

COUNTY OF YANCEY

FY 2020-2021

BUDGET MESSAGE



June 8, 2020

**Lynn Austin
Yancey County Manager**

YANCEY COUNTY BUDGET MESSAGE

FISCAL YEAR 2020-2021

*To the Yancey County Board of County Commissioners
and Citizens of Yancey County:*

In accordance with North Carolina General Statute 159-11, the Yancey County Fiscal Year 2020-2021 proposed budget is respectfully submitted for your review and consideration. The proposed budget sets forth a plan of operations for all County departments, programs, and capital projects for the coming year. This proposed budget is balanced in accordance with the Local Government Budget and Fiscal Control Act with general fund revenues and expenditures each totaling \$25,287,918.

INTRODUCTION

This budget message will introduce the Yancey County Fiscal Year 2020-2021 proposed budget. The budgeting process begins in February of each year with management requesting proposed appropriation use plans from departments, agencies and other County-supported entities. This year the requests for County funding exceeded expected revenues by over \$2.2 million. Over the course of numerous work sessions, the County Commissioners and County staff have worked to develop a balanced budget in line with expected revenue. This document will show how the County plans to utilize its fiscal resources and will highlight the significant impacts to the County's budget.

For the past ten years, Yancey County has been dedicated to three primary goals: restoration of the financial integrity of Yancey County; maintain essential public safety, health and human services; and make strategic investments to support economic prosperity. This budget reflects the positive involvement by department heads and agency leadership to allow the County to provide the resources necessary to accomplish these broad goals. County staff, from the department head to the line employee, is to be commended for accomplishing much with limited resources. As the County's financial standing has strengthened, careful and strategic improvements have been implemented to improve and enhance the working environment for the employees and the services provided to our citizens. I am pleased to present this budget that continues to provide the tools necessary for an effective and efficient government.

REVENUES

This budget provides a priority spending plan that attempts to minimize the tax burden on the County taxpayer. Yancey County has been rated the past several years by SmartAsset.com, a New York financial technology company, as one of the top five North Carolina places where taxpayers get the most “Bang for Their Buck.” This is very positive recognition from a national financial organization that is evidence to taxpayers that their County government leadership is operating this local government in a professional, businesslike manner.

The County’s primary sources of funding are property and sales taxes and state and federal grants. Property taxes constitute the County’s largest source of revenue. For Fiscal Year 2020-2021, management recommends that the property tax rate be maintained at the current rate of \$0.60 per \$100 of valuation. It is expected this rate will provide estimated total revenue of \$12,558,300 to the total general fund budget. The Yancey County Tax Department works diligently, but respectfully, with taxpayers to collect taxes owed to the County. Yancey County is ranked in the top half of North Carolina counties in collection of property taxes. The current property tax collection rate is 98.25%, which puts Yancey County in the range with our County of our population size;

The sales tax for the County continues to be a steady and reliable source of additional revenue for the County. A large percentage of sales tax is state-mandated to be distributed by the County to the Yancey County Board of Education for the provision of the public schools. Other revenue sources such as fees from building permits, deed filings, firearm permit fees and others are projected to be minor and they constitute only a small portion of the revenue for this budget. The remaining revenue sources include federal and state block grants for specific programs, primarily at the Department of Social Services, Senior Center and Transportation Department. As always, it is recommended that the Board continue to support property tax collection measures to ensure that outstanding tax revenue is collected.

MAJOR INITIATIVES AND EXPENDITURES

Yancey County is dedicated to sound fiscal management, capital planning and responsible day-to-day operations. Accurate budget projections and a disciplined approach to budget administration have allowed the County to successfully address our three primary goals: maintain the financial integrity of Yancey County; maintain essential public safety, health and human services, and make strategic investments necessary to support economic prosperity. The budget is a comprehensive document that addresses the fiscal needs of some 40-plus county departments, affiliated county/regional agencies and non-profit organizations.

1). **Community Health and Wellbeing:** Yancey County Commissioners put the Health and Wellbeing of our citizens first and foremost. Having a vibrant community first revolves around the health of our citizens. Yancey County was forced to bid out the EMS services due to the HCA buy out of Mission. During this process the Commissioners decided it was in the best interest of the County to take over the emergency medical services for Yancey County. This will ensure that the same great level of service that we (Yancey County Citizens) are accustomed to will remain the same. This proposed budget reflects an expense amount of \$2,457,596 going toward EMS Services with an offsetting revenue of \$1,300,000. While the Yancey County Commissioners realize this is a huge expense for the county to undertake, they also realize that there is no better way to spend tax payers dollars than on the health and wellbeing of our citizens.

2). **Public Schools and Education:** Yancey County Schools continue to do great things to improve educational performance among our students. Yancey County students perform extremely well on all statewide measurement factors. The Yancey County Commissioners are aware that many different situations may arise during this 2020-2021 school year and funds will need to be moved accordingly. With the COVID-19 pandemic remote learning, food delivery and continuation of non-certified staff payroll assurance was among the highest concern. The Yancey County Commissioners have allotted \$3,338,872 of the County's budget to the Yancey County School System to be used accordingly. This figure will include the School System taking over the trash removal services at each school facility. Take notice that the Commissioners will continue to give the Teacher Supply Monies to help offset some of the out of pocket expense that teachers incur. This money is not included in the allotted amount above. Also, not included in the total amount above is the two School SRO officers. Yancey County Commissioners, Sheriff's Office and the Yancey County School Board are all dedicated to making sure the safety of our students is number one. The Sheriff's Office will continue to dedicate an officer at the East Yancey Middle School during operational school days as well as overseeing a shared officer between Micaville and South Toe Elementary Schools. The Sheriff's Office still plans to absorb the SRO officers at the Cane River Middle and Mountain Heritage High School as they retire, the incoming officer will be hired and paid through the Sheriff's Office. By doing this, it will broaden the officers' jurisdiction. The Yancey County Sheriff's Office will always have an officer on school grounds when school is in session by having more employees to pull from.

3). **Mayland Community College** While primarily supported with state funds, Mayland Community College depends on all three counties: Yancey, Mitchell and Avery for operational expenses. Yancey County has historically funded the

community college at the level of the other partner counties. Mayland Community College operation costs are funded in this proposed budget with an appropriation of \$367,783.

4). **East Yancey Water and Sewer Project:** This major infrastructure project had been in the planning and development phase since the 1990s when Yancey County took the lead for the project from the Town of Burnsville in the early 2000s. Several years ago Yancey County began construction on the wastewater treatment plant and collection system to serve the greater Micaville area. The Micaville collection system is active and accepting customers. Micaville Elementary School is connected to the system, relieving the school system from having to pump and haul waste as a result of their failed onsite system. The County has contracted with the Town of Burnsville to operate and administer the day-to-day operations of the wastewater treatment plant and collection system as they have the manpower, equipment and expertise necessary. The Town has exercised the option to purchase the system as originally anticipated, and the transfer will occur upon complete of the remaining designed collection system. This budget provides an appropriation of \$50,000 to cover the cost of operation, maintenance and future improvements for the East Yancey Wastewater Treatment Plant and Collection System. Furthermore, the County has secured state grant and loan funds to complete the remaining sections of the collection system from Windom to the Burnsville city limits. Currently Yancey County is waiting on ARC to approve the environmental assessment; this is expected to be in place by late summer and construction beginning in the fall.

5). **Yancey County Sheriff's Office:** The County is committed to continuing appropriations necessary for the Sheriff to provide for the safety and security of our community. The Sheriff manages several sections of the County budget. The Sheriff is responsible for the Sheriff's Department budget of \$1,685,326 which includes patrol and investigations, Sheriff Dispatch budget of \$332,823; County Detention Facility budget of \$1,221,764; County Grounds Security budget of \$179,682; and the "Non-Departmental Juvenile Inmate Confinement" budget of \$5,000. The total appropriated by this budget and managed by the Sheriff is \$3,424,595 which is approximately 13.5% of the total general fund budget.

6). **Yancey County Department of Social Services:** During the 2019-20 fiscal year, Yancey County DSS partnered with the High Country Workforce Development Board (Mayland Community College) Workforce Innovation and Opportunity Act (WIOA) OJT

Agency to employ and provide on-the-job (OJT) training services for eligible candidates. Eligible candidates received training in accordance with the contract between Yancey DSS and the WOIA OJT Agency for a period of 120 days. During the training period, Yancey DSS was reimbursed for 50% of the gross wages of the program participants from the OJT grant. Yancey DSS was able to retain two of the three employees participating in the program and plans to continue utilizing these services to find and train qualified candidates

7). **Economic Development:** Yancey County values our local business as well as new industry/ business recruitment. As always we strive to grow economically in Yancey County each year. A goal of Yancey County Commissioners is to have a variety of good paying jobs to sustain our citizens financial wellbeing. In this proposed budget you will find that the Commissioners are in agreement that this money is well spent and want to continue to ensure growth within our county by funding the EDC in the amount of \$60,000.

8). **Employee Compensation:** County employees work hard to provide a safe, secure, healthy and prosperous community. The economic circumstance over the past several years have resulted in more citizens seeking County assistance, whether it has been for vital social services, transportation, medical services or law enforcement. Having a workforce that can respond to those demands is critical. As the County's fiscal health has improved in recent years, every effort has been made to improve employee pay in order to recruit and maintain a great workforce. This budget looks at incorporating the second option of the Maps Group Pay study later this fiscal year and includes across the board pay increase for all employees of 2.0%, which is reflective of data from the federal Consumer Price Index (CPI).

9). **Community and Human Service Agencies:** Yancey County is fortunate to have many beneficial community agencies serving the vital needs of Yancey County's citizens. The County continues to support these initiatives by maintaining funding appropriations to the Parkway Playhouse, Toe River Arts Council, Yancey History Association, Yancey County Rescue Squad, Yancey County Literacy Council, Camp Funshine, the Middle School Health Centers, PATH of Western North Carolina (formerly Graham Children's Health Services), Compassionate Care WNC (formerly Yancey County Hospice), and others. The County provides critical financial support to these agencies that allows them to provide these various needed services to our community at a much greater return on investment than if performed directly by County government. The investments in these

agencies benefit every sector and demographic group in our county in a positive, meaningful way.

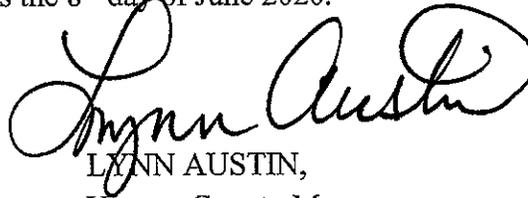
10). **Capital Improvements:** Yancey County has completed the first part of the Ray Cort Park project which included the stream restoration. The park restoration component will go to bid early this fiscal year. This proposed budget provides an appropriation of \$20,000 as a match to the N.C. Parks and Recreation Trust Fund.

Also, included in the capital improvements is the rear parking lot repair at DSS.

Budget Summary

Through the leadership of the Yancey County Commissioners together with the County employees we look forward to the vast array of accomplishments this budget projects. This budget offers many opportunities for our continued growth and financial success in the year to come.

Respectfully submitted on this the 8th day of June 2020.

A handwritten signature in black ink, appearing to read "Lynn Austin", written in a cursive style.

LYNN AUSTIN,
Yancey County Manager

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities.

2. It then outlines the various methods used to collect and analyze data, including surveys, interviews, and focus groups.

3. The next section describes the results of the study, highlighting the key findings and their implications for practice.

4. Finally, the document concludes with a discussion of the limitations of the study and suggestions for future research.