,800)	5.2%	-1.2%	-3.7%
Culture and Recreation										
6110 Recreation	942,103	577,209	610,182	604,884	(337,219)	27,675	(5,298)	-35.2%	4.8%	-0.9%
6190 Parks	0	437,613	433,582	431,730	431,730	(5,883)	(1,852)	0.0%	-1.3%	-0.4%
6210 Library	1,365,738	1,376,027	1,474,456	1,412,819	47,081	36,792	(61,637)	8.0%	2.7%	-4.2%
6990 Community Programs	61,244	33,895	50,300	20,300	(40,944)	(13,595)	(30,000)	-17.9%	-40.1%	-59.6%
Total Culture and Recreation	2,369,085	2,424,744	2,568,520	2,469,733	100,648	44,989	(98,787)	4.2%	1.9%	-3.8%
Education										
8100 School Debt Service	660,249	117,190	114,929	114,929	(545,320)	(2,261)	0	-82.6%	-1.9%	0.0%
8110 School Current Expense	11,842,443	12,429,613	13,011,809	12,429,613	587,170	0	(582,196)	9.9%	0.0%	-4.5%
8150 Nc Education Lottery Proc	539,876	221,900	0	0	(539,876)	(221,900)	0	-100.0%	-100.0%	n/a
8210 School Capital Outlay	1,800,000	1,850,000	1,892,650	1,561,886	(238,114)	(288,114)	(330,764)	5.1%	-15.6%	-17.5%
8310 BRCC	421,739	506,239	749,279	749,279	327,540	243,040	0	77.7%	48.0%	0.0%
Total Education	15,264,307	15,124,942	15,768,667	14,855,707	(408,600)	(269,235)	(912,960)	-2.7%	-1.8%	-5.8%
9000 General Debt Service	405,909	394,513	383,116	383,116	(22,794)	(11,397)	0	-5.6%	-2.9%	0.0%
9110 Transfers To Other Funds	4,987,188	1,105,811	0	0	(4,987,188)	(1,105,811)	0	-100.0%	-100.0%	n/a
9120 Transfers To Reserves	21,671	43,421	7,421,671	7,421,671	7,400,000	7,378,250	0	34147.0%	16992.4%	0.0%
Total Transfers	5,008,859	1,149,232	7,421,671	7,421,671	2,412,812	6,272,439	0	48.2%	545.8%	0.0%
Total General Fund Expenditures	52,767,031	51,653,685	63,079,400	60,517,611	7,750,580	8,863,926	(2,561,789)	14.7%	17.2%	-4.1%

FY 2020 REQUESTED GENERAL FUND BY NATURAL CLASSIFICATION



FY 2020 RECOMMENDED GENERAL FUND BY NATURAL CLASSIFICATION



General Fund Expenditures for FY 20 by Natural Classification

	2018	2019	2020	2020	Dollar Change - Recommended vs			% Change - Recommended vs Req						
					2018	2019	2020	2018	2019	2020				
					Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested
101 Salaries & Wages	13,118,210	14,171,124	14,731,621	14,459,201	1,340,991	288,077	(272,420)	10.2%	2.0%	-1.8%				
102 Part-Time Wages	831,411	901,615	916,283	864,935	33,524	(36,680)	(51,348)	4.0%	-4.1%	-5.6%				
103 Overtime Wages	466,790	546,388	594,132	594,132	127,342	47,744	-	27.3%	8.7%	0.0%				
104 Holiday Pay	166,436	179,040	191,975	191,975	25,539	12,935	-	15.3%	7.2%	0.0%				
105 Sheriff Incentive Program	-	42,750	42,750	15,000	15,000	(27,750)	(27,750)	n/a	-64.9%	-64.9%				
110 On Call Pay	-	-	20,960	20,960	20,960	20,960	-	n/a	n/a	0.0%				
121 Longevity	177,219	183,813	176,171	176,171	(1,048)	(7,642)	-	-0.6%	-4.2%	0.0%				
122 Vacation Payout	61,599	-	-	-	(61,599)	-	-	n/a	n/a	n/a				
126 Travel Allowance	400	400	400	400	-	-	-	0.0%	0.0%	0.0%				
128 Moving Expenses	-	5,000	-	-	-	(5,000)	-	n/a	n/a	n/a				
130 Pay for Performance/COLA	-	180,700	2,300,000	2,300,000	2,300,000	2,119,300	-	n/a	1172.8%	0.0%				
141 FICA	1,081,712	1,225,581	1,272,719	1,245,705	163,993	20,124	(27,014)	15.2%	1.6%	-2.1%				
143 Retirement	1,111,462	1,221,733	1,453,361	1,429,889	318,427	208,156	(23,472)	28.6%	17.0%	-1.6%				
145 Supplemental Pension Fund	7,004	7,363	7,051	7,051	47	(312)	-	0.7%	-4.2%	0.0%				
146 LEOK	142,298	155,539	158,719	158,719	16,421	3,180	-	11.5%	2.0%	0.0%				
149 Unemployment Insurance	140	140	152	152	12	12	-	8.6%	8.6%	0.0%				
151 Health Insurance	3,549,768	3,536,529	3,663,307	3,620,307	70,539	83,778	(43,000)	2.0%	2.4%	-1.2%				
152 Retiree Ins/457 Contrib	610,242	632,463	649,331	399,843	(210,399)	(232,620)	(249,488)	-34.5%	-36.8%	-38.4%				
Personnel	21,324,691	22,990,178	26,178,932	25,484,440	4,159,749	2,494,262	(694,492)	19.5%	10.8%	-2.7%				
201 Board Member Fees	1,100	1,200	1,200	1,200	100	-	-	9.1%	0.0%	0.0%				
211 Legal Fees	45,583	53,000	68,827	68,827	23,244	15,827	-	51.0%	29.9%	0.0%				
212 Attorney Retainer	-	-	60,000	60,000	60,000	60,000	-	n/a	n/a	0.0%				
215 Accounting Fees	51,541	89,505	90,000	90,000	38,459	495	-	74.6%	0.6%	0.0%				
220 Medical Fees	41,900	47,400	47,400	47,400	5,500	-	-	13.1%	0.0%	0.0%				
221 Physicals & Sub Screening	10,995	13,523	17,598	17,598	6,603	4,075	-	60.1%	30.1%	0.0%				
222 Prisoner Medical Expenses	191,120	182,729	182,729	182,729	(8,391)	-	-	-4.4%	0.0%	0.0%				
225 Supp/Therapeutic Services	7,963	750	-	-	(7,963)	(750)	-	n/a	n/a	n/a				
227 Architectural Services	14,813	8,000	-	-	(14,813)	(8,000)	-	n/a	n/a	n/a				
228 Engineering Services	1,695	-	-	-	(1,695)	-	-	n/a	n/a	n/a				
230 Contract Services	575,044	713,538	899,797	816,297	241,253	102,759	(83,500)	42.0%	14.4%	-9.3%				
232 DMV VTS Fees	71,307	72,000	73,000	73,000	1,693	1,000	-	2.4%	1.4%	0.0%				
233 Web Services	16,932	12,800	12,150	12,150	(4,782)	(650)	-	-28.2%	-5.1%	0.0%				
235 Cleaning Services	7,415	7,200	7,200	7,200	(215)	-	-	-2.9%	0.0%	0.0%				
244 Autopsy Expense	23,200	29,000	29,000	29,000	5,800	-	-	25.0%	0.0%	0.0%				
245 Prisoner Overflow	12,823	1,000	2,000	2,000	(10,823)	1,000	-	-84.4%	100.0%	0.0%				
246 Juvenile Detention	4,148	4,000	4,000	4,000	(148)	-	-	-3.6%	0.0%	0.0%				
247 Towing	3,433	2,600	3,600	3,600	167	1,000	-	4.9%	38.5%	0.0%				
253 Spay & Neuter Clinic	14,769	13,500	14,000	14,000	(769)	500	-	-5.2%	3.7%	0.0%				
254 Rabies Clinic	6,891	7,500	2,500	2,500	(4,391)	(5,000)	-	-63.7%	-66.7%	0.0%				
255 Honor Guard Services	5,000	5,000	5,000	5,000	-	-	-	0.0%	0.0%	0.0%				
272 Equipment Rental	19,180	18,890	21,549	36,198	17,018	17,308	14,649	88.7%	91.6%	68.0%				
273 Storage Room Rental	65	2,400	2,400	2,400	2,335	-	-	3592.3%	0.0%	0.0%				
274 Office Rental	27,772	31,000	31,000	31,000	3,228	-	-	11.6%	0.0%	0.0%				
276 Lease of Property	3,375	3,477	3,477	3,477	102	-	-	3.0%	0.0%	0.0%				

General Fund Expenditures for FY 20 by Natural Classification

		2019	2020	2020	Dollar Change - Recommended vs			% Change - Recommended vs Req		
	2018	Original	Requested	Recomm'd	2018	2019	2020	2018	2019	2020
	Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested
Outside Services	1,158,064	1,320,012	1,578,427	1,509,576	351,512	189,564	(68,851)	30.4%	14.4%	-4.4%
301 Office Supplies	83,044	92,267	96,140	96,140	13,096	3,873	-	15.8%	4.2%	0.0%
302 Safety Supplies	4,605	6,750	6,250	6,250	1,645	(500)	-	35.7%	-7.4%	0.0%
303 Safety Incentives	-	3,000	3,000	3,000	3,000	-	-	n/a	0.0%	0.0%
304 Janitorial Supplies	76,070	71,125	81,200	81,200	5,130	10,075	-	6.7%	14.2%	0.0%
305 Tools	10,015	6,500	6,500	6,500	(3,515)	-	-	-35.1%	0.0%	0.0%
306 Operating Supplies	205,440	215,509	260,687	260,687	55,247	45,178	-	26.9%	21.0%	0.0%
307 Copy Cost	90,420	89,358	92,130	84,240	(6,180)	(5,118)	(7,890)	-6.8%	-5.7%	-8.6%
308 Commissary Supplies	10,674	4,000	4,000	4,000	(6,674)	-	-	-62.5%	0.0%	0.0%
311 Books	81,955	82,700	82,700	82,700	745	-	-	0.9%	0.0%	0.0%
312 Periodicals	7,401	8,200	9,000	9,000	1,599	800	-	21.6%	9.8%	0.0%
313 Audiovisuals	18,229	20,000	20,000	20,000	1,771	-	-	9.7%	0.0%	0.0%
316 Processing	5,874	6,000	6,000	6,000	126	-	-	2.1%	0.0%	0.0%
317 Printing	2,995	2,350	2,900	2,900	(95)	550	-	-3.2%	23.4%	0.0%
318 Online Resources	55,292	50,000	55,000	55,000	(292)	5,000	-	-0.5%	10.0%	0.0%
321 Medical Supplies	93,399	112,700	118,790	118,790	25,391	6,090	-	27.2%	5.4%	0.0%
322 Flu Vaccines	51,832	59,400	64,500	64,500	12,668	5,100	-	24.4%	8.6%	0.0%
329 Hep, TB, Other Shots	-	360	-	-	-	(360)	-	n/a	n/a	n/a
331 Weapons	67,006	64,600	75,043	75,043	8,037	10,443	-	12.0%	16.2%	0.0%
332 Crime Prevention	6,691	6,000	6,500	6,500	(191)	500	-	-2.9%	8.3%	0.0%
333 DARE Supplies	8,127	7,000	8,000	8,000	(127)	1,000	-	-1.6%	14.3%	0.0%
334 Concealed Weapons Permits	27,350	22,950	22,950	22,950	(4,400)	-	-	-16.1%	0.0%	0.0%
335 Food	255,860	258,445	269,445	260,000	4,140	1,555	(9,445)	1.6%	0.6%	-3.5%
336 Undercover Funds	13,330	16,500	16,500	16,500	3,170	-	-	23.8%	0.0%	0.0%
340 Uniforms	84,006	88,790	108,452	108,452	24,446	19,662	-	29.1%	22.1%	0.0%
342 Bullet Proof Vests	17,996	12,300	16,753	16,753	(1,243)	4,453	-	-6.9%	36.2%	0.0%
345 Road Signs	16,160	22,100	22,100	22,100	5,940	-	-	36.8%	0.0%	0.0%
359 Auto-Gasoline	210,153	238,765	244,694	237,310	27,157	(1,455)	(7,384)	12.9%	-0.6%	-3.0%
Operating Supplies	1,503,924	1,567,669	1,699,234	1,674,515	170,591	106,846	(24,719)	11.3%	6.8%	-1.5%
360 Auto Maintenance	272,781	282,928	293,813	293,813	21,032	10,885	-	7.7%	3.8%	0.0%
361 Garage Overhead	4,434	4,434	-	-	(4,434)	(4,434)	-	n/a	n/a	n/a
363 Computer HW Maintenance	53,449	54,090	60,570	60,570	7,121	6,480	-	13.3%	12.0%	0.0%
364 Computer S/W Maintenance	186,319	233,672	428,993	428,993	242,674	195,321	-	130.2%	83.6%	0.0%
365 Other Equipment Maint	110,453	122,544	134,953	134,953	24,500	12,409	-	22.2%	10.1%	0.0%
366 Building & Grounds Maint	187,555	192,400	192,400	192,400	4,845	-	-	2.6%	0.0%	0.0%
Maintenance	814,991	890,068	1,110,729	1,110,729	295,738	220,661	0	36.3%	24.8%	0.0%
410 Utilities	496,542	523,054	529,017	515,713	19,171	(7,341)	(13,304)	3.9%	-1.4%	-2.5%
415 Solid Waste Disposal	3,625	2,725	2,725	2,725	(900)	-	-	-24.8%	0.0%	0.0%
420 Telephone	311,841	342,516	374,951	373,374	61,533	30,858	(1,577)	19.7%	9.0%	-0.4%
421 Internet Connections	18,856	22,500	22,500	22,500	3,644	-	-	19.3%	0.0%	0.0%

General Fund Expenditures for FY 20 by Natural Classification										
	2018	2019	2020	2020	Dollar Change - Recommended vs			% Change - Recommended vs Req		
					2018	2019	2020	2018	2019	2020
					Actual	Original Budget	Requested Budget	Recomm'd Budget	Actual	Original
Utilities	830,864	890,795	929,193	914,312	83,448	23,517	(14,881)	10.0%	2.6%	-1.6%
425 Postage	49,992	59,855	62,414	62,414	12,422	2,559	-	24.8%	4.3%	0.0%
Postage	49,992	59,855	62,414	62,414	12,422	2,559	0	24.8%	4.3%	0.0%
430 Travel	21,670	32,433	3,336	-	(21,670)	(32,433)	(3,336)	n/a	-100.0%	n/a
Travel	21,670	32,433	3,336	0	(21,670)	(32,433)	(3,336)	n/a	-100.0%	n/a
431 Travel & Training	249,600	276,587	370,013	370,013	120,413	93,426	-	48.2%	33.8%	0.0%
432 SRT Training	2,981	6,019	-	-	(2,981)	(6,019)	-	n/a	n/a	n/a
433 Dues & Subscriptions	40,822	51,486	66,582	66,582	25,760	15,096	-	63.1%	29.3%	0.0%
434 Tuition Reimbursement	3,591	-	-	-	(3,591)	-	-	n/a	n/a	n/a
435 Licenses & Certifications	1,841	1,500	1,500	1,500	(341)	-	-	-18.5%	0.0%	0.0%
Employee Training & Education	298,835	335,592	438,095	438,095	139,260	102,503	0	46.6%	30.5%	0.0%
441 Medical Malpractice Insur	7,302	8,032	8,032	8,032	730	-	-	10.0%	0.0%	0.0%
442 Inmate Medical Insurance	17,417	16,918	17,759	17,759	342	841	-	2.0%	5.0%	0.0%
443 Unemployment Insurance	19,666	15,000	15,000	15,000	(4,666)	-	-	-23.7%	0.0%	0.0%
445 Workers' Comp Insurance	283,269	260,929	285,000	285,000	1,731	24,071	-	0.6%	9.2%	0.0%
446 Property & Liability Ins	198,666	192,285	195,000	195,000	(3,666)	2,715	-	-1.8%	1.4%	0.0%
447 Employee Bonds	2,275	2,275	2,275	2,275	-	-	-	0.0%	0.0%	0.0%
448 Insurance Claims Ded	30,490	10,000	10,000	10,000	(20,490)	-	-	-67.2%	0.0%	0.0%
Insurance (other than health)	559,085	505,439	533,066	533,066	(26,019)	27,627	0	-4.7%	5.5%	0.0%
460 Advertising	22,896	30,785	34,438	40,538	17,642	9,753	6,100	77.1%	31.7%	17.7%
461 Educational Programs	9,116	5,750	8,750	8,750	(366)	3,000	-	-4.0%	52.2%	0.0%
465 Court Costs	12,852	13,400	14,000	14,000	1,148	600	-	8.9%	4.5%	0.0%
466 Court Operations	1,014	1,300	1,300	1,300	286	-	-	28.2%	0.0%	0.0%
467 Special Projects	73,374	77,077	88,329	88,329	14,955	11,252	-	20.4%	14.6%	0.0%
468 Hazardous Spills Response	1,227	1,000	1,500	1,500	273	500	-	22.2%	50.0%	0.0%
469 Emergency-Related Exp	452	500	500	500	48	-	-	10.6%	0.0%	0.0%
473 Bank Adjustments/Fees	12,409	13,250	24,000	24,000	11,591	10,750	-	93.4%	81.1%	0.0%
478 Permits & Fees	2,952	3,538	3,538	3,538	586	-	-	19.9%	0.0%	0.0%
480 Miscellaneous Other	-	166,827	2,021	2,021	2,021	(164,806)	-	n/a	-98.8%	0.0%
Grant Related Other	-	-	2,938	2,938	2,938	2,938	-	n/a	n/a	0.0%
Miscellaneous	136,292	313,427	181,314	187,414	51,122	(126,013)	6,100	37.5%	-40.2%	3.4%
230 Transylvania Economic Alliance	488,260	315,000	392,500	315,000	(173,260)	-	(77,500)	-35.5%	0.0%	-19.7%
Economic Development Initiative	488,260	315,000	392,500	315,000	(173,260)	0	(77,500)	-35.5%	0.0%	-19.7%

General Fund Expenditures for FY 20 by Natural Classification

	2018 Actual	2019 Original Budget	2020 Requested Budget	2020 Recomm'd Budget	Dollar Change - Recommended vs			% Change - Recommended vs Req		
					2018	2019	2020	2018	2019	2020
					Actual	Original	Requested	Actual	Original	Requested
511 General Gov't Grants	-	4,000	-	-	-	(4,000)	-	n/a	n/a	n/a
512 Public Safety Grants	125,506	2,000	2,000	2,000	(123,506)	-	-	-98.4%	0.0%	0.0%
514 Econ Develop Grants	106,475	48,042	5,013	5,013	(101,462)	(43,029)	-	-95.3%	-89.6%	0.0%
515 Human Services Grants	7,500	5,000	8,200	8,200	700	3,200	-	9.3%	64.0%	0.0%
516 Culture & Rec Grants	22,386	-	-	-	(22,386)	-	-	n/a	n/a	n/a
Grants	261,867	59,042	15,213	15,213	(246,654)	(43,829)	0	-94.2%	-74.2%	0.0%
521 Childrens' Fund	1,000	1,185	1,100	1,100	100	(85)	-	10.0%	-7.2%	0.0%
522 Domestic Violence Fund	6,000	7,110	6,600	6,600	600	(510)	-	10.0%	-7.2%	0.0%
523 Conveyance Tax	303,512	308,700	351,824	351,824	48,312	43,124	-	15.9%	14.0%	0.0%
528 Statewide Bith Cert. Fees	997	1,560	1,800	1,800	803	240	-	80.5%	15.4%	0.0%
Register of Deed Remittances	311,509	318,555	361,324	361,324	49,815	42,769	0	16.0%	13.4%	0.0%
570 Program Expense	40,509	38,500	45,700	45,700	5,191	7,200	-	12.8%	18.7%	0.0%
576 NC Senior Games	9,182	7,200	7,200	7,200	(1,982)	-	-	-21.6%	0.0%	0.0%
961 Transfer to Rosman	50,000	50,000	50,000	50,000	-	-	-	0.0%	0.0%	0.0%
Recreation Programs	99,691	95,700	102,900	102,900	3,209	7,200	0	3.2%	7.5%	0.0%
601 Special Assistance-Adults	181,708	185,688	182,431	182,431	723	(3,257)	-	0.4%	-1.8%	0.0%
603 Medicaid Transportation	61,885	55,200	71,760	71,760	9,875	16,560	-	16.0%	30.0%	0.0%
604 Work 1st Recip Benefits	3,632	-	-	-	(3,632)	-	-	n/a	n/a	n/a
613 AFDC/IV-E Foster Care	149,716	155,000	150,000	150,000	284	(5,000)	-	0.2%	-3.2%	0.0%
614 State Foster Home Fund	242,458	240,000	200,000	200,000	(42,458)	(40,000)	-	-17.5%	-16.7%	0.0%
615 State Foster Fund Supp	40,964	50,000	50,000	50,000	9,036	-	-	22.1%	0.0%	0.0%
616 LINKS	20,839	10,000	10,000	10,000	(10,839)	-	-	-52.0%	0.0%	0.0%
622 IV-E/IV-B Vendor Payments	4,047	5,309	5,000	5,000	953	(309)	-	23.5%	-5.8%	0.0%
623 Adoption Assist IV-B	12,983	20,604	15,162	15,162	2,179	(5,442)	-	16.8%	-26.4%	0.0%
624 Adoption Assist IV-E	45,726	54,316	49,326	49,326	3,600	(4,990)	-	7.9%	-9.2%	0.0%
625 IV-D Services	753	500	500	500	(253)	-	-	-33.6%	0.0%	0.0%
626 Special Child Adoption	15,622	-	-	-	(15,622)	-	-	n/a	n/a	n/a
629 Subsidized Child Care	-	-	-	-	-	-	-	n/a	n/a	n/a
631 Food Stamp Issuance Cost	7,873	7,585	6,883	6,883	(990)	(702)	-	-12.6%	-9.3%	0.0%
633 Work 1st Supportive Serv	59,808	60,000	60,000	60,000	192	-	-	0.3%	0.0%	0.0%
635 Work 1st Emerg Assist	51,704	50,000	50,000	50,000	(1,704)	-	-	-3.3%	0.0%	0.0%
640 LIEAP	110,400	116,706	130,637	130,637	20,237	13,931	-	18.3%	11.9%	0.0%
641 Crisis Intervention	110,400	116,706	130,637	130,637	20,237	13,931	-	18.3%	11.9%	0.0%
645 Services for the Blind	1,707	1,750	1,950	1,950	243	200	-	14.2%	11.4%	0.0%
649 Adult Day Care Service	68,356	83,945	83,945	83,945	15,589	-	-	22.8%	0.0%	0.0%
650 HCCBG - WCCA	113,455	103,828	-	-	(113,455)	(103,828)	-	n/a	n/a	n/a
651 HCCBG - TCH	90,029	90,232	-	-	(90,029)	(90,232)	-	n/a	n/a	n/a
652 HCCBG - KOALA	66,210	66,303	-	-	(66,210)	(66,303)	-	n/a	n/a	n/a
653 HCCBG - Pisgal Legal	7,610	7,638	-	-	(7,610)	(7,638)	-	n/a	n/a	n/a

General Fund Expenditures for FY 20 by Natural Classification

	2018	2019	2020	2020	Dollar Change - Recommended vs			% Change - Recommended vs Req		
					2018	2019	2020	2018	2019	2020
					Actual	Original	Requested	Actual	Original	Requested
	Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested
655 HCCBG-Senior Companion	-	-	-	-	-	-	-	n/a	n/a	n/a
671 Emergency Fund	5,010	5,000	5,000	5,000	(10)	-	-	-0.2%	0.0%	0.0%
674 Helping Each Member Cope	22,705	27,609	28,572	28,572	5,867	963	-	25.8%	3.5%	0.0%
Social Services-Assistance	1,495,600	1,513,919	1,231,803	1,231,803	(263,797)	(282,116)	0	-17.6%	-18.6%	0.0%
675 Title III Nutrition	3,705	3,500	3,750	3,750	45	250	-	1.2%	7.1%	0.0%
680 Administration	2,596	2,645	2,645	2,645	49	-	-	1.9%	0.0%	0.0%
681 Mediation Services	26,300	26,300	26,300	26,300	-	-	-	0.0%	0.0%	0.0%
682 Project Rebound	39,000	39,000	41,494	41,494	2,494	2,494	-	6.4%	6.4%	0.0%
683 Project Challenge	20,211	20,211	17,717	17,717	(2,494)	(2,494)	-	-12.3%	-12.3%	0.0%
687 Kids at Work	16,056	16,056	16,056	16,056	-	-	-	0.0%	0.0%	0.0%
689 Refunds	93	-	-	-	(93)	-	-	n/a	n/a	n/a
696 The Children's Center	58,535	-	80,000	80,000	21,465	80,000	-	36.7%	n/a	0.0%
Other Human Service Programs	166,496	107,712	187,962	187,962	21,466	80,250	0	12.9%	74.5%	0.0%
703 Land-of-Sky	26,690	28,000	28,000	28,000	1,310	-	-	4.9%	0.0%	0.0%
705 Community Centers	51,054	50,000	50,000	50,000	(1,054)	-	-	-2.1%	0.0%	0.0%
720 NC Forest Service	79,601	99,535	101,825	101,825	22,224	2,290	-	27.9%	2.3%	0.0%
723 Brevard Rescue Squad	229,000	386,950	576,450	369,000	140,000	(17,950)	(207,450)	61.1%	-4.6%	-36.0%
740 Mental Health Services	99,261	99,261	99,261	99,261	-	-	-	0.0%	0.0%	0.0%
747 Center for Dialogue	10,000	-	6,000	-	(10,000)	-	(6,000)	n/a	n/a	n/a
749 Boys & Girls Club	-	5,000	9,500	9,500	9,500	4,500	-	n/a	90.0%	0.0%
750 Blue Ridge Community Health	10,000	10,000	10,000	10,000	-	-	-	0.0%	0.0%	0.0%
752 Pisgah Legal Services	27,500	27,500	35,000	27,500	-	-	(7,500)	0.0%	0.0%	-21.4%
754 Senior Citizens Center	27,000	-	-	-	(27,000)	-	-	n/a	n/a	n/a
755 Bread of Life	4,000	5,000	5,000	5,000	1,000	-	-	25.0%	0.0%	0.0%
757 Transylvania Christian Ministry	10,000	10,000	10,000	10,000	-	-	-	0.0%	0.0%	0.0%
762 Brevard College	15,000	10,000	-	-	(15,000)	(10,000)	-	n/a	n/a	n/a
763 Cemetery Board	-	270	300	300	300	30	-	n/a	11.1%	0.0%
766 Transy. Heritage Museum	3,500	3,500	4,500	4,500	1,000	1,000	-	28.6%	28.6%	0.0%
768 JHPC	-	11,625	1,000	1,000	1,000	(10,625)	-	n/a	-91.4%	0.0%
769 Historical Society	3,507	3,500	2,500	2,500	(1,007)	(1,000)	-	-28.7%	-28.6%	0.0%
772 TCArts	3,000	3,000	5,000	3,000	-	-	(2,000)	0.0%	0.0%	-40.0%
773 Brevard Music Center	-	-	25,000	-	-	-	(25,000)	n/a	n/a	n/a
774 Farmers' Market	10,000	9,000	12,000	9,000	(1,000)	-	(3,000)	-10.0%	0.0%	-25.0%
Outside Agencies (ex schools)	609,113	762,141	981,336	730,386	121,273	(31,755)	(250,950)	19.9%	-4.2%	-25.6%
780 School-Current Expense	11,842,443	12,429,613	13,011,809	12,429,613	587,170	-	(582,196)	5.0%	0.0%	-4.5%
781 School-Capital Outlay	1,800,000	1,850,000	1,892,650	1,561,886	(238,114)	(288,114)	(330,764)	-13.2%	-15.6%	-17.5%
480 Lottery Proceeds	539,876	-	-	-	(539,876)	-	-	n/a	n/a	n/a
Transylvania County Schools	14,182,319	14,279,613	14,904,459	13,991,499	(190,820)	(288,114)	(912,960)	-1.3%	-2.0%	-6.1%

General Fund Expenditures for FY 20 by Natural Classification

	General Fund Expenditures for FY 20 by Natural Classification									
		2019	2020	2020	Dollar Change - Recommended vs			% Change - Recommended vs Req		
	2018	Original	Requested	Recomm'd	2018	2019	2020	2018	2019	2020
	Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested
780 School-Current Expense	363,439	420,039	550,279	550,279	186,840	130,240	0	51.4%	31.0%	0.0%
781 School-Capital Outlay	58,300	86,200	199,000	199,000	140,700	112,800	0	241.3%	130.9%	0.0%
BRCC	421,739	506,239	749,279	749,279	327,540	243,040	0	77.7%	48.0%	0.0%
490 Bond Principal	628,148	108,148	108,148	108,148	(520,000)	0	0	-82.8%	0.0%	0.0%
491 Bond Interest	32,101	9,042	6,781	6,781	(25,320)	(2,261)	0	-78.9%	-25.0%	0.0%
Transfer to Education Capital	-	-	6,200,000	6,200,000						
Other Education	660,249	117,190	6,314,929	6,314,929	5,654,680	6,197,739	0	856.4%	5288.6%	0.0%
Total Education	15,264,307	14,903,042	21,968,667	21,055,707	5,791,400	6,152,665	(912,960)	37.9%	41.3%	-4.2%
801 Office Equipment	-	200	200	200	200	-	-	n/a	0.0%	0.0%
802 Office Furniture/Fixtures	44,812	33,926	25,176	18,576	(26,236)	(15,350)	(6,600)	-58.5%	-45.2%	-26.2%
805 Computer Software	55,097	167,979	79,329	79,329	24,232	(88,650)	-	44.0%	-52.8%	0.0%
806 Computers & Printers	151,697	156,270	147,324	147,324	(4,373)	(8,946)	-	-2.9%	-5.7%	0.0%
811 Maint Equip (non-cap)	4,565	4,100	4,330	4,330	(235)	230	-	-5.1%	5.6%	0.0%
821 Other Non-Cap Equipment	110,771	90,479	126,134	126,134	15,363	35,655	-	13.9%	39.4%	0.0%
831 Land Improve (Non-Cap)	3,610	5,000	15,000	15,000	11,390	10,000	-	315.5%	200.0%	0.0%
870 Software Conversion	-	432,250	402,500	402,500	402,500	(29,750)	-	n/a	-6.9%	0.0%
833 Build Improve (non-cap)	38,632	30,223	74,000	74,000	35,368	43,777	-	91.6%	144.8%	0.0%
Non-Capital Items (including PCs)	409,184	920,427	873,993	867,393	458,209	(53,034)	(6,600)	112.0%	-5.8%	-0.8%
Capital Lease	5,959	-	-	-	(5,959)	-	-	n/a	n/a	n/a
850 Land	-	-	-	-	-	-	-	n/a	n/a	n/a
851 Land Improvements	51,926	165,309	126,000	126,000	74,074	(39,309)	-	142.7%	-23.8%	0.0%
853 Building Improvements	532,333	701,177	613,295	525,295	(7,038)	(175,882)	(88,000)	-1.3%	-25.1%	-14.3%
860 Vehicles	790,791	1,096,313	851,922	735,588	(55,203)	(360,725)	(116,334)	-7.0%	-32.9%	-13.7%
862 Furniture & Fixtures	-	-	37,814	37,814	37,814	37,814	-	n/a	n/a	0.0%
864 Heavy Equipment	-	-	27,828	27,828	27,828	27,828	-	n/a	n/a	0.0%
866 Computer Hardware	18,781	62,400	94,496	94,496	75,715	32,096	-	403.1%	51.4%	0.0%
868 Other Equipment	259,764	105,485	792,820	483,554	223,790	378,069	(309,266)	86.2%	358.4%	-39.0%
Capital	1,653,595	2,130,684	2,544,175	2,030,575	376,980	(100,109)	(513,600)	22.8%	-4.7%	-20.2%
497 Principal	313,830	313,830	313,832	313,832	2	2	-	0.0%	0.0%	0.0%
498 Interest	92,079	80,683	69,284	69,284	(22,795)	(11,399)	-	-24.8%	-14.1%	0.0%
Debt Service-General	405,909	394,513	383,116	383,116	(22,793)	(11,397)	0	-5.6%	-2.9%	0.0%
489 Contingency	-	100,000	100,000	100,000	100,000	-	-	n/a	0.0%	0.0%
Contingency	0	100,000	100,000	100,000	100,000	0	0	n/a	0.0%	0.0%

General Fund Expenditures for FY 20 by Natural Classification

	2018 <u>Actual</u>	2019 <u>Original Budget</u>	2020 <u>Requested Budget</u>	2020 <u>Recomm'd Budget</u>	Dollar Change - Recommended vs			% Change - Recommended vs Req		
					2018	2019	2020	2018	2019	2020
					<u>Actual</u>	<u>Original</u>	<u>Requested</u>	<u>Actual</u>	<u>Original</u>	<u>Requested</u>
901 Transfers to Reserves	-	-	1,200,000	1,200,000	1,200,000	1,200,000	-	n/a	n/a	0.0%
905 Transfer to Enhancement Fund	21,671	21,671	21,671	21,671	-	-	-	0.0%	0.0%	0.0%
Transfer to General Fund	21,671	21,671	1,221,671	1,221,671	1,200,000	1,200,000	0	5537.4%	5537.4%	0.0%
915 Transfer to LEO Sep Fund	236,335	236,335	-	-	(236,335)	(236,335)	-	n/a	n/a	n/a
935 Transfer to Solid Waste	624,722	767,364	-	-	(624,722)	(767,364)	-	n/a	n/a	n/a
940 Transfer to Cap Projects	4,124,045	-	-	-	(4,124,045)	-	-	n/a	n/a	n/a
950 Transfer to Emergency Phone	2,086	-	-	-	(2,086)	-	-	n/a	n/a	n/a
925 Transfer to Fire Services	-	102,112	-	-	-	(102,112)	-	n/a	n/a	n/a
971 Transfer to Silvermont	-	-	-	-	-	-	-	n/a	n/a	n/a
Transfer to Other Funds	4,987,188	1,105,811	0	0	(4,987,188)	(1,105,811)	0	n/a	n/a	n/a
TOTAL GENERAL FUND	52,767,031	51,653,685	63,079,400	60,517,611	7,750,580	8,863,926	(2,561,789)	14.7%	17.2%	-4.1%

SUMMARY OF CAPITAL INVESTMENT

TRANSYLVANIA COUNTY CAPITAL IMPROVEMENT PROGRAM for FISCAL YEARS 2020 through 2024

Summary of Capital Outlay

	2020 Request	2020 Recomm'd	2021 Request	2022 Request	2023 Request	2024 Request
Totals	2,384,037.00	1,870,436.00	1,655,170.00	1,965,274.00	3,918,738.00	1,584,128.00
Buildings	-	-	-	-	2,000,000.00	-
Bldg						
Improvements	613,295.00	525,295.00	332,000.00	85,000.00	147,000.00	108,000.00
Equipment	792,820.00	483,554.00	413,000.00	483,000.00	789,000.00	173,000.00
Vehicles	851,922.00	735,587.00	910,170.00	719,274.00	704,238.00	1,193,628.00
Land						
Improvement	126,000.00	126,000.00	-	678,000.00	278,500.00	109,500.00

Staff recommends 78% of the requested capital outlay by County Departments. This reflects the acquisition, construction or renovation of the County's assets which have an individual value greater than \$5,000 and a life span longer than two years. This differs from the capital outlay proposed in the consolidated tables as it excludes items which have an individual value lower than \$5,000 or a shorter lifespan.

The majority of projects not funded are those which were identified as potentially being funded through fundraising efforts, such as the request for an animal containment trailer during evacuation emergencies for the Animal Shelter or a remodeling of the kitchen operated by the Cooperative Extension Office in the Community Services Building. For additional detail, please see the full five-year capital plan outlined in the appendices.

Staff do not believe that the proposed capital outlay will materially increase the operating costs of County government. Some capital outlay will reduce operational expenses related to maintenance.

DEBT SERVICE SUMMARY

Transylvania County's debt is limited in part by a statutory limit imposed by NC G.S. 159-55 (which caps a County's outstanding debt at eight percent of the appraised value of the County in a given year) and limited also by the will of the voters of Transylvania County who are given the ability to vote via referendum on large scale projects proposed to be financed by general obligation bonds.

In FY2020, the estimated assessed value is \$5,878,460,000 which leaves the County with a legal debt limit of \$470,276,800. The County currently has three outstanding debts:

- A 2008 installment financing agreement related to the construction of the Transylvania County Public Safety Facility with \$870,000 outstanding as of July 1, 2019.
- A 2010 Qualified School Construction Bond related to the CTE facility at Rosman High School with \$324,444.47 outstanding as of July 1, 2019.
- A 2015 Installment Financing agreement related to the renovation of the County's new central Elections Center and Wellness Clinic \$1,385,717 outstanding as of July 1, 2019.

The total projected debt service payment for Transylvania County in 2020 will be \$498,043.

Transylvania County's current debt is at historic lows with the final maturity of the general obligation school bonds that reached maturity in FY2018. However, this will change pending issuance of the 2019-2020 General Obligation School Bonds, which are projected to increase the County's outstanding debt by \$68,000,000 (2,653.49%) during FY2020.

After these general obligation school bonds are issued in FY2020, the County's outstanding debt during the year will rise to \$70,580,161 during the year. This is approximately 15% of the statutory limit.

FUND BALANCE SUMMARY

TRANSYLVANIA COUNTY YEAR-END FUND BALANCE GENERAL FUND FISCAL YEARS 2018 through 2020

	<i>Actual</i> 2018	<i>Estimate</i> 2019	<i>Estimate</i> 2020
<i>Nonspendable</i>	37,238.00	-	-
<i>Restricted</i>	4,589,513.00	4,965,513.00	5,064,823.00
<i>Committed</i>	4,601,399.00	4,976,399.00	4,576,399.00
<i>Assigned</i>	11,948,327.00	10,548,327.00	12,048,327.00
<i>Unassigned</i>	<u>5,415,837.00</u>	<u>7,915,837.00</u>	<u>6,415,837.00</u>
	26,592,314.00	28,406,076.00	28,105,386.00

The General Fund's fund balance is expected to increase to slightly above 28 million by the year end fiscal 2020, however unassigned fund balance is expected to end the year at approximately 6.4 million.

The major trends driving these changes are as follows:

- The upcoming general obligation school bond projects will increase restricted fund balance because higher expenses mean that the County must have a higher level of fund balance restricted (and nonspendable) as a percentage of total expenditures. As expenditures rise, the state-mandated stabilization will increase as well. In FY2018, the fund balance restricted for stabilization reached its highest point since 2008 during the Public Safety Facility construction. We anticipate that it will grow higher in 2020, and peak in 2022 whereafter it should begin to decline.
- The County's 2 cent outlay for capital improvement programs continues to accumulate faster than the Board authorizes projects to be spent from it, with approximately \$2.4 million to be added by FYE 2019 and FYE2020 while only two projects (the approx \$1.2 million VHF radio upgrade and the approx. \$600,000 software upgrade) are actively drawing fund balance down. This estimate would change should the Board authorize a major parks and recreation, another economic development project or public safety project.
- Nonspendable fund balance is estimated to be reduced to zero reflecting managerial changes over how the county processes inventory and prepaid expenses.
- Unassigned Fund Balance increases are mostly driven by employee turnover and unused operational resources (supplies and delayed projects) – we anticipate higher compensation will smooth employee turnover and lead to fewer dollars returned to unassigned fund balance at year end.

**TRANSYLVANIA COUNTY YEAR-END FUND BALANCE
SOLID WASTE FUND
FISCAL YEARS 2018 through 2020**

	<i>Actual</i>	<i>Estimate</i>	<i>Estimate</i>
	2018	2019	2020
<i>Fund</i>			
<i>Balance</i>	<u>5,380,921.00</u>	<u>5,830,921.00</u>	<u>5,080,921.00</u>
	5,380,921.00	5,830,921.00	5,080,921.00

Management believes the planned drawdown of Solid Waste Fund Balance will be partially offset by increasing revenues and streamlining.

Nevertheless, the Solid Waste fund balance is at an extraordinarily healthy position as estimated at year end. Approximately 175% of the solid waste fund's planned expenditures is a good position to be in as the Board considers whether or not to proceed on a major capital outlay. Once the Board has committed to a formal course of action on the future of the Woodruff Solid Waste facility either through committing to construction of a new cell or committing to the closure of the facility, staff will need to step back and assess in future years.

These figures do not include the current fully funded post closure accrued liability for the Woodruff and Calvert landfill facilities.

Management makes no representations of the year end fund balances for the other governmental funds, such as the Fire Districts Special Revenue fund or the Emergency Telephone System fund.

Personnel Requests FY2020

Department	New Position	Salaries, Wages and Benefits	Health Insurance	Benefit Costs	Other Expenses	Total	Offset	Net Additional Cost
EMS	Paramedic	\$55,529	\$10,750	\$1,095	\$1,200	\$68,574		\$68,574
EMS	Paramedic	\$55,529	\$10,750	\$1,095	\$1,200	\$68,574		\$68,574
Coop Ext	Cooperative Extension Agent	\$23,432	\$0	\$0	\$0	\$23,432		\$23,432
Transportation	Administration Assistant	\$32,543	\$10,750	\$1,095	\$0	\$44,388		\$44,388
Social Services	SW Supervisor III	\$65,411	\$10,750	\$1,095	\$3,000	\$80,256	(\$40,730)	\$39,526
Health	School Nurse	\$55,465	\$10,750	\$1,095	\$0	\$67,310		\$67,310
Health	School Nurse	\$55,465	\$10,750	\$1,095	\$0	\$67,310		\$67,310
Sheriff	DV Investigator	\$43,056	\$10,750	\$1,095	\$1,500	\$56,401		\$56,401
						\$0		\$0
						\$0		\$0
Subtotal		\$386,430	\$75,250	\$7,665	\$6,900	\$476,245	(\$40,730)	\$435,515
Department	Reclassification Description							
Animal Services	Admin Asst PT to FT	\$11,822	\$10,750	\$1,095		\$23,667		\$23,667
Social Services	IMC Administrator I	\$24,635			\$1,366	\$26,001	(\$13,000)	\$13,001
Health	PH Educator II to HSP/E I	\$4,074				\$4,074		\$4,074
Health	PH Educator I to PH Ed II	\$5,722				\$5,722		\$5,722
Health	Processing Assist IV to V	\$2,386				\$2,386		\$2,386
						\$0		\$0
						\$0		\$0
						\$0		\$0
						\$0		\$0
						\$0		\$0
Subtotal		\$48,639	\$10,750	\$1,095	\$1,366	\$61,850	(\$13,000)	(\$13,000)
Total		\$435,069	\$86,000	\$8,760	\$8,266	\$538,095	(\$53,730)	\$422,515

Currently funded in the FY2019 budget, however the grant funding this position will be ended in FY2020.

Recommended for consideration.

5/23/19

PROJECTION FOR HEALTH INSURANCE COSTS FOR FY 2020

	Active 2019 <u>Estimate</u>	Retiree 2019 <u>Estimate</u>	FY 2020 Rates <u>PMPM</u>	Active FY 2020 <u>Recom'd</u>	Retirees FY 2020 <u>Recom'd</u>	Actual 10 Month Experience 2,300,131.00 10 month Experience Annualized 2,760,157.20
Employees (including 1100)	362	28		360	29	
Covered Employees, as of 05-04 payroll	355	0		356		
Claims						
Estimated Claims	\$2,760,157	\$119,540		\$2,938,237	\$90,000	
Anticipated Additional Employees	\$140,000	\$20,000		\$7,777	\$4,272	
Anticipated 12% Increase	\$319,019	\$15,351		\$324,065	\$10,369	
Co-pays to accumulate to out-of-pocket	<u>\$10,871</u>	<u>\$10,650</u>		<u>\$10,000</u>	<u>\$0</u>	
Total Estimated Claims	\$3,230,047	\$165,541		\$3,280,079	\$104,641	
Total Estimated Admin & Stop Loss Costs	\$1,025,357	\$88,085	\$271.04	\$1,159,784	\$94,324	
Total Health Insurance Costs	\$4,255,404	\$253,626		\$4,439,863	\$198,965	
Wellness Clinic	\$160,050	\$0		\$160,050	\$0	
Total Costs for County	\$4,415,454	\$253,626		\$4,599,913	\$198,965	
Less:						
Estimated Contributions Paid by						
Employees for Dependents	\$605,931	\$0		616,994	\$33,925	
COBRA Payments	\$0	\$0		\$0	\$0	
Estimated Interest	\$24,000	\$0		\$35,000	\$0	
City of Brevard	\$4,000	\$0		\$4,000	\$0	
Net to be Absorbed by County	\$3,781,523	\$253,626	\$0	\$3,943,919	\$165,040	
Amount per employee	\$10,369	\$1,200		\$10,955		
Budgeted cost/employee	\$10,500	\$1,200		\$10,750		
Current health insurance cost in budget	\$4,278,440	\$159,855		\$3,870,000	\$165,040	
Over/(under) absorbed	\$496,917	(\$93,771)		(\$73,919)	\$0	
Reserve, beginning balance	\$1,785,535			\$2,282,452	\$2,282,452	
Over/(under) absorbed	\$496,917			(\$73,919)	(\$73,919)	
Reserve, ending balance	\$2,282,452			\$2,208,532	\$2,208,532	
Average weekly claims cost	\$62,116			\$63,078	\$63,078	
Weeks in reserve	37			35	35	

Funding Calculation for Retiree Health Insurance and 457 Plan

	FY 20	
	<u>Recommended</u>	
<u>457 Plan</u>		
Budgeted Positions (excl commissioners)	353	
	*	
Total FTE's Currently in Plan	175	
457 Benefit per Employee	\$1,500	
457 Benefit	\$262,500	
ARC for Retiree Health	\$0	
Retiree health insurance claims	\$104,641	
Additional contribution to reserve	\$0	
Administrative Costs	\$94,324	
Total	\$461,465	
Less:		
Interest Revenue	\$0	
Retiree Health Premiums	<u>\$33,925</u>	
Net to be allocated per employee	\$427,540	
Requirements Allocated Per Employee	\$1,211	
Budgeted cost/employee	1,095	
Budgeted in Departments	399,843	
Over/(under) absorbed	(\$27,697)	
	<u>Per Empl</u>	<u>Per Month</u>
457 Benefit	744	61.62
Retiree Health Contrib	467	34.22
Total	1,210	95.84

**TRANSYLVANIA COUNTY CAPITAL IMPROVEMENT PROGRAM
for FISCAL YEARS 2020 through 2024**

Totals	2,028,015	1,793,581	2,061,553	4,020,017	1,633,407
Buildings	-	-	-	2,000,000	-
Bldg Improvements	525,295	332,000	85,000	147,000	108,000
Equipment	483,554	413,000	483,000	789,000	173,000
Vehicles	735,587	910,170	719,274	704,238	1,193,628
Land Improvement	126,000	-	678,000	278,500	109,500

<u>DEPT</u>	<u>Items Requested</u>	<u>Type</u>	<u>Five Year Requests</u>					<u>Total 5 Yr</u>
			<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	
1600	CSB Upper Roof	B-IMPROV	-	-	-	-	-	\$ -
1600	Courthouse HVAC/Boiler	B-IMPROV	-	-	-	-	-	\$ -
1600	Public Safety Electrical System	B-IMPROV	136,820	35,000	-	-	-	\$ 171,820
1600	Security Improvements Jail	B-IMPROV	91,000	35,000	35,000	-	43,000	\$ 204,000
1600	CSB Learning Lab/Kitchen	B-IMPROV	-	-	-	-	-	\$ -
1600	New Adventure Roof	B-IMPROV	-	42,000	-	-	-	\$ 42,000
1600	CSB Lower Roof	B-IMPROV	-	-	-	67,000	-	\$ 67,000
1600	HVAC Replacements	B-IMPROV	100,000	50,000	30,000	30,000	-	\$ 210,000
1600	Library/New Adventure Alarms	B-IMPROV	12,475	-	-	-	-	\$ 12,475
2100	PSF Interview Room System	B-IMPROV	25,000	-	-	-	-	\$ 25,000
2200	PSF Training Room AV Upgrade	B-IMPROV	-	-	-	-	-	\$ -
2900	Base Station Update	B-IMPROV	-	30,000	-	30,000	-	\$ 60,000
2900	Add'l County Security	B-IMPROV	-	-	-	-	-	\$ -
5300	DSS Office Carpeting	B-IMPROV	-	40,000	-	-	-	\$ 40,000
6100	TAC Basketball System	B-IMPROV	-	-	-	20,000	-	\$ 20,000
6100	TAC Floor Replacement	B-IMPROV	-	-	-	-	65,000	\$ 65,000
6100	TAC Kitchen Remodel	B-IMPROV	15,000	-	-	-	-	\$ 15,000
6100	Silvermont Restrooms	B-IMPROV	40,000	-	-	-	-	\$ 40,000
6100	Continued ADA Upgrades	B-IMPROV	20,000	20,000	20,000	-	-	\$ 60,000
6200	Rogow Room Carpet	B-IMPROV	20,000	-	-	-	-	\$ 20,000
6200	Interior Painting	B-IMPROV	-	80,000	-	-	-	\$ 80,000

1800 Commissioners Chambers AV	B-IMPROV	65,000	-	-	-	-	\$ 65,000
2500 EMS Main Base Replacement	BLDG						\$ -
1100 Courthouse	BLDG						\$ -
6200 Branch Library Facility	BLDG	-	-	-	2,000,000	-	\$ 2,000,000
1600 Snow Plow	EQUIP	7,613	-	-	-	-	\$ 7,613
1600 Arc Flash PPE	EQUIP	28,900	-	-	-	-	\$ 28,900
1200 Voting Machines	EQUIP	140,000	-	-	-	-	\$ 140,000
1300 Tax Server	EQUIP	-	15,000	15,000	-	-	\$ 30,000
1500 Map Cabinet/Storage	EQUIP	37,814	-	-	-	-	\$ 37,814
2700 Washer/Dryer Replacement	EQUIP	-	-	6,000	-	-	\$ 6,000
2900 "9-1-1" System Update	EQUIP	22,000	-	-	20,000	-	\$ 42,000
2900 Radio Console	EQUIP	40,000	-	-	250,000	-	\$ 290,000
2900 Communication Server	EQUIP	-	-	-	150,000	-	\$ 150,000
2900 Network Switching Gear	EQUIP	-	-	300,000	-	-	\$ 300,000
2900 EOC Electronics	EQUIP	-	25,000	-	-	-	\$ 25,000
2900 Microwave Relay Upgrade	EQUIP	30,000	-	-	20,000	-	\$ 50,000
2900 Repeater Updates	EQUIP	-	30,000	-	30,000	-	\$ 60,000
2900 Simulcast Radio System	EQUIP	-	300,000	-	300,000	-	\$ 600,000
2900 Servers	EQUIP	-	-	100,000	-	-	\$ 100,000
2900 Generators	EQUIP	-	-	30,000	-	50,000	\$ 80,000
2900 Dispatch Chairs	EQUIP	7,999	-	-	-	8,000	\$ 15,999
2900 Network Master Clock	EQUIP	26,000	-	-	-	-	\$ 26,000
2900 CAD/Mapping workstations	EQUIP	28,000	-	-	-	30,000	\$ 58,000
2900 Viper Bank	EQUIP	14,400	-	14,500	-	14,500	\$ 43,400
2900 Baracuda Backup appliance	EQUIP	50,000	-	-	-	50,000	\$ 100,000
6100 Z-925 Mower	EQUIP	-	-	9,500	-	-	\$ 9,500
2700 CAMET trailer	EQUIP	-	-	-	-	-	\$ -
6100 Z-997 Diesel Mower	EQUIP	-	15,000	-	-	-	\$ 15,000
6100 Z-950 Mower	EQUIP	-	-	-	-	9,500	\$ 9,500
6100 Z-950 Mower	EQUIP	-	-	-	9,500	-	\$ 9,500
6100 Z-997 Mower 48 Inch	EQUIP	-	-	-	-	11,000	\$ 11,000
6100 Z-717 Mower 48 Inch	EQUIP	-	-	-	9,500	-	\$ 9,500
6100 Laser Grading Equipment	EQUIP	27,828	-	-	-	-	\$ 27,828
6200 Scanner, Local History	EQUIP	-	-	-	-	-	\$ -

6200	DHCP Library Server	EQUIP	-	-	8,000	-	-	\$ 8,000
1800	Document Retention Server	EQUIP	-	14,000	-	-	-	\$ 14,000
1800	Network Storage	EQUIP	-	14,000	-	-	-	\$ 14,000
2200	UTV/ATV Upgrade	EQUIP	9,500	-	-	-	-	\$ 9,500
2120	Jail Equipment	EQUIP	13,500	-	-	-	-	\$ 13,500
1610	PSF Parking Lot Repairs	L-IMPROV	40,000	-	-	-	-	\$ 40,000
6100	Silvermont MP Phase II	L-IMPROV	-	-	408,000	-	-	\$ 408,000
6100	Silvermont MP Phase III	L-IMPROV	-	-	-	278,500	-	\$ 278,500
6100	Silvermont MP Phase IV	L-IMPROV	-	-	-	-	109,500	\$ 109,500
6100	Silvermont MP Phase I	L-IMPROV	86,000	-	-	-	-	\$ 86,000
6200	Amphitheater Projector	L-IMPROV	-	-	20,000	-	-	\$ 20,000
6200	Amphitheater Shades	L-IMPROV	-	-	250,000	-	-	\$ 250,000
1300	Tax Pictometry Services	RECURRING	24,029	24,029	24,029	24,029	24,029	\$ 120,147
1500	Deeds Preservation Project	RECURRING	39,300	37,132	-	-	-	\$ 76,432
2500	EMS Ballistic Vests/Equipment	RECURRING	-	-	-	-	-	\$ -
2700	PC Replacements	RECURRING	-	5,000	-	5,000	5,000	\$ 15,000
1800	Tax Server	RECURRING	14,000	-	-	-	-	\$ 14,000
1800	50 PC replacements	RECURRING	52,000	52,000	52,000	52,000	-	\$ 208,000
1800	225 Office 365 Licenses	RECURRING	20,250	20,250	20,250	20,250	20,250	\$ 101,250
1800	Domain Controller	RECURRING	4,000	-	-	-	-	\$ 4,000
1800	Domain Controller	RECURRING	4,000	-	-	-	-	\$ 4,000
5800	Van 24 (Moved to FY21)	VEHIC	-	55,000	-	-	-	\$ 55,000
5800	Van 30 (R - FY19)	VEHIC	-	-	-	-	-	\$ -
5800	Van 34 (R - FY19)	VEHIC	-	-	-	-	-	\$ -
5800	Van 35	VEHIC	62,820	-	-	-	-	\$ 62,820
5800	Van 36	VEHIC	-	55,000	-	-	-	\$ 55,000
5800	Van 37	VEHIC	-	-	55,000	-	-	\$ 55,000
5800	Van 38	VEHIC	-	-	-	55,000	-	\$ 55,000
5800	Van 39	VEHIC	-	-	-	-	55,000	\$ 55,000
5800	Van 40	VEHIC	-	-	-	-	55,000	\$ 55,000
1300	4wd Vehicle	VEHIC	-	-	-	-	-	\$ -
1300	4wd Vehicle	VEHIC	-	-	-	-	40,000	\$ 40,000
1600	Maintenance Trucks	VEHIC	40,146	-	41,000	-	-	\$ 81,146
2700	Animal Services Truck	VEHIC	42,500	42,500	-	-	30,000	\$ 115,000

2900 Comm. Vehicle	VEHIC	-	58,000	-	-	-	\$ 58,000
2900 DHS Prime Mover	VEHIC	-	-	-	-	-	\$ -
4000 Inspections Vehicle	VEHIC	22,579	25,000			50,000	\$ 97,579
5300 DSS Caseworker Vehicle	VEHIC	-	-	-	-	-	\$ -
6200 Bookmobile	VEHIC	-	-	-	-	300,000	\$ 300,000
2100 Law Enforcement Vehicles (8)	VEHIC	353,000	363,628	363,628	363,628	363,628	\$ 1,807,512
2100 Inmate Transport Van	VEHIC	-	75,000	-	-	-	\$ 75,000
2500 Ambulance	VEHIC	214,542	236,042	259,646	285,610	300,000	\$ 1,295,840

TRANSYLVANIA COUNTY CAPITAL IMPROVEMENT PROGRAM								
for FISCAL YEARS 2020 through 2024								
<i>Solid Waste Department</i>								
Justification: M. Mandated S. Safety D. Discretionary R. Replacement E. Efficiency								
Five-Year Plan Period								
Priorities	Items Requested	Justifi- cation	FY 19-20*	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total 2019-2024
1	Replacement Truck Scale	R	\$85,000	\$0	\$0	\$0	\$0	\$85,000
2	Roll Off Containers	R	\$34,000	\$20,000	\$10,000	\$0	\$0	\$64,000
3	Pavement Repairs, Upper Section Woodruff Road	R	\$169,372	\$0	\$0	\$0	\$0	\$169,372
4	Clean Sedimentation Ponds	M	\$20,000	\$0	\$0	\$0	\$0	\$20,000
5	Off Road Articulated Truck, used	R	\$0	\$0	\$0	\$400,000	\$0	\$400,000
6	Compactor (Refurbished PowerTrain)	R	\$0	\$300,000	\$0	\$0	\$0	\$300,000
7	Packer Refurbish	S	\$75,000	\$0	\$0	\$0	\$0	\$75,000
8	Pneumatic Pumps for SW Maintenance Shop	D	\$7,000	\$0	\$0	\$0	\$0	\$7,000
9	Conference Room Upgrade	D	\$1,500	\$0	\$0	\$0	\$0	\$1,500
10	Convenience Center Upgrades	S/E	\$30,000	\$0	\$0	\$0	\$0	\$30,000
	Totals		\$421,872	\$320,000	\$10,000	\$400,000	\$0	\$1,151,872

**TRANSYLVANIA COUNTY BUDGET ORDINANCE
FISCAL YEAR 2019-2020**

BE IT ORDAINED by the Board of Commissioners of Transylvania County, North Carolina:

SECTION 1. The following amounts are hereby appropriated for expenditures in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county:

<u>GENERAL GOVERNMENT</u>		
Board of Commissioners	\$	207,228
Administration		538,989
Human Resources		243,383
Finance		1,165,434
Board of Elections		545,047
Tax Administration		1,224,337
Legal		108,208
Register of Deeds		841,967
Public Buildings - Maintenance		1,398,599
Public Buildings - Housekeeping		334,667
Court Facilities		10,100
Information Technology		24,906
Non-Departmental		2,936,825
Facilities Superintendent		90,941
Outside Agencies - General Government		28,000
		<hr/>
Total	\$	10,340,631
<u>PUBLIC SAFETY</u>		
Sheriff		7,832,871
Emergency Management		212,861
Fire Marshal		200,108
Emergency Medical Services		2,718,055
Animal Services		555,183
Autopsies		29,000
Corrections		1,536,232
Outside Agencies - Emergency Services		470,825
		<hr/>
Total	\$	13,614,459
<u>COMMUNITY AND PHYSICAL DEVELOPMENT</u>		
Building Permitting and Enforcement	\$	545,530
Planning and Community Development	\$	318,812
Economic Development		315,000
Cooperative Extension		226,737
Soil and Water Conservation		158,872
River Clean-up		25,000
		<hr/>
Total	\$	1,589,951

HUMAN SERVICES

Public Health and Environmental Health	\$	2,741,888
Mental Health		99,261
Social Services		5,379,783
Veterans Services		34,361
Title III Nutrition		3,500
Home and Community Care Block Grant		0
Child Development		794,618
Transportation		542,720
Juvenile Crime Prevention Council		104,212
Outside Agencies - Human Services		142,000
Total	\$	9,842,343

CULTURE AND RECREATION

Parks and Recreation	\$	1,036,614
Library		1,412,800
Outside Agencies - Culture and Recreation		200,000
Total	\$	2,649,414

DEBT SERVICE

Principal - Qualified School Construction Bonds		108,000
Interest - Qualified School Construction Bonds		0
Principal - General Debt		0
Interest - General Debt		0
Total	\$	108,000

EDUCATION

School - Current Expense		12,429,513
School - Capital		1,886,000
School - Lottery Proceeds		0
Blue Ridge Community College		550,279
Blue Ridge Community College Capital Outlay		199,000
Total	\$	14,740,778

TRANSFERS TO OTHER FUNDS

Education Capital	\$	6,200,000.00
Solid Waste Fund	\$	-
Financial Services Fund	\$	-
Total	\$	6,200,000

TOTAL - TOTAL OPERATIONAL BUDGET

\$ 59,295,940

TRANSFERS TO RESERVES

Transfer to Reserve		1,200,000
Transfer to Investment Fund		21,671
Total	\$	1,221,671

TOTAL GENERAL FUND EXPENDITURES

\$ 60,517,611

SECTION 2. The appropriations to the Board of Education shall be made first from any funds which are dedicated to the use of the schools and secondly from general county revenues to the extent necessary. Capital projects authorized by this Budget Ordinance are restricted by project and function according to Schedule C and D of the Budget Ordinance.

SECTION 3. It is estimated that the following revenues and appropriations of fund balance will be available to meet the needs of approved expenditures:

Current Year's Property Taxes, Prior Year, Interest and Penalties	\$	
Sales Taxes		
Medicaid Hold Harmless Funds		750,000
Other Taxes and Licenses		875,000
Unrestricted Intergovernmental Revenues		592,000
Restricted Intergovernmental Revenues		5,581,826
Permits and Fees		615,050
Sales and Services		527,961
Interest on Investments		500,000
Donations and Miscellaneous Revenues		35,500
Sale of Surplus		20,000
Appropriation of Fund Balance Restricted for Facility Enhancements		39,300
Appropriation of Fund Balance Assigned for Information Software		610,000
Appropriation of Fund Balance Assigned for Information Equipment		21,127
Appropriation of Fund Balance Assigned for Information Equipment		140,000
Transfer from Golden Leaf Fund		450,000
Transfer from QZAB Fund		20,275
Transfer from Silvermont Fund		80,000
Appropriation of Unassigned Fund Balance		<u>1,745,163</u>
TOTAL GENERAL FUND REVENUES	\$	60,457,738

SECTION 4. The following revenues are hereby appropriated in the Law Enforcement Officers' Separation Fund for the fiscal year:

Appropriation of Fund Balance	\$	100,000
Legal Requirements Contribution to the Fund		<u>-</u>
Total	\$	100,000

SECTION 5. It is estimated that the following revenues will be available in the Law Enforcement Officers' Separation Fund for the fiscal year:

Appropriation of Fund Balance	\$	100,000
Total	\$	100,000

SECTION 6. The following amounts are hereby appropriated in the Retiree Health Insurance Fund for the fiscal year:

Administrative and Stop Loss Fees	\$	94,324
Claims Cost		104,641
Annual Required Contribution to Reserve		-
Total	\$	198,965

SECTION 7. It is estimated that the following revenues will be available in the Retiree Health Insurance Fund for the fiscal year:

Employer Contributions	\$	165,040
Retiree Insurance Premiums		33,925
Total	\$	198,965

SECTION 8. The following amount is hereby appropriated in the 457 Contribution Fund for the fiscal year:

Contributions to Employees' 457 Plans	\$	32,500
Total	\$	32,500

SECTION 9. It is estimated that the following revenues will be available in the 457 Contribution Fund for the fiscal year:

Employer Contributions	\$	32,500
Total	\$	32,500

SECTION 10. The following amounts are hereby appropriated in the Self Insurance Fund for the fiscal year:

Administrative and Stop Loss Fees	\$	1,159,784
Claims Cost		3,280,079
Employee Wellness Clinic		160,050
Transfer to Fund Balance		-
Total	\$	4,599,913

SECTION 11. It is estimated that the following revenues will be available in the Self Insurance Fund for the fiscal year:

Employer Contributions for Employee Coverage	\$	3,870,000
Employee Contributions for Dependent Coverage		616,094
Use of Brevard Wellness Clinic		4,000
Contribution of Fund Balance		74,819
Investment Income		35,000
Total	\$	4,599,913

SECTION 12. The following amounts are hereby appropriated in the Transylvania County Fire Service District Funds for the fiscal year:

Sylvan Valley 2 District		
City of Brevard Volunteer Fire Department	\$	342,566
Little River Fire Department of Transylvania County, Inc.		6,800
North Transylvania Fire Rescue, Inc.		15,575
Sylvan Valley 2 Service District Fund Balance		115,059
Rosman Fire Rescue, Inc.		125
Little River Fire Department of Transylvania County, Inc.		230
Connestee Fire Rescue, Inc.		82,258
Cedar Mountain Volunteer Fire Rescue, Inc.		193,100
Lake Toxaway Fire Rescue, Inc.		786
Balsam Grove Volunteer Fire Rescue, Inc.		7
North Transylvania Fire Rescue, Inc.		
	\$	3,730

SECTION 13. It is estimated that the following revenues will be available for Transylvania County Service District Funds for the fiscal year:

<u>Fire Tax - Current Year</u>		
Sylvan Valley 2 District	\$	480,000
Rosman		554,125
Little River		457,230
Connestee Falls		782,258
Cedar Mountain		193,100
Lake Toxaway		892,786
Balsam Grove		100,207
North Transylvania		174,543
Total Fire Taxes	\$	3,634,249
Transfer from the General Fund	\$	-
Total	\$	3,634,249

SECTION 14. There is hereby imposed a tax on property listed for taxes as of January 1, 2018, for the purpose of revenues to be listed as "Fire Tax - Current Year" in Section 13 of the Ordinance as follows:

<u>TRANSYLVANIA COUNTY SERVICE DISTRICT</u>	<u>Tax/\$100</u>	<u>Estimated Valuation</u>	<u>Collection Rate</u>
Sylvan Valley 2 District	\$0.0550	\$877,200,000	99.50%
Rosman	\$0.1209	\$460,500,000	99.50%
Little River	\$0.0906	\$507,000,000	99.50%
Connestee Falls	\$0.0833	\$944,000,000	99.50%
Cedar Mountain	\$0.1376	\$141,000,000	99.50%
Lake Toxaway	\$0.0544	\$1,648,550,000	99.50%
Balsam Grove	\$0.1118	\$90,000,000	99.50%
North Transylvania	\$0.1400	\$125,300,000	99.50%

SECTION 15. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year:

Scale Sales	\$ 1,789,910
Sticker Sales	252,640
Box Rental Fees	6,000
Recycling Revenues	166,700
White Goods Revenue	10,000
Solid Waste Disposal Tax Distribution	22,000
Permits, Late Fees, and Citations	2,750
Appropriation of Fund Balance	<u>649,923</u>
Total	\$ 2,899,923

SECTION 16.

Fees for the Solid Waste Department are set by Schedule B of the Transylvania County Budget Ordinance.

SECTION 17. The following amount is hereby appropriated in the Solid Waste Fund for the fiscal year.

Solid Waste Personnel	\$ 1,085,845
Solid Waste Operating	1,300,206
Solid Waste Capital	<u>872</u>
Total	\$ 2,386,923

SECTION 18. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the acquisition and maintenance of emergency telephone equipment and other qualifying costs related to the County 911 system.

Operation Expenses	\$ 328,567
Capital Expenses	16,058
Transfer to Fund Balance	10,153
Implemental Functions	-
Distribution to City of Brevard	<u>56,962</u>
Total	\$ 411,740

SECTION 19. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year:

NC State PSAP	\$ 353,778
Monroe PSAP Fund - City of Brevard	56,962
Investment	1,000
Fund Balance Appropriated	<u>-</u>
Total	\$ 411,740

SECTION 20. There is hereby levied a tax at the rate of sixty one and six hundredths of a cent (\$.6160) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2019, for the purpose of raising the ad valorem property taxes consistent with this ordinance. The current year ad valorem property taxes budgeted for FY 2018-2019 assume a total tax base valuation of \$5,878,460,000 and a collection rate of 99.75%.

SECTION 21. The Article 40 sales tax will be designated 30% for public school capital outlay and

Article 40 sales tax revenues will be designated 30% for public school capital outlay and 70% to County for general government purposes.

Article 42 sales tax revenues will be designated 60% for public school capital outlay and debt service and 40% to the County for general purposes.

SECTION 22. The FY 2019-2020 budget ordinances levies fees for sales and services provided by County Departments according to Schedule A of the 2019-2020 budget ordinance.

Section 23. Citizens may obtain copies of public records for \$.05 per printed page for black and white copies and \$.15 per printed page for color copies. Employees shall likewise be charged \$.05 and \$.15 per printed page, respectively, for black and white copies and color copies for personal use.

SECTION 24. The following depositories are designated official depositories for fund deposits as required by North Carolina General Statute 150-200:

- First Citizens Bank & Trust Company, Branch, NC
- N.C. Capital Management Trust, Charlotte, NC
- Branch Banking & Trust Company (BB&T), Charlotte, NC
- Pinnacle Bank, Hendersonville, NC
- United Community Bank, Asheville, NC

SECTION 25. The County Treasurer and the County Director are hereby designated as the County officials whose endorsements shall appear on checks or other instruments required for the accounts in the depositories listed in Section 24 of this Ordinance.

SECTION 26. The County Manager is hereby authorized to approve capital items which are included in the current year budget without submitting a formal request to the Board of Commissioners. The County Manager may approve capital items which are not included in the budget up to a limit of \$10,000 as long as monies are available in the budget and may also approve emergency expenditures up to \$10,000 without the Board of Commissioners' approval.

SECTION 27. The Chairman of the Board of Commissioners and the County Manager are authorized to execute all contracts/agreements included in the budget unless otherwise authorized and documented.

SECTION 28. The County Manager is hereby authorized to transfer appropriations within and between funds contained herein subject to the following guidelines and restrictions:

- (1) The Manager may transfer amounts between expenditure line items within a department without limitation and without a report being required.
- (2) The Manager may transfer amounts up to \$50,000 between departments within the same fund. An official report on such transfers exceeding \$10,000 shall be provided to the Board of Commissioners (Board) on at least a quarterly basis and entered in the minutes.
- (3) The Manager may transfer amounts up to \$50,000 from any amount within the General Fund to a separate fund. An official report on such transfers shall be provided to the Board on at least a quarterly basis and entered in the minutes.
- (4) The Manager may modify the budget for additional funding up to \$5,000 from new sources, without a report being required.
- (5) The Manager may modify the budget for additional funding exceeding \$5,000 from any federal or State program previously approved by the Board for pass-through monies from other sources, provided no local funding is stipulated, with a report being required.

All other amendments to the Budget Ordinance are authorized by the Board. A recap of all approved amendments will be presented on at least a quarterly basis and entered in the minutes.

SECTION 29. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners, the Budget Committee, the Finance Director and all County departments for direction in carrying out their duties. Copies of the Budget are available for review at the Transylvania County Library and on the County website transylvaniacounty.org.

Approved this 14th day of July, 2018.

TRANSYLVANIA COUNTY BOARD OF COMMISSIONERS

Mike Hawkins, Chair

ATTEST:

Trisha M. Hogan, Clerk to the Board

Transylvania County 2019-2020 Budget Ordinance Schedule C
Annual School Capital Outlay Restricted by Project [115C-429(b)]

Loc.	Description	Type	Category	FY2020 Request	Approved Appropriation
BES	K-1/Special Needs playground equipment match	Repair/replace	9100	28,000	28,000
BES	Extend wall and enclose classrooms #164 & #165	Add/renov	9100	4,500	4,500
BES	Key card access to a door for the 2-5 playground	Add/renov	9100	3,500	3,500
BES	Track resurfacing	Repair/replace	9100	18,500	18,500
BES	Backup generator replacement**	Safety/security	9100	11,129	-
BMS	Classroom carpet*	Repair/replace	9100	116,000	116,000
BMS	Exterior door replacement (26 @ \$2,500)	Repair/replace	9100	65,000	65,000
BMS	Backup generator replacement (forward funded from FY19)	Safety/security	9100	12,450	12,450
BMS	Locker repair	Repair/replace	9100	16,000	16,000
BMS	Repave upper driveway/parking lot	Repair/replace	9100	109,000	109,000
MEC	MEC bathroom renovation (floors, fixtures, partitions)	Repair/replace	9100	18,000	18,000
PFES	Rear sidewalk and tree removal	Add/renov	9100	5,500	5,500
PFES	Backup generator installation**	Safety/security	9100	26,000	26,000
RES	Repave parking and connect emergency entrance	Repair/replace	9100	147,000	147,000
RES	Repave track	Repair/replace	9100	32,000	32,000
RES	Classroom carpet*	Repair/replace	9100	78,900	-
RES	Walls in former computer lab	Add/renov	9100	6,500	6,500
RHS	Asphalt in front of home bleachers	Add/renov	9100	19,000	19,000
TCHES	Backup generator installation**	Safety/security	9100	26,000	-
TCHES	Pave walking track**	Add/renov	9100	23,000	-
SYS	Capital repairs and replacement - systemwide	Recurring	9100	290,000	-
SYS	Payment on QSCB bonds	Recurring	9100	57,465	57,465
Appropriations Restricted by Project					684,415

* "split-funded with FY2019"

** "appropriated from project balance in FY2019"

**Transylvania County 2019-2020 Budget Ordinance Schedule D, I
Annual School Capital Outlay Restricted by Function [115C-429(b)]**

Location	Description	FY2020	Type	Category	Restricted Outlay
BES	BES ADM allotment - furniture and equipment	12,504	Recurring	9200	12,504
BHS	BHS ADM allotment - furniture and equipment	20,160	Recurring	9200	20,160
BHS	BHS Athletic equipment	28,091	Recurring	9200	28,091
BHS	BHS Band equipment	5,500	Recurring	9200	5,500
BHS	BHS Cultural Arts equipment	2,000	Recurring	9200	2,000
BMS	BMS ADM allotment - furniture and equipment	12,624	Recurring	9200	12,624
BMS	BMS Athletic equipment	20,693	Recurring	9200	20,693
BMS	BMS Band equipment	3,575	Recurring	9200	3,575
BMS	BMS Cultural Arts equipment	1,000	Recurring	9200	1,000
MEC	Ed Center furniture & equipment	3,000	Recurring	9200	3,000
PFES	PFES ADM allotment - furniture and equipment	12,264	Recurring	9200	12,264
RES	RES ADM allotment - furniture and equipment	7,776	Recurring	9200	7,776
RHS	RHS ADM allotment - furniture and equipment	7,920	Recurring	9200	7,920
RHS	RHS Athletic equipment	15,653	Recurring	9200	15,653
RHS	RHS Band equipment	2,845	Recurring	9200	2,845
RHS	RHS Cultural Arts equipment	1,000	Recurring	9200	1,000
RMS	RMS ADM allotment - furniture and equipment	6,120	Recurring	9200	6,120
RMS	RMS athletic equipment	9,113	Recurring	9200	9,113
RMS	RMS band equipment	1,925	Recurring	9200	1,925
TCHES	Gym PA system**	5,000	Add/renov	9200	-
TCHES	TCHES ADM allotment - furniture and equipment	3,408	Recurring	9200	3,408
SYS	Bus cameras	4,000	Recurring	9200	4,000
SYS	Campus cameras	8,000	Recurring	9200	8,000
SYS	Child Nutrition equipment (forward funded from FY19)	70,500	Add/renov	9200	70,500
SYS	Computer equipment - systemwide	385,000	Recurring	9200	385,000
SYS	CTE furniture & equipment	21,550	Recurring	9200	21,550
SYS	Custodial equipment	16,000	Recurring	9200	16,000
SYS	Media equipment	12,100	Recurring	9200	12,100
SYS	Plant Operations shop equipment	6,600	Recurring	9200	6,600
SYS	Science equipment - systemwide	11,550	Recurring	9200	11,550

**Transylvania County 2019-2020 Budget Ordinance Schedule D, II
Annual School Capital Outlay Restricted by Function [115C-429(b)]**

Location	Description	FY2020	Type	Category	Restricted Outlay
SYS	Transportation shop equipment	6,600	Recurring	9200	6,600
SYS	Instructional staff van	28,900	Vehicle	9300	28,900
SYS	Activity bus engine (forward funded from FY19)	13,000	Vehicle	9300	13,000
SYS	Activity bus replacement	92,000	Vehicle	9300	92,000
SYS	Plant Ops van	24,500	Vehicle	9300	24,500

Appropriation Restricted by Function \$877,471.00

Total FY2020 Outlay 1,561,886.00

FY 19-20 Fire Department Budget Overview

Sylvan Valley 2 District

FY-18-19		FY 19-20	
City of Brevard	\$342,567	City of Brevard	\$382,805
North Transylvania Fire	\$15,575	North Transylvania Fire	\$25,579
Little River Fire	\$6,800	Little River Fire	\$15,000
Sylvan Valley 2 Reserve	\$115,059	Sylvan Valley 2 Reserve	\$65,346
Total Revenue	\$480,000	Total Revenue	\$488,730
Approved Fire Tax Rate	0.0550	Proposed Fire Tax rate	\$0.0550

Reserve Balance as of 4/30/2019 \$206,246

City of Brevard Fire Department

FY 18-19		FY 19-20	
Total Budget	\$728,864	Total Budget	\$1,471,468
Sylvan Valley District	\$342,567	Sylvan Valley District	\$382,805 (46.6%)
City of Brevard	<u>\$386,297</u>	City of Brevard	\$438,663 (53.4%)
Total Revenue	\$828,864	Loan Proceeds	<u>\$650,000</u>
		Total Revenue	\$1,471,468
Personnel Budget (includes Salaries and FICA)	\$340,683	Personnel Request (includes Salaries and FICA)	\$369,793
Operations Budget	\$388,181	Operations Budget	\$451,675
Capital Items	None	Capital Items	\$650,000

Items for Discussion:

Capital Request: The City is requesting approval to order a new service truck at a cost of \$650,000. The truck will replace the current service truck. The department is requesting a 6 Man Custom Cab Service Truck. The City requested this apparatus replacement in the FY18 budget as a rescue truck. The truck is a 1996 International model with 21,000 miles. This apparatus responded to 40 calls in 12 months. County staff has requested service records for the vehicle but have not received to date. Staff also researched the cost difference of a custom chassis and a standard chassis and received an estimated cost difference of \$150,000 for the chassis.

The City is proposing to pay for the truck from loan proceeds in 2020 with a 10- year debt service estimated at \$80,000 annually. Since the proceeds are from a loan, there is no impact to the 2020 Sylvan Valley 2 District budget but an increase may be required in 2021. The Board of Commissioners can approve this request or request additional information and address this request at a later date. Staff recommends table this discussion until after the budget process since the decision does not impact the FY2020 County appropriation.

Paid Staffing: Brevard Fire Department is requesting an increase in paid staffing budget. The initial request included adding part-time employee 2 days per week but justification was revised without change to amount requested.

Group Insurance: \$27,235 of the operations increase is due to the City being required to offer insurance to 2 part-time employees that worked more than minimum allowed hours.

Other Operation Line Item Increases: Staff asked questions about various other operational line item increases and these questions and answers are included in the Brevard Fire Budget information for Commissioner review.

Sylvan Valley 2 Fee Schedule Request: Brevard Fire Department is requesting approval of fee schedule included in the budget for Sylvan Valley II District. Staff recommends a more comprehensive countywide approach to fee schedule and suggest the Board of Commissioners ask staff to prepare a fee schedule proposal for the 2021 fiscal year process.

Rosman Fire Rescue

FY 18-19

Total Budget	\$554,125
Fire District Revenue	\$554,125
Donations & Fundraising	<u>0</u>
Total Revenue	\$554,125

FY 19-20

Total Budget	\$664,925
Fire District Revenue	\$664,925
Donations & Fundraising	<u>0</u>
Total Revenue	\$664,925

Personnel Budget	\$75,000
Operations Budget	\$479,125
Capital Items	None
Fire Tax Rate	0.1209

Personnel Request	\$175,000
Operations Budget	\$489,925
Capital Items	None
Proposed Fire Tax Rate (includes personnel)	0.1431

Fire Tax Rate w/o Personnel 0.1217

Reserve Balance as of 4/30/2019 \$79,655

Items for Discussion:

Current Staffing: Rosman Fire Rescue is currently staffed with two part-time personnel. No set work schedule for the week or weekends.

The increase is a request to hire two more full time employees. They will work 24/48 shifts in rotation, that gives them one staff member 24 hours a day, 7 day a week, 365 days of the year. The annual increase of the additional staffing request is \$100,000 which is just over 2 cent on the tax rate.

Little River Fire Rescue

FY 18-19

Total Budget	\$464,030
Fire District Revenue	\$457,230
Sylvan Valley II Contract	6,800
Donations & Fundraising	<u>0</u>
Total Revenue	\$464,030

FY 19-20

Total Request	\$532,110
Fire District Revenue	\$517,110
Sylvan Valley II Contract	\$15,000
Donations & Fundraising	<u>0</u>
Total Revenue	\$532,110

Personnel Budget	\$45,810
Operations Budget	\$392,220
Capital Items	\$26,000
Fire Tax Rate	0.0906

Personnel Request	\$55,000
Operations Budget	\$447,110
Capital Items	\$30,000
Proposed Fire Tax Rate	0.1006

Reserve Balance as of 4/30/2019 \$25,666

Items for Discussion:

Current Staffing: Little River Fire is currently staffed 8 hours a day Monday through Friday with part time staff. The increase is for pay adjustments.

Operational cost Increase:

- \$10,000 Capital Cash Purchase -Building: Repair and replace concrete and paved access drive
- \$6,000 Fire suppression equipment: Completing equipping new apparatus
- \$10,000 Medical supplies: Purchase 2 AEDs , EPI and Narcan replacement cycle
- \$24,000 Repair and Maintenance of Apparatus: Increased cost of 2 new apparatus maintenance as well as cost of extensive maintenance on 2 older apparatus
- \$17,000 Repair and Maintenance of Building: Furniture for meeting room and improvements to building: 40th Anniversary
- \$5,000 Pension Fund

Capital Items: Apparatus – Purchase a UTV Estimate \$18,000

- Department request Commissioners consider use of reserves for capital items to reduce fire tax rate increase. If the board applies \$20,000 from reserve, the fire tax rate will be 0.0967. The \$20,000 would cover the Capital Cash Apparatus and Capital Cash Other Equipment line items.

Connestee Fire Rescue

FY 18-19

Total Budget	\$782,258
Fire District Revenue	\$782,258
Donations & Fundraising	<u>0</u>
Total Revenue	\$782,258

FY 19-20

Total Budget	\$796,350
Fire District Revenue	\$796,350
Donations & Fundraising	<u>0</u>
Total Revenue	\$796,350

Personnel Budget	\$135,000
Operations Budget	\$647,258
Capital Items	None
Fire Tax Rate	0.0833

Personnel Request	\$150,000
Operations Budget	\$646,350
Capital Items	None
Proposed Fire Tax Rate	0.0832

Reserve Balance as of 4/30/2019 \$36,575

Items for Discussion:

Current Staffing: The department is staffed with three paid members. They work a rotating schedule that gives them one staff member 24 hours a day, 7 day a week, 365 days of the year. The increase is to raise the starting pay of staff to ensure they can retain valued employees and starting pay for future employees. Future plans for staffing include adding one additional paid staff member to each shift over the next 5 years to have two personnel per shift.

Annual Payment Building - Increase \$45,000, Property approved in 2019 budget

Deposits Down Payments – Decrease \$45,000

CIP – New Station in 2022 – Could generate future need

Cedar Mountain Fire Rescue

FY- 18-19

Total Budget	\$272,875
Fire District Revenue	\$193,100
Greenville County	65,000
Sales Tax	3,000
Interest Income	75
Misc.	200
Donations & Fundraising	<u>11,500</u>
Total	\$272,875

FY- 19-20

Total Request	\$442,625
Fire District Revenue	\$353,100
Greenville County	71,000
Sales Tax	3,000
Interest Income	75
Misc.	450
Donations & Fundraising	<u>15,000</u>
Total	\$442,625

Personnel Budget \$55,000

Operations Budget \$218,875

Capital Items None

Fire Tax Rate 0.1376

Personnel Request \$60,000

Operations Budget \$222,625

Capital Items \$160,000

Proposed Fire Tax Rate 0.2510
(includes radios)

Fire Tax Rate minus Radios 0.1372

Reserve Balance as of 4/30/2019 \$22,606

Items for Discussion:

Current Staffing: Staff consist of one part time employee, 8-hour coverage, 7 days a week. They are increasing the paid personnel by \$5,000 through funds from Greenville County.

Operational Increase: Cedar Mountain Fire Rescue budget included a request for county funding of \$160,000 for new radios from the General Fund. An attachment to this document from Kevin Shook describes one option of radio replacement and a memo from Cameron Sexton reviewing radio operational needs for future upgrades to operate with the Transylvania County Radio System.

Cedar Mountain Fire Rescue is not requesting an increase in their tax rate but asking the Board of Commissioners to fund the radio request from General Fund. The summary above reflects district funding and tax rate including the radio request and a fire tax rate if radio request is removed from budget or funded by method other than fire tax.

*Consider use of reserves to begin radio replacement. This would deplete reserve and make funds for grant match of other equipment unavailable.

Lake Toxaway Fire Rescue

FY 18-19

Total Budget	\$892,786
Fire District Revenue	\$892,786
Donations & Fundraising	<u>0</u>
Total Revenue	\$892,786

FY 19-20

Budget Request	\$892,609
Fire District Revenue	\$892,609
Donations & Fundraising	<u>0</u>
Total Revenue	\$892,609

Personnel Budget	\$90,000	Personnel Request	\$195,000
Operations Budget	\$667,786	Operations Budget	\$677,609
Capital Items	\$135,000	Capital Items	\$20,000
Fire Tax Rate	0.0544	Proposed Fire Tax Rate (includes personnel)	0.0538
		Fire Tax Rate w/o Personnel	0.0475

Reserve Balance as of 4/30/2019 \$30,937

Items for Discussion:

FY 18-19 capital items, \$70,000 for fire suppression equipment for new rescue pumper and \$65,000 for new building. Basically the 2020 budget reflects reduction in one-time capital expenditures to cover increase in ongoing personnel.

Current Staffing: Toxaway currently uses two paid staff to cover a 6am to 7pm time period Monday through Friday. The increase in pay is to add two more firefighters. Then with 4 staff, 3 will work a modified LA 24-hour schedule, which provides one firefighter per day on a rotating basis. The fourth position would be a firefighter/administrative position that would work 8-4 Monday through Friday and would supervise the other shift positions. Total annual increase for staffing request \$105,000.

Operation Increase: Operational increase is grounds maintenance, and utilities.

Capital Equipment: The department is in need of replacing a side-by-side utility vehicle. This is used in carrying equipment in and out of remote areas and transporting personnel. Capital Cash Purchase – Other Equipment \$20,000

Kitchen Reserve Request: Staff asked about the kitchen upgrade request from the FY2019 budget and reserve request. Terry Crowe and Carmen West responded that it is still a need but is not included in the 2020 budget request. They would like to hear from the reserve request.

Balsam Grove Fire Rescue

FY 18-19

FY 19-20

Total Budget	\$101,157	Total Budget	\$101,157
District Fire Revenue	\$100,207	District Fire Revenue	\$100,207
Donations & Fundraising	<u> 950</u>	Donations & Fundraising	<u> 950</u>
Total Revenue	\$101,157	Total Revenue	\$101,157
Personnel Budget	None	Personnel Request	None
Operations Budget	\$101,157	Operations Budget	\$101,157
Capital Items	None	Capital Items	None
Approved Fire Tax Rate	0.1118	Proposed Fire Tax Rate	0.1112

Reserve Balance as of 4/30/2019 \$23,584

Items for Discussion:

Chief Burt Hogsed is not requesting any additional funding FY 19-20 budget request.

This is the only department in Transylvania County with no paid staffing.

This department is dependent on older apparatus (one 45-year-old and one 36-year-old apparatus).

North Transylvania Fire Rescue

FY 18-19

FY 19-20

Total Budget	\$295,230	Total Request	\$299,230
Fire District Revenue	\$174,543	Fire District Revenue	\$271,151
Appropriation Sylvan Valley II	\$15,575	Sylvan Valley II	\$25,579
Donations & Fundraising	\$3,000	Donations & Fundraising	\$2,500
Transfer from General Fund	<u>\$102,112</u>	Transfer from General Fund	<u> ?</u>
Total Revenue	\$295,230	Total Revenue	?
Personnel Budget	\$60,000	Personnel Request	\$60,000
Operations Budget	\$156,655	Operations Budget	\$189,230
Capital Items	\$60,000	Capital Items	\$50,000
Approved Fire Tax Rate	0.1400	Fire Tax rate w/o GF Grant	0.2139
		Proposed Fire Tax Rate	.1400
Reserve Balance as of 4/30/2019	\$28,316		

Items for Discussion:

A Fire Tax rate of 0.1400 will generate approximately \$178,346 leaving a deficit of \$92,805 if budget is approved as requested.

Current Staffing: One full time employee who works 4 week days/10 shifts from 7:30am to 5:30pm. One part time employee who works the 5th week day the same 10-hour schedule. Other part time employees are used when needed during special situations of weather, long extended calls, or other circumstances that may necessitate additional manpower.

Operational Cost: Finish building out the sleeping quarters where volunteers could stay during sever weather conditions so that they would be available to respond to calls when they might not otherwise be able to get to the station. To cut cost, they hope to complete much of the work on the building themselves. The material cost has been calculated into this increase.

Truck maintenance cost will increase due to Donny Kilpatrick no longer being with the fire department. He contributed a wealth of experience and volunteered a large amount of his time to this in the past to an aging fleet of apparatus. Chief Davis' farm mechanic and others will complete the routine maintenance but major issues will be sourced out.

Capital Items: Capital request for apparatus is to cover the new truck on order. Last year the Commissioners approved an amount that was to cover either a match for a truck grant that was applied for, or a down payment on a new truck. They did not receive the grant, however the amount approved did cover the down payment. There will be annual payments for this piece of equipment which is a Tanker. They are currently in negotiations for a good deal on a used engine from a neighboring department.