

2022-2023
ALAMANCE COUNTY
MANAGER'S RECOMMENDED BUDGET

Sherry Hook
Interim County Manager
May 16, 2022

Recommended Budget

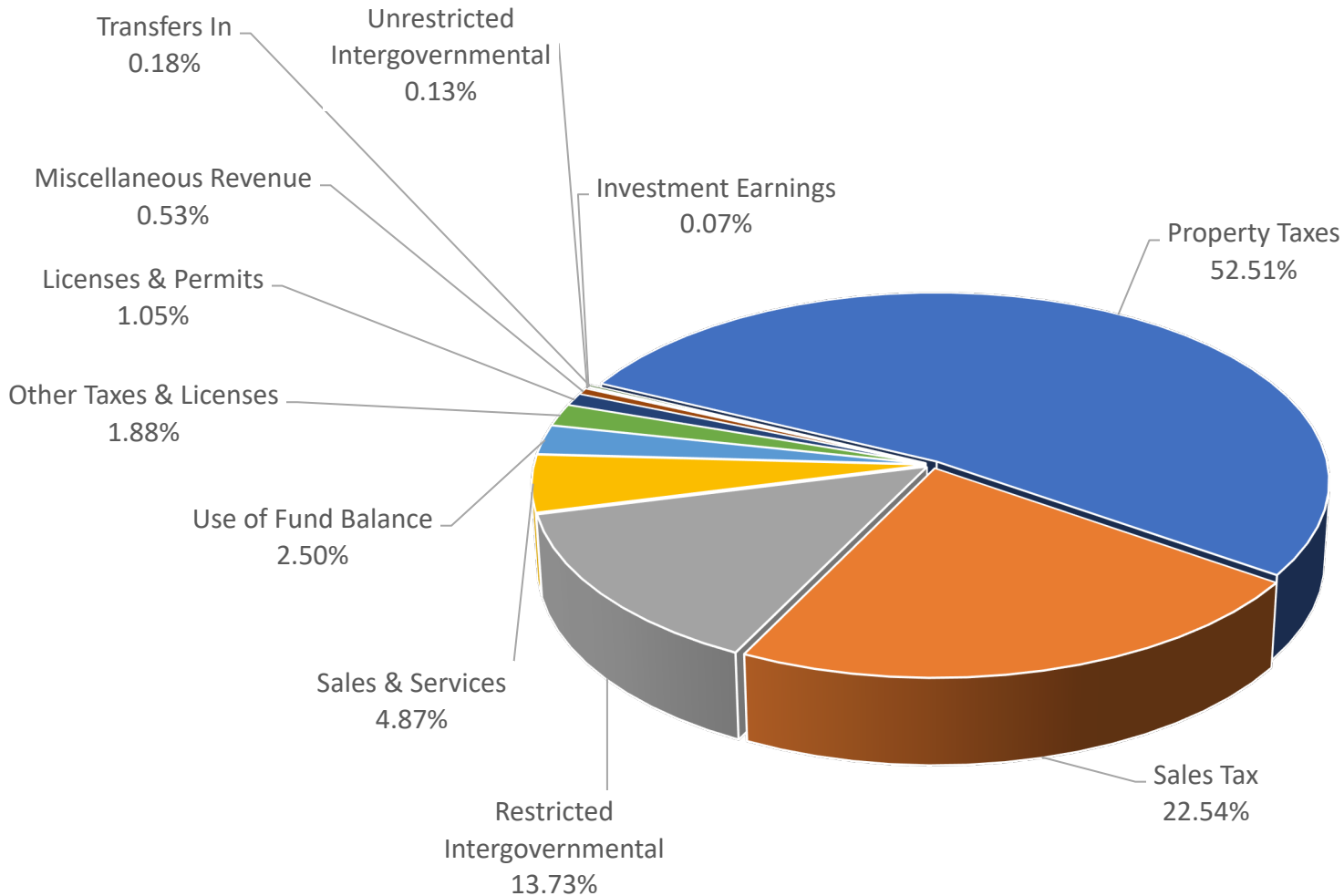
Total Budget - \$241,307,393

Fund	Budget
General	\$203,238,689
Emergency Telephone	892,557
County Buildings Reserve Fund	1,480,223
ABSS Capital Reserve Fund	2,722,481
ACC Reserve Funds	331,302
Fire Districts	6,561,253
Indigent Trust Fund	1,300,000
Tourism Development Authority	890,590
Landfill	8,016,826
Employee Insurance	14,621,738
Worker's Compensation	1,251,734

Recommended Budget Summary

- Total General Fund Budget Requests - \$212,547,512
- Manager Recommended GF Budget - \$203,238,689
- Mgr Rec GF Budget Reduction from Requests - \$9,308,823
- Recommended Property Tax Rate - 0.66 cents

General Fund Revenues by Category



Revenue and Resources Summary

General Fund Revenues	FY2022 Adopted	FY2023 Recommended	Increase (Decrease) FY22 to FY23	% Change FY22 to FY23
Property Tax, Net of Discounts & Interest	\$ 102,059,483	\$ 106,711,051	\$ 4,651,568	4.56%
Sales Tax	\$ 35,930,400	\$ 45,813,469	\$ 9,883,069	27.51%
Other Taxes and Licenses	\$ 2,440,212	\$ 3,822,890	\$ 1,382,678	56.66%
Unrestricted Intergovernmental Revenue	\$ 265,000	\$ 265,000	\$ -	0.00%
Restricted Intergovernmental Revenue	\$ 26,990,763	\$ 27,910,768	\$ 920,005	3.41%
Licenses and Permits	\$ 1,710,500	\$ 2,142,575	\$ 432,075	25.26%
Sales and Services	\$ 9,379,940	\$ 9,892,228	\$ 512,288	5.46%
Investment Earnings	\$ 125,000	\$ 150,000	\$ 25,000	20.00%
Miscellaneous	\$ 820,458	\$ 1,297,055	\$ 476,597	58.09%
Transfers In	\$ -	\$ 365,913	\$ 365,913	100.00%
Designated Fund Balance	\$ 1,776,479	\$ 1,484,599	\$ (291,880)	-16.43%
Appropriated Fund Balance	\$ 2,766,785	\$ 3,383,141	\$ 616,356	22.28%
TOTAL REVENUES & TRANSFERS IN	\$ 184,265,020	\$ 203,238,689	\$ 18,973,669	10.30%

Property Tax Information – Current Levy

- No Property Tax Increase Proposed – Rate remains at 0.66
- Assessed Values
 - FY21-22 - \$15,531,401,496
 - FY22-23 - \$16,213,293,788
 - Increase - \$ 681,892,292
 - 4.39% increase in base value
- Collection Rates
 - Real and Personal – 98.70%
 - Registered Motor Vehicles – 100%
- 1 cent equals = \$1,602,686
- Estimated Total Current Levy Prop Tax Revenue = \$105,777,248
- Total FY22-23 Property Tax Budget = \$106,711,051 (includes \$105,777,248 current levy plus \$933,803 prior period taxes, interest and net of discounts)

Committed Property Tax Information

- Ala Co Capital Plan (*Ed Bonds and Paygo*) = 7.04 cents
 - ABSS – \$9,039,149
 - ACC – \$2,243,760
- Debt Stepdown (County and ACC) – 3.42 cents
 - County – \$2,540,406 (\$2,480,254 in Capital Plan & \$60,152 Radio Repayments from Fire Districts)
 - ACC – \$2,945,745
- Ala Co Equipment Plan – 0.96 cents
 - Ala County \$1,538,579
 - Debt Service: \$401,330
 - Ambulance and Remount: \$125,000
 - Sheriff Vehicles: \$633,299
 - Vehicle and Equipment Purchases: \$378,950

Sales Tax Information

- FY 22-23 Projected Revenue - \$45,813,469
- 4.5% increase over FY 21-22 forecasted revenues of \$43,840,639 (includes \$2,474,805 of Medicaid Hold Harmless)

Article	Percentage	Purpose	FY22-23 Budget
39	1%	Unrestricted	\$19,728,547
40	½%	Unrestricted - 70%	7,782,131
		Restricted – 30% Schools	3,335,199
42	½%	Unrestricted – 40%	4,952,568
		Restricted – 60% Schools	7,428,852
		Medicaid Hold Harmless	2,586,172

Fund Balance Information

Budgeted Use of Unassigned Fund Balance

- FY 22-23 = \$3,383,141
- FY 21-22 = \$2,766,785
- Change = \$ 616,356

Budgeted Use of Designated Fund Balance

- FY 22-23 = \$1,484,599
- FY 21-22 = \$1,776,479
- Change = -\$ 291,880

Designated Fund Balance \$1,484,599

- Airport Sewer Project = \$100,000
- SARA Management = \$66,685
- Inspections = \$4,263
- Revaluation = \$270,149

- ARP Pandemic Response II
 - EMS= \$300,000

- Pandemic Response Funds = \$743,502
 - CCOM- \$74,000
 - Elections - \$35,327
 - Finance- \$20,000
 - HR- \$19,566
 - Health - \$80,000
 - IT- \$252,969
 - Maintenance- \$261,640

Fee Changes

- Health Department
 - Landfill
 - Library
 - Planning
 - Inspections
-
- See MRB document page 20 for details

Personnel Recommendations

Recommended New Positions

Department	Position
County Manager	Assistant County Manager
EM	EM Planner
EMS	Mechanic
IT	Network Cyber Security Engineer
IT	System Administrator
IT	System Administrator
Landfill	CDL Driver
Legal	Paralegal
Parks	Park Technician II
Sheriff's Office	Intelligence and Electronic Forensic Analyst
Social Services	SWIII
Tax	Data Systems Specialist
Veteran Services	Veteran Service Officer

Personnel Recommendations

Recommended Reclassified Positions

Department	Position
Elections	Precinct Coordinator (Part time to Full time)
Library	Library Assistant (Part time to Full Time)
Library	Library Assistant II (Part time to Full Time)
Library	Library Assistant II (Eliminate two part time for one Full Time)

Employee Compensation

- FY22-23 Compensation Plan \$3,903,880
 - \$5000 Salary increase for all full-time County employees (pro-rated for part-time) excluding DSS, Detention and EMS
 - \$0 Salary increase for DSS and FJC (received \$5,000 in FY21-22)
 - \$1000 Salary increase for Detention (received \$4,000 in FY21-22)
 - \$2000 Salary increase for EMS (received 9% salary increase in FY21-22)
- 2% Merit Program for County departments = \$709,006
- Sheriff's Office \$4,000 Shift Stipend = \$246,116 new FY22-23

Employee Compensation & Benefits

- Retiree Health Contribution Increase = \$219,542
- Workers Compensation increase = \$231,489
- Mandatory LGERS Increase = \$565,941
 - Increase law enforcement by 1.0% to 13.04%
 - Increase all other employees by 1.0% to 12.14%

Ala Co Equip (“Penny”) Plan = \$1,538,579

MRB Vehicles and Equipment (Penny Plan) FY22-23

Department	Item	Cost
<i>Emergency Management</i>	F250 Truck	36,000.00
<i>EMS</i>	Dash Cameras	20,000.00
<i>EMS</i>	Electronic Narcotic Boxes	30,000.00
<i>EMS</i>	Supervisor Narcotic Cabinet	3,000.00
<i>EMS</i>	Medical Supply Vending Machine	20,000.00
<i>EMS</i>	Tablet Docking Stations	9,200.00
<i>EMS</i>	Ambulance Remount	125,000.00
<i>EMS</i>	Quick Response Vehicle	58,000.00
<i>Fire Marshal's Office</i>	Replacement Vehicle	60,000.00
<i>Human Resources</i>	Copier	5,000.00
<i>Parks</i>	John Deere Gator	16,900.00
<i>Parks</i>	Dodge 1500 Vehicle	35,000.00
<i>Sheriff</i>	13 Dodge Durangos	633,299.00
<i>Social Services</i>	2 Vehicles	50,000.00
<i>Tax Administration</i>	Automatic Money Counters	7,850.00
<i>Tax Administration</i>	Replacement Vehicle	28,000.00
Total Requests Funded in MRB		1,137,249.00
Debt Service		401,330.00
.96 Tax Rate Allocation		1,538,579.00
Penny Plan w/ Debt Service		1,538,579.00

Capital Needs-Landfill

Equipment - \$790,000 total

- GPS for Compactor and Dozer - \$150,000
- Excavator - \$155,000
- 3 Open Top Trailers - \$150,000
- 2 Open Top Dumpsters - \$20,000
- Undercarriage Replacement for CAT 963 Loader - \$50,000
- Harper HK4400 Hawk Sweeper - \$90,000
- Road Tractor - \$175,000

Capital Needs-Landfill

Other Improvements - \$2,600,000 Total

- New Scale House and Access Road - \$2,500,000
 - Fuel Depot - \$50,000
 - Automatic Entry Gate - \$50,000
-
- Total Cost of Landfill Capital Needs = \$3,390,000
 - Use of Retained Earnings = \$2,168,319
 - Use of Current Revenues = \$1,221,681

Debt Service

- Legal Debt Margin = \$1,010,050,972 (NC limit = 8% tax base)
- Ala County Max Debt Margin = \$486,398,814 (3% of tax base)
- Total Outstanding Principal July 1 = \$171,598,656

Agency	Bonds	Installment	Total Debt Amount
Ala County Govt	\$ -	\$ 3,090,684	\$3,090,684
Alamance-Burlington School System	132,971,516	1,897,972	134,869,488
Alamance Community College	<u>33,638,484</u>	<u>-</u>	<u>33,638,484</u>
Total	\$ 166,610,000	\$ 4,988,656	171,598,656

- Ala Co Max Annual Debt Payment = \$30,485,803 (15% GF Spending)
- FY 2022-2023 Debt Service (Annual Payments) = \$20,976,455 (10.32%)
 - Ala County = \$1,309,266
 - Alamance-Burlington = \$15,393,347
 - Ala Community College = \$4,320,596

Alamance-Burlington School System

Manager's Recommended Operations Budget

- \$46,812,319 (increase of \$3,563,877 over FY21-22 \$43,248,442)

Manager's Recommended Paygo Capital Budget

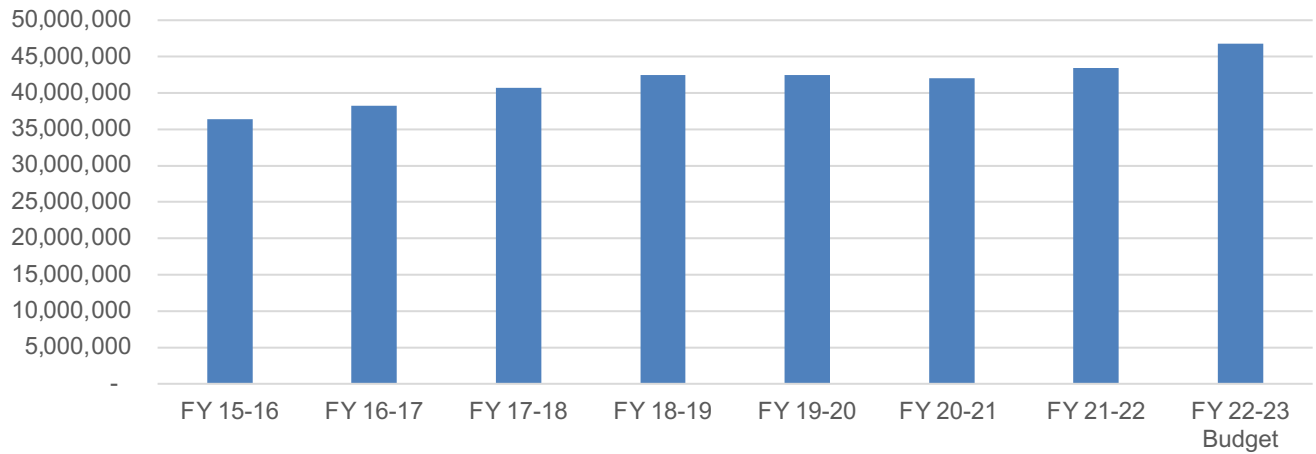
- \$3,300,000 Per Capital Plan

Fines and Forfeitures = \$800,000 per GASB 84

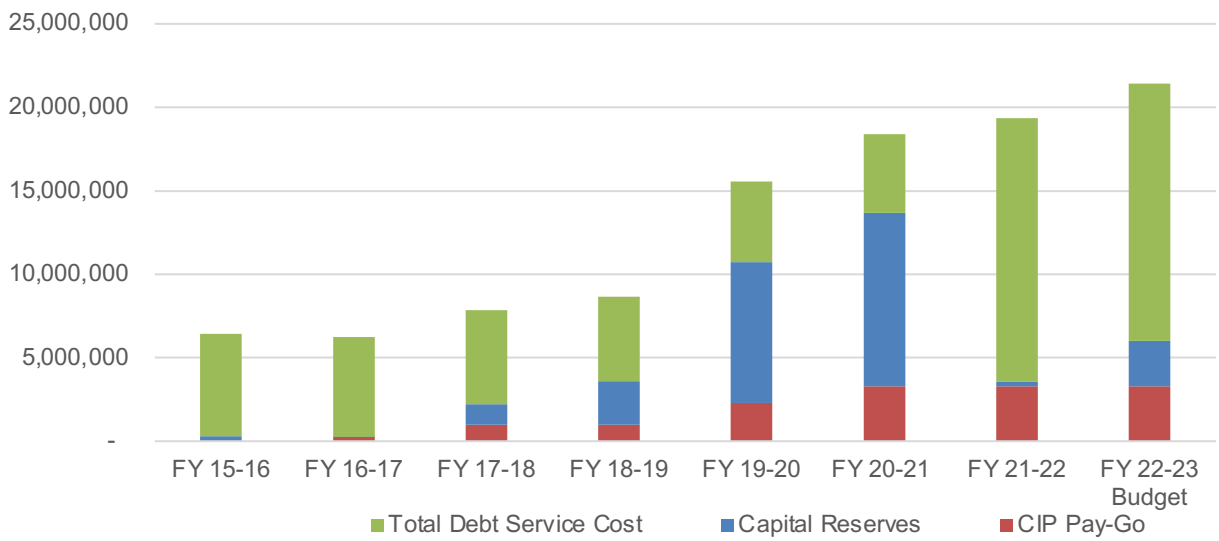
Total Recommended = \$50,912,319

ABSS Funding History

County Funding for ABSS Operations



County Allocation for ABSS Capital



Alamance Community College

Manager's Recommended Operations Budget

- \$3,933,316 (increase of \$430,750 over FY21-22 \$3,529,566)

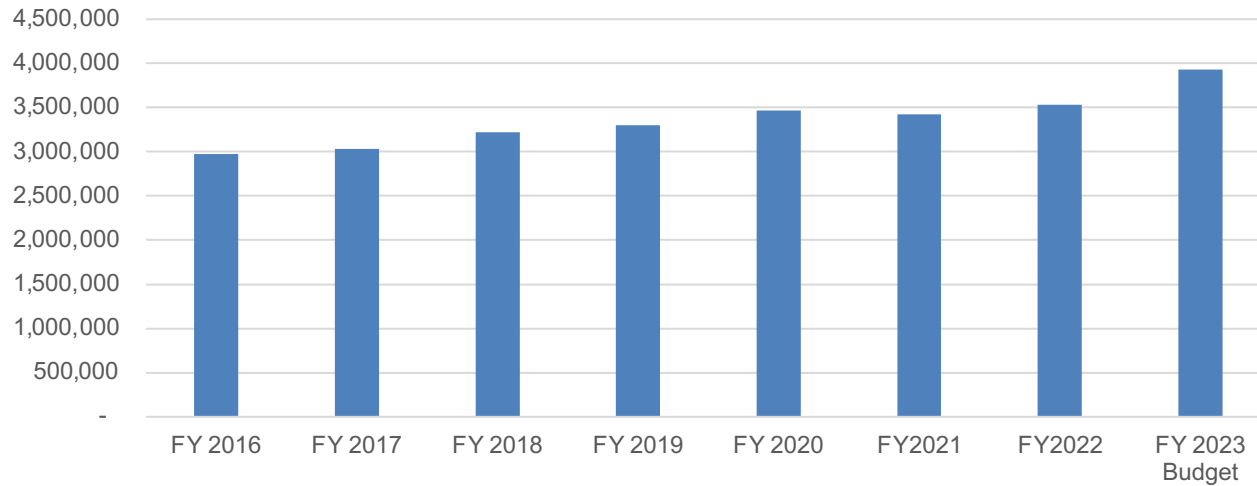
Manager's Recommended Maintenance & Repair

- \$388,200 Per Capital Plan

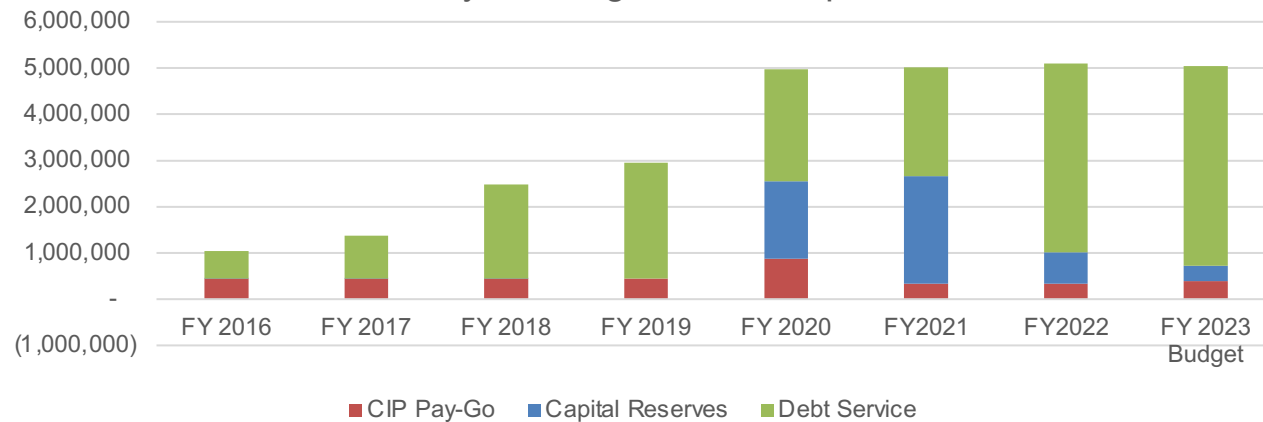
Total Recommended = \$4,321,516

ACC Funding History

County Funding for ACC Operations



County Funding for ACC Capital



Outside Agency Summary

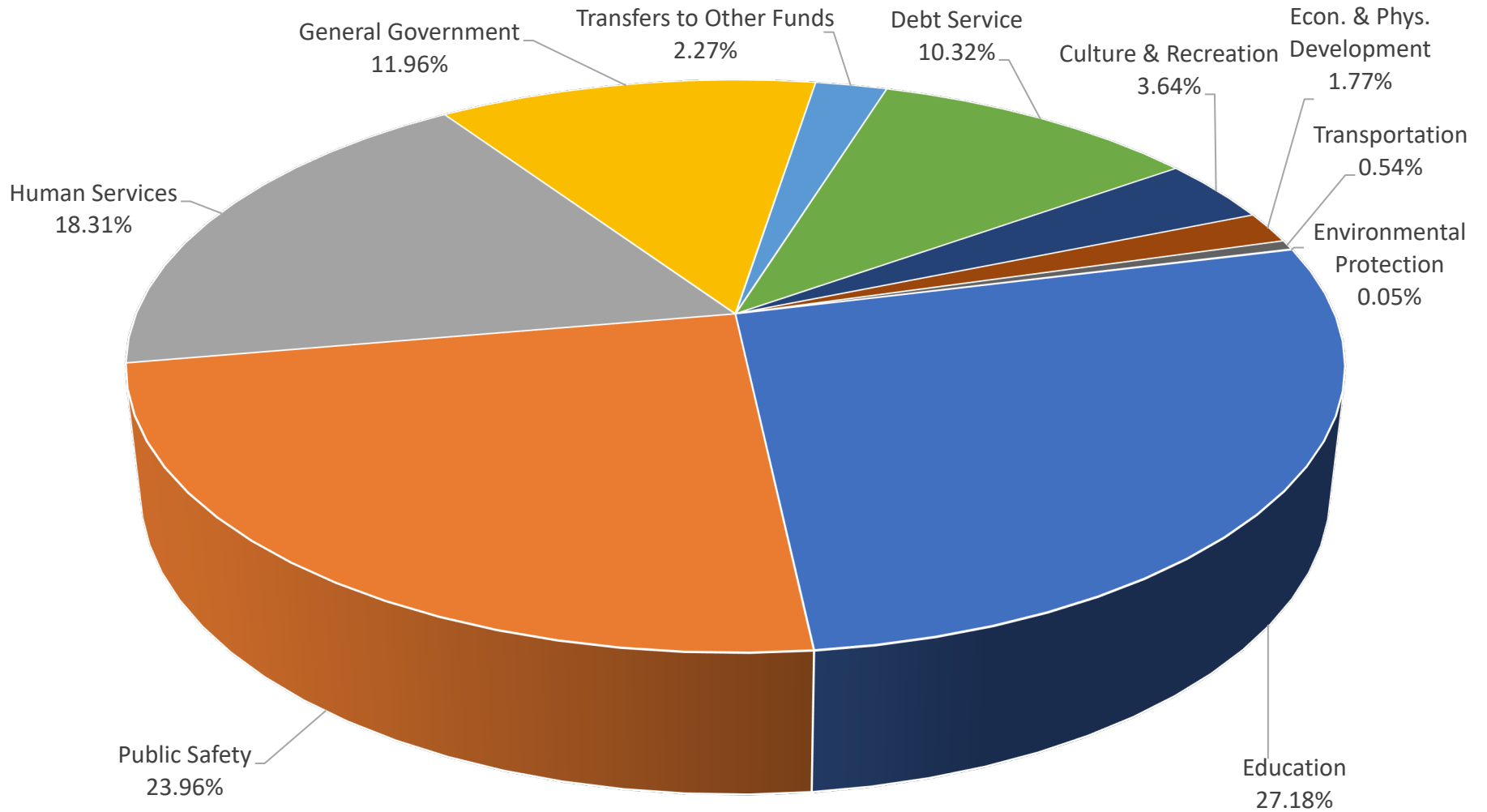
- Alamance County Rescue Squad = \$25,000 general fund increase
- ACTA = \$77,113 general fund increase
- ACTA = \$18,293 grant fund increase
- TDA and Arts & Culture Agencies = \$411,293 Occupancy Tax increase
- Elderly Services Agencies = \$38,007 Home Care Community Block Grant

Occupancy Tax Information

- Total Recommended - \$1,345,544
 - 1/3 County Share - \$457,454
 - 2/3 TDA Share - \$888,090

Agency	1/3 County Share	2/3 TDA Share
Tourism Development Authority	\$ 0	\$ 888,090
African-American Cultural Arts	56,000	
Arts Association	75,320	
Glencoe Textile Museum	76,498	
Historic Museum	79,585	
Studio 1 / Sword of Peace	70,000	
Tourism development	100,051	

General Fund Expenditures by Function



Volunteer Fire Departments

- All Fire Districts FY 22-23 Budget - \$6,561,253
- Fire district tax increase:

District	21-22 Rate	22-23 MRB	Increase
North Eastern Alamance	0.1000	0.1200	0.0200

FY 2022-2023 Performance Management

- Performance Mgt goals submitted from all Co Depts at Budget Retreat
- Includes workload measures
- Tied to pillars of Strategic Plan
 - Preserving Agriculture
 - World Class Education
 - Smart Growth & Development
 - Public Health & Safety
 - Government Accountability and Resource Management
- Post report and progress on County website

FY 2022-2023 Capital Plan

- Five Year Pay-Go CIP Plan as follows:
 - ABSS page 11
 - ACC page 25
 - County Page 35
- Unfunded projects are listed as follows:
 - ABSS page 12
 - ACC page 26
 - County page 36
- Information about the April 2021 bond issuance
 - ABSS page 14
 - ACC page 27
 - Appendix C Bond Project Timeline
- Current Davenport Financial Model Appendix F page 90

Report progress on Capital website www.alamancecapitalprojects.com

FY 2022-2023 Summary

- **Total Budget = \$241,307,393**
- **Total GF Budget = \$203,238,689**
- Employee Compensation
 - COLA, Merit, ACSO Shift Stipends
- County Equipment
 - Emergency and Dept vehicles & equipment
- Capital Plan
 - ABSS, ACC, County & Courts
- Education Operations
- Outside Agency
 - Occupancy Tax
 - Rescue
 - Elderly Services / HCCBG

FY 2022-2023 Budget Steps

Budget Public Hearing

Monday, June 6th at 6:30 PM

Alamance County Administrative Building, 124 W Elm St Graham

Budget Adoption

Monday, June 6th at 6:30 PM or Monday, June 20th at 6:30 PM

(which is the last scheduled meeting before the July 1st deadline).

Alamance County Administrative Building, 124 W Elm St Graham