

VANCE COUNTY
FISCAL YEAR 2015-2016
MANAGER'S RECOMMENDED BUDGET
OVERVIEW



As prepared by:

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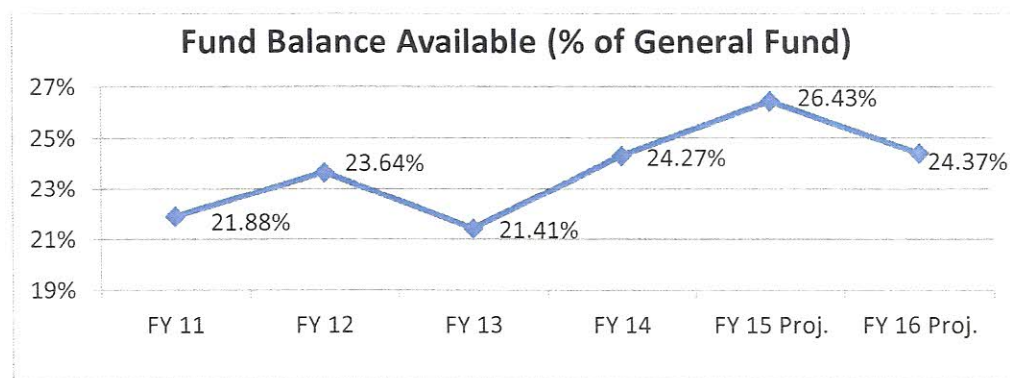
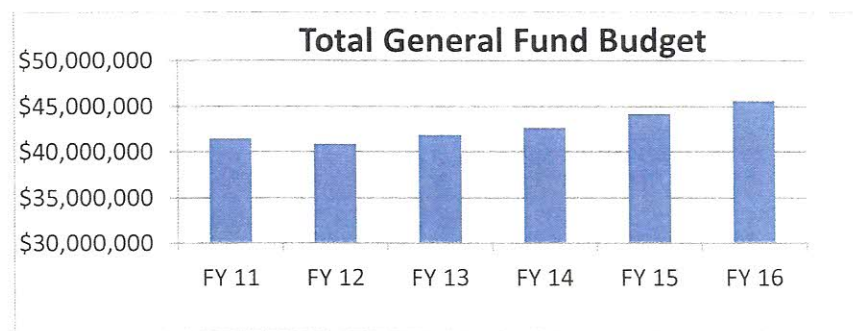
VANCE COUNTY FISCAL YEAR 2015 - 2016 BUDGET OVERVIEW



The budget overview is provided primarily to highlight the significant elements of the Manager's recommended FY 2015-2016 budget. The budget message provides a more in depth overview of the overall budget and associated justifications.

Overall Budget Summary

- General fund budget proposed to be \$45,583,600 (3.2% increase from current year budget).
- Budget presented with **no increase in the property tax rate or fees.** Tax Rate = 79.2 cents per \$100 in value.
- Budget maintains county's financial condition; Fund Balance projected at 26.4% by end of FY 2015.

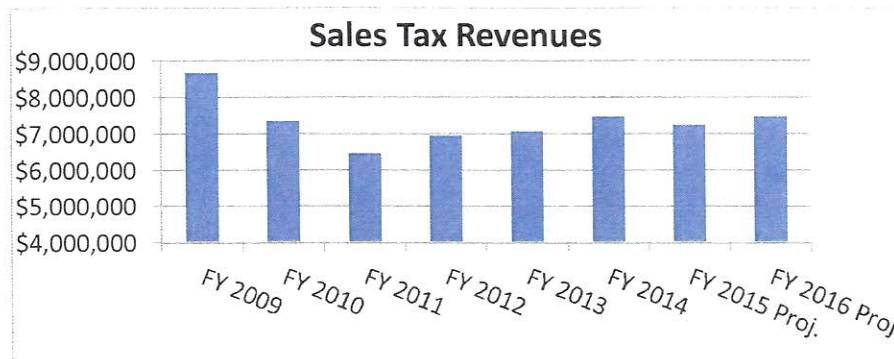


*Fund Balance available (26.43%) projected to be \$12,048,110 at end of current fiscal year.

Summary of Revenues

- Revenues slightly increasing following years of flat and declining revenues.
- Property Taxes - 1% growth in base yielding an increase of \$543,471; Collection increased to 95.64%; 1 cent on tax rate totals \$270,801.
- Sales Taxes – Projected 2.3% increase (or \$230,146).
- Ambulance Revenue – 6 months of collections associated with additional EMS Unit - Increase of \$41,800.
- State DSS Revenues – Increase of \$615,841.
- Building inspection revenues – Increase of \$19,500.
- Appropriations from fund balance
 1. Capital reserve fund for Critical Building Maintenance Needs - \$200,000
 2. Appropriation to balance the budget - \$741,382. Counties typically budget some amount of fund balance to balance the budgets which is rarely spent.

Fiscal Year	Tax Base	Fiscal Year	Tax Base
FY 2006	\$2,032,500,000	FY 2012	\$2,574,000,000
FY 2007	\$2,075,560,238	FY 2013	\$2,688,139,060
FY 2008	\$2,100,780,000	FY 2014	\$2,756,176,273
FY 2009	\$2,475,000,000	FY 2015	\$2,800,707,112
FY 2010	\$2,530,000,000	FY 2016	\$2,831,524,835
FY 2011	\$2,575,000,000		



Summary of Expenditures – Notable Funding Increases

	Percentage Increase/ (Decrease)	Amount Increase/ (Decrease)
Operational Cost	1%	\$217,208
Personnel Cost	5.4%	\$963,229
Capital Outlay	(11.2%)	(\$142,991)
Transfers other funds	17.2%	\$525,879
Contingency	(57.1%)	(\$133,332)

- **Operational cost - increase by only 1%;**
 - Elections Department – \$56,135 increase in county cost due to separate presidential primary election.
 - Social Services – operational increase of \$71,935 of County dollars
 - Fire/EMS – operational increase associated with 4th EMS Unit - \$17,950
 - Building & Grounds Maintenance – \$35,700 increase for repairs and general maintenance.
 - Sheriff's Office – Broadband service for 24 in car PCs (\$5,927), purchase of Ammunition (\$6,000).
 - NC Forest Service – Purchase of Wildfire Attack Truck (\$11,863 County share).
 - Property & Liability insurance increase - \$33,500

- **Personnel cost - increase of 5.4%; primarily due to 4th EMS Unit and healthcare premium increases**
 - Fire/EMS Department - Addition of 4th EMS Unit - 6 new EMT/Paramedic positions and associated operational costs funded beginning in October 2015 - \$272,024; Fire and EMS divided into 2 departments for budgeting purposes; Vacant positions funding available to address other reorganizations after adoption of the budget.
 - Employee' Health Insurance – 14.9% increase reduced to 6.2% with increased deductibles & copays – Increase of \$198,705.
 - Retirees' Health Insurance – Increase of \$110,000.
 - Social Services Department – 12 position upgrades and 2 new positions (IMC 3 & IMC Quality Control/Assurance Analyst) - \$141,951 (net County cost of \$46,935).
 - Summer Intern Program - \$13,986

Summary of Expenditures – Notable Funding Increases Continued

- **Capital outlay - decrease by 11.2%; primarily due to not purchasing an ambulance.**
 - Vehicle Replacement – 10 sheriff patrol vehicles (252,000 with 1st year finance cost of \$18,751) and 1 Animal Control truck (\$24,202 w/ 1st year finance cost of \$2,000).
 - Sheriff's Office – 5 in car cameras (\$28,335), purchase of 2 police service dogs (\$19,000), 12 office PCs (\$8,372).
 - Information Technology – Upgrade of ATCOM Telephone System - \$5,771.
 - Planning and Development – Replacement of Permitting software (cloud-based) - \$5,000 onetime + \$6,000 maintenance.

- **Transfers to other funds - increase by 17.2%; primarily due to transfer to water fund & transfer for critical building maintenance needs.**
 - Critical Building Maintenance Needs - transfer from general fund - \$200,000 (Needs greater than funding)
 - Jail - Shower Renovation (\$57,000) and security upgrades (\$17,215)
 - Henry A. Dennis Building – Roof Replacement
 - Administrative Building – Roof Replacement, Window Replacement, tree trimming
 - Courthouse – Painting 1st and 2nd floor (\$22,000), carpet main and second floor (\$20,000), Platform for HVAC (\$8,000), sidewalk and concrete replacement in certain areas (\$7,000), camera replacement (\$65,000).
 - Water Debt Payment and deficit – transfer from general fund – increase of \$207,435.
 - VGCC renovations debt service cost - \$114,368; overall debt service less than current year.

- **Contingency - decrease by 57.1%; primarily due to removing Parks & Recreation takeover**
 - Includes a contingency of \$100,000.

Summary of Expenditures – Notable Funding Decreases/Savings

- Department of Social Services – Overall department budget of \$11.4 million only requires \$3.1 million of local funds. Total local funds decreased \$166,632 due to increased Medicaid reimbursement rates.
- Contingency - Removed \$153,332 for County takeover of Parks & Recreation
- Clarke Elementary debt service rate modification savings – Savings yet to be determined
- 2009 Jail Renovations debt service refinancing savings – Savings yet to be determined

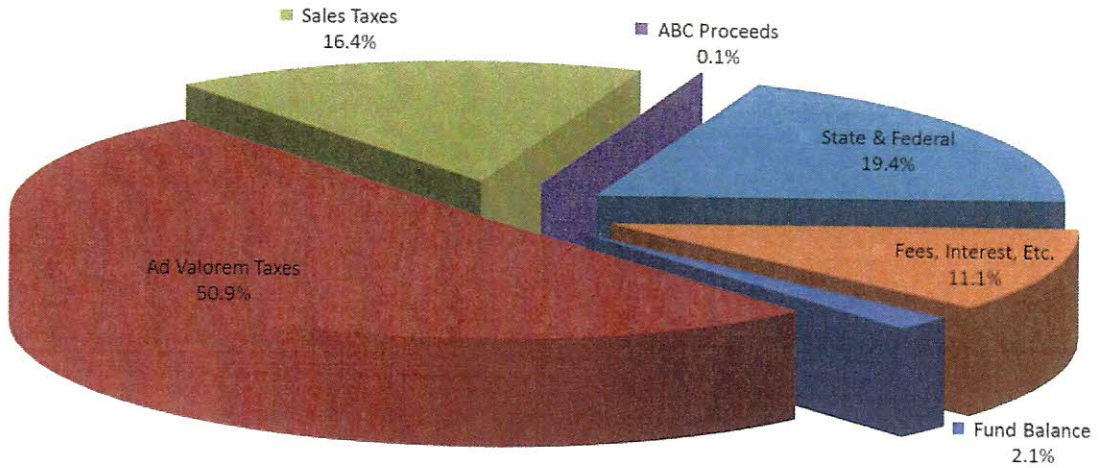
Notable Unfunded Requests

- Overall requests \$6.5 million more than available funds; equivalent to 24.1 cent tax increase
- Vance County Schools – increase of \$5,784,813
- Vance-Granville Community College – increase of \$231,743
- Granville-Vance Health Department – increase of \$203,000
- Employee Salary Adjustment (1% COLA) – \$116,984
- 1% Contribution to 401K for Employees - \$94,840
- Animal Control – Kennel Attendant Position - \$31,975
- Information Technology Position - \$49,407
- Jail – 4 Full-time Booth Attendants - \$142,888
- Tax Office – glass windows and door for customer service area - \$3,692
- Sheriff's Office – Reduced in-car camera request from 10 to 5 – \$28,335
- Animal Control Department – Dog Box - \$6,749
- Fire/EMS Department – Replacement of Sparky Suit for fire education - \$10,000
- Perry Memorial Library – increase of \$16,600
- Franklin, Vance, Warren Opportunity – increase of \$8,000
- Crimestoppers – increase of \$1,500
- KARTS County Match – increase of \$8,836
- Henderson-Vance Downtown Development Commission – increase of \$1,000
- Boys & Girls Club – increase of \$6,000
- Roanoke River Basin Association – increase of \$5,900
- Community Partners of Hope - \$6,000
- Henderson Community Concert Association - \$1,000

Summary of Other Funds

- Water Fund – Total budget of \$965,964. Fund is subsidized by the General Fund primarily due to debt service and administrative costs.
- Solid Waste Fund – Total budget of \$2,179,207. Fund is self-sustaining and the fee would remain \$105 per household. Funds have been increased for maintenance needs at the convenience sites.

County of Vance FY 2015-16 General Fund Revenues (Budget)



County of Vance FY 2015-16 General Fund Expenditures (Budget)

