

Fiscal Year 2008-09 Manager's Budget

County of Dare, NC

FY 2008-09 Budget

- Manager's recommended budget for FY 2009
- Update of FY 2009 planned budget done and balanced a year ago
- Biennial budget started in 1993
- Eighth biennial cycle

FY 2008-09 Budget

- Grand total-all budgets \$141,182,565
- General Fund Budget \$103,006,319
- Revenue constraints but same tax rate

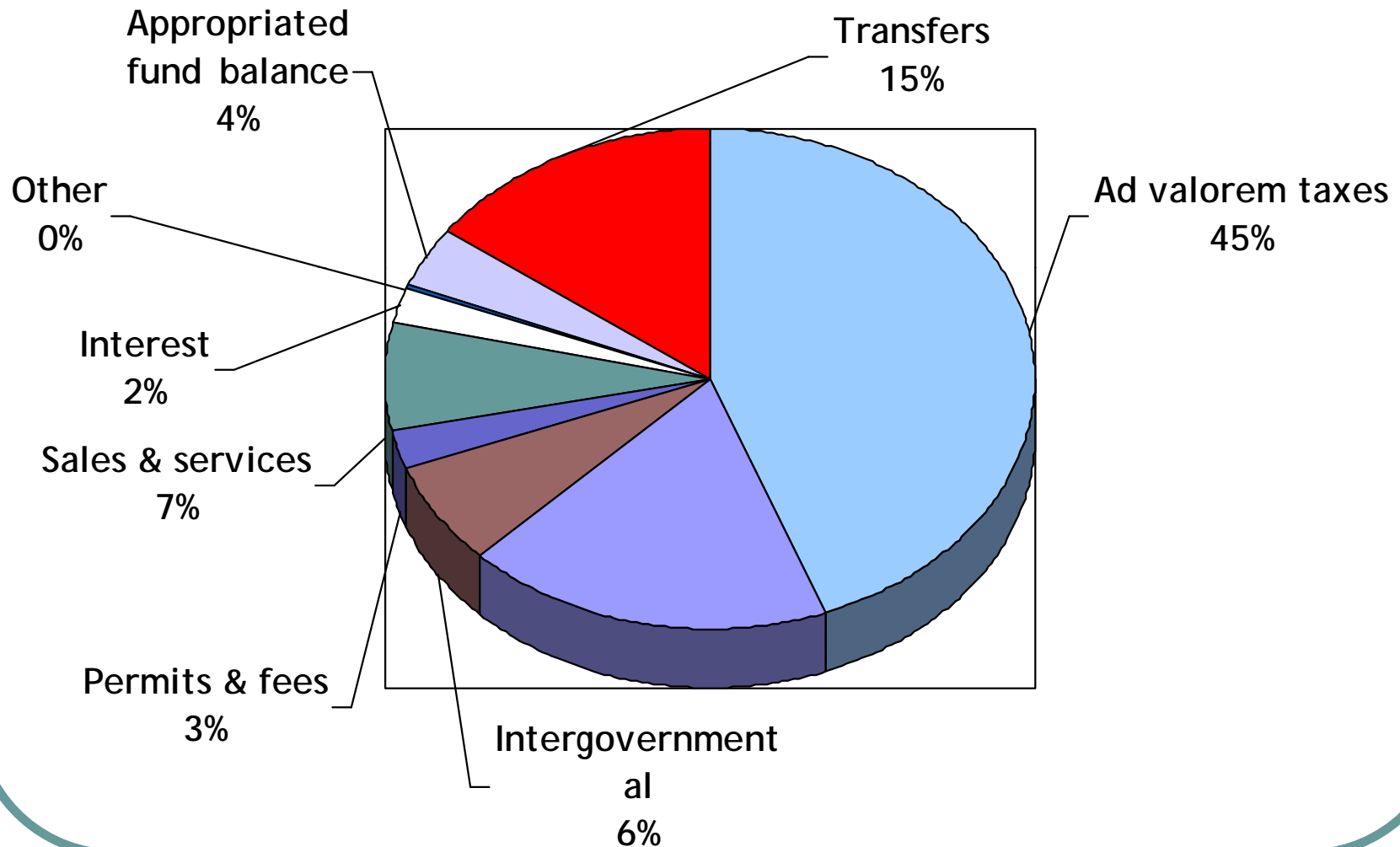
FY 2008-09 Budget Growth

- 0.44% over planned
- 3.64% over prior year
- \$3.61 million over prior year
- If remove new State and federal aid for substance abuse project
 - 0.36% decrease from planned
 - 2.80% over prior year
 - \$2.79 million over prior year

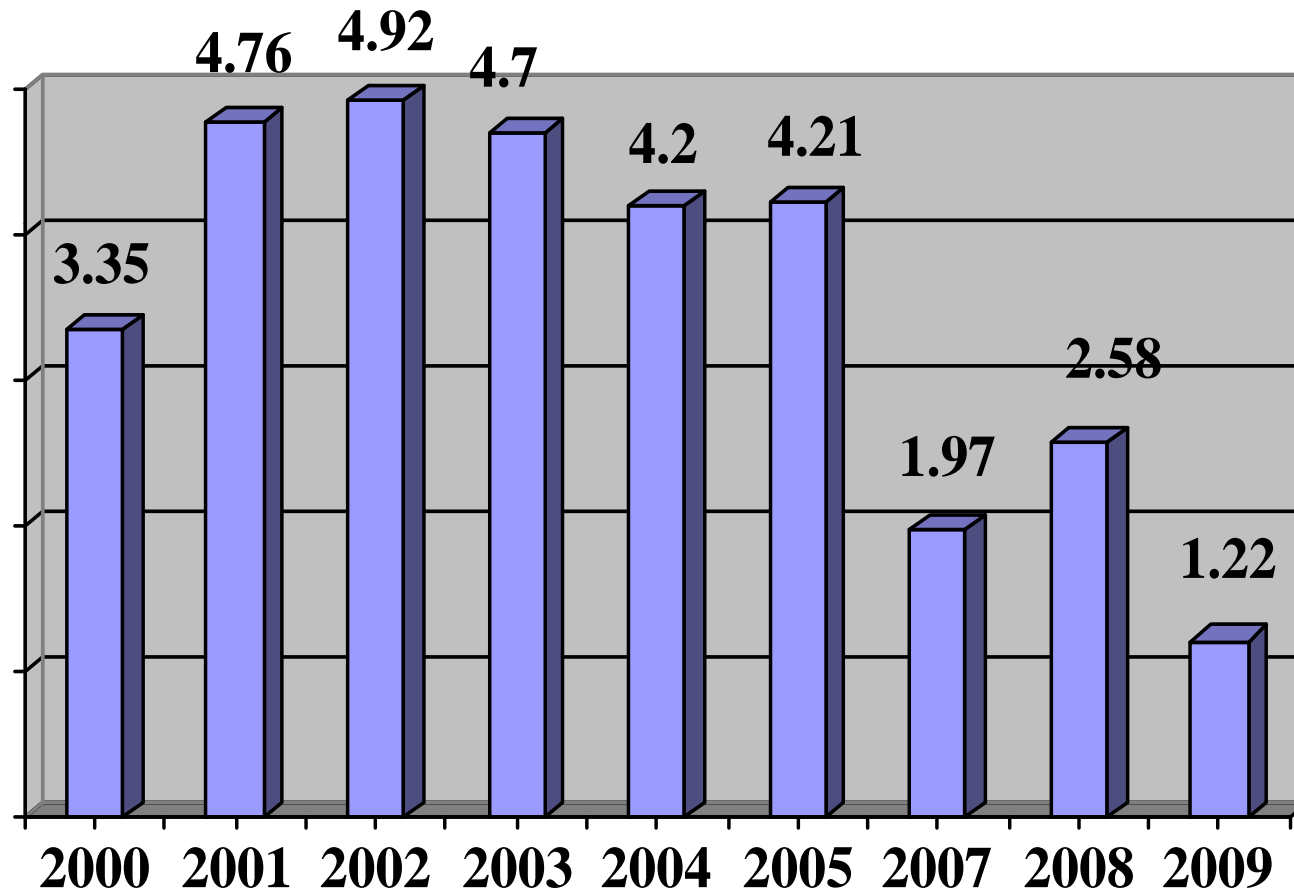
FY 2008-09 Budget Process

- Planned budget compiled a year ago
- Update to revised planned
 - \$59,500 deficit
- \$1.05 million of new requests removed

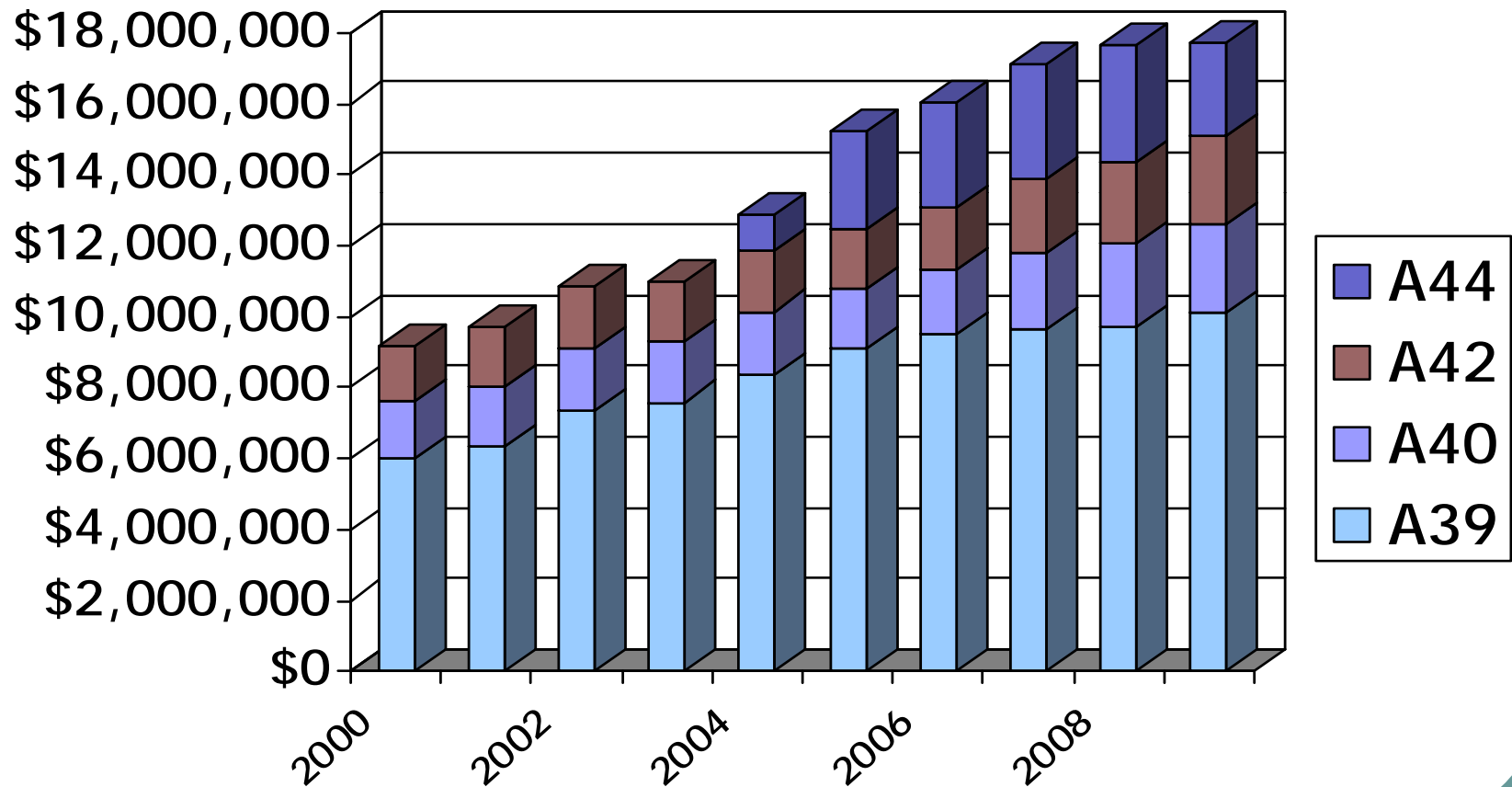
Revenues



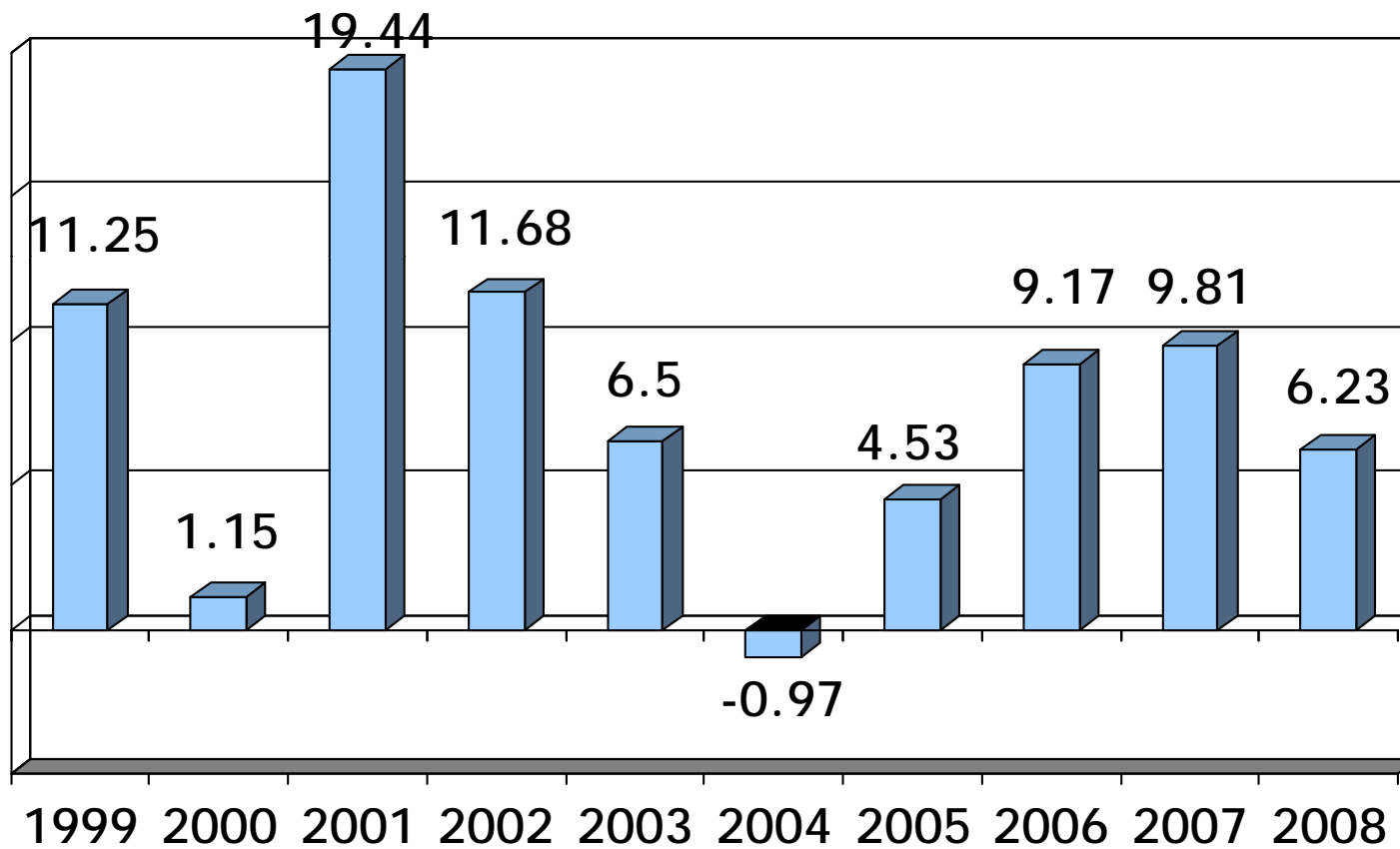
Property Tax Base % Growth



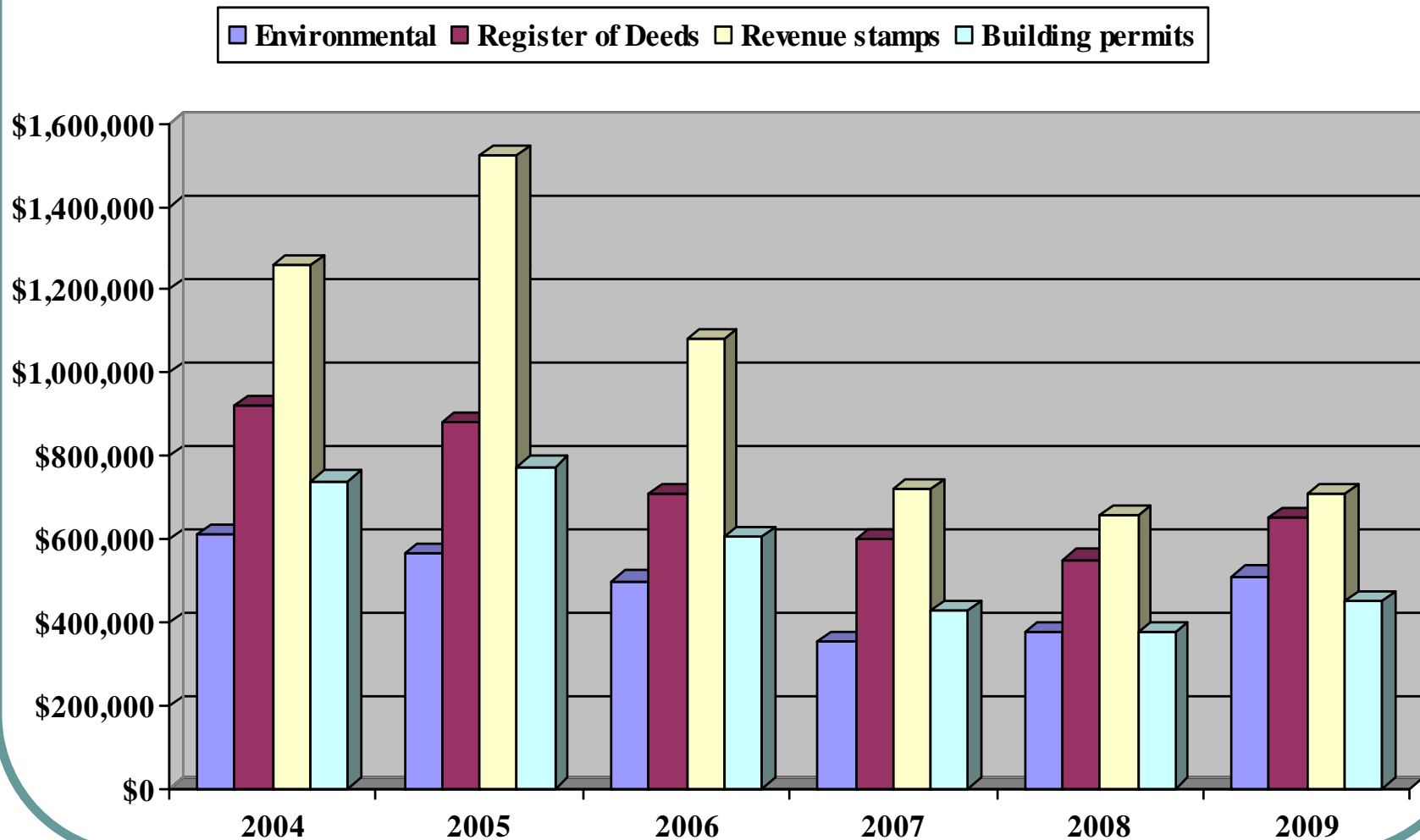
Sales Taxes



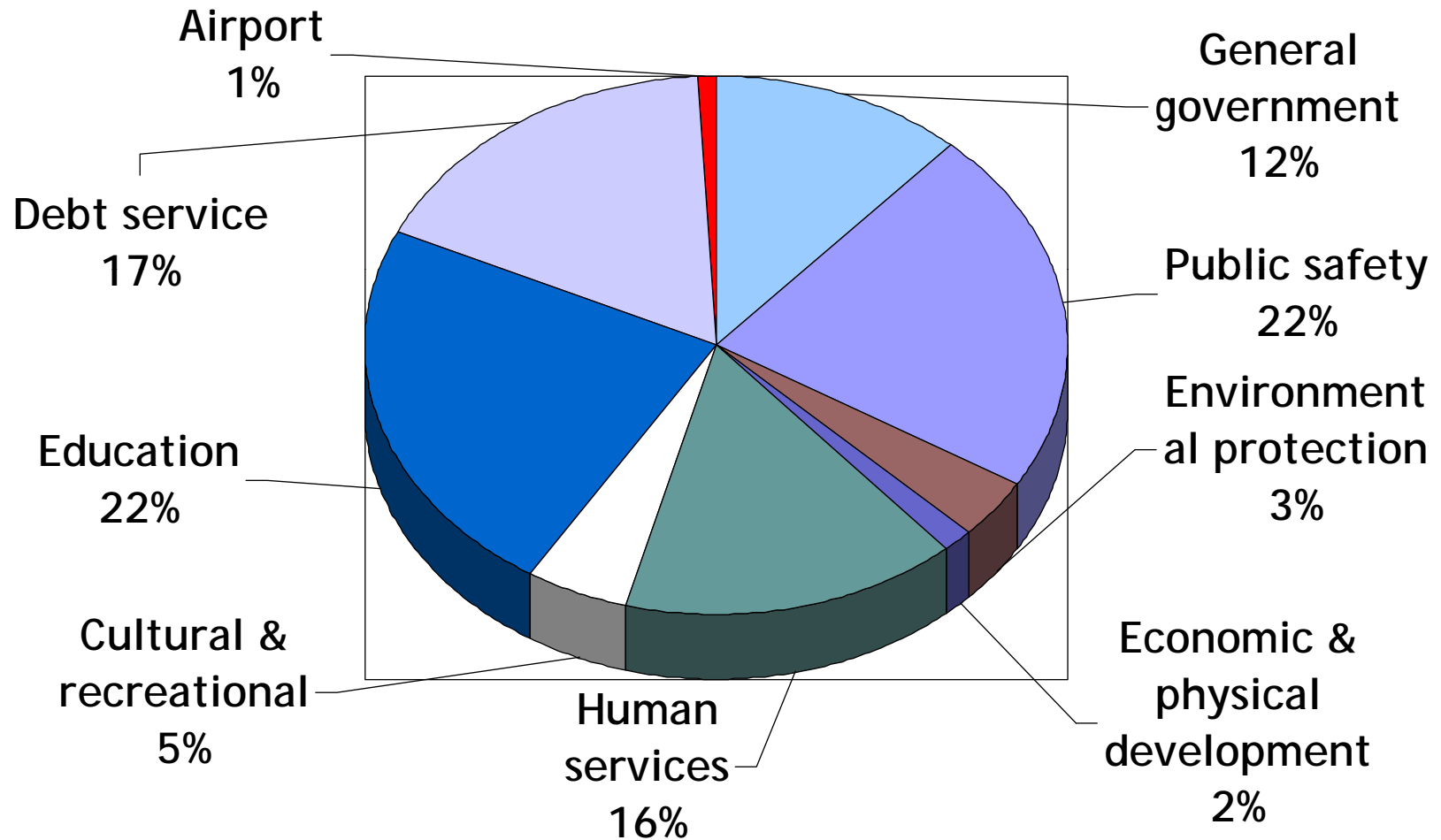
Occupancy Tax % Growth

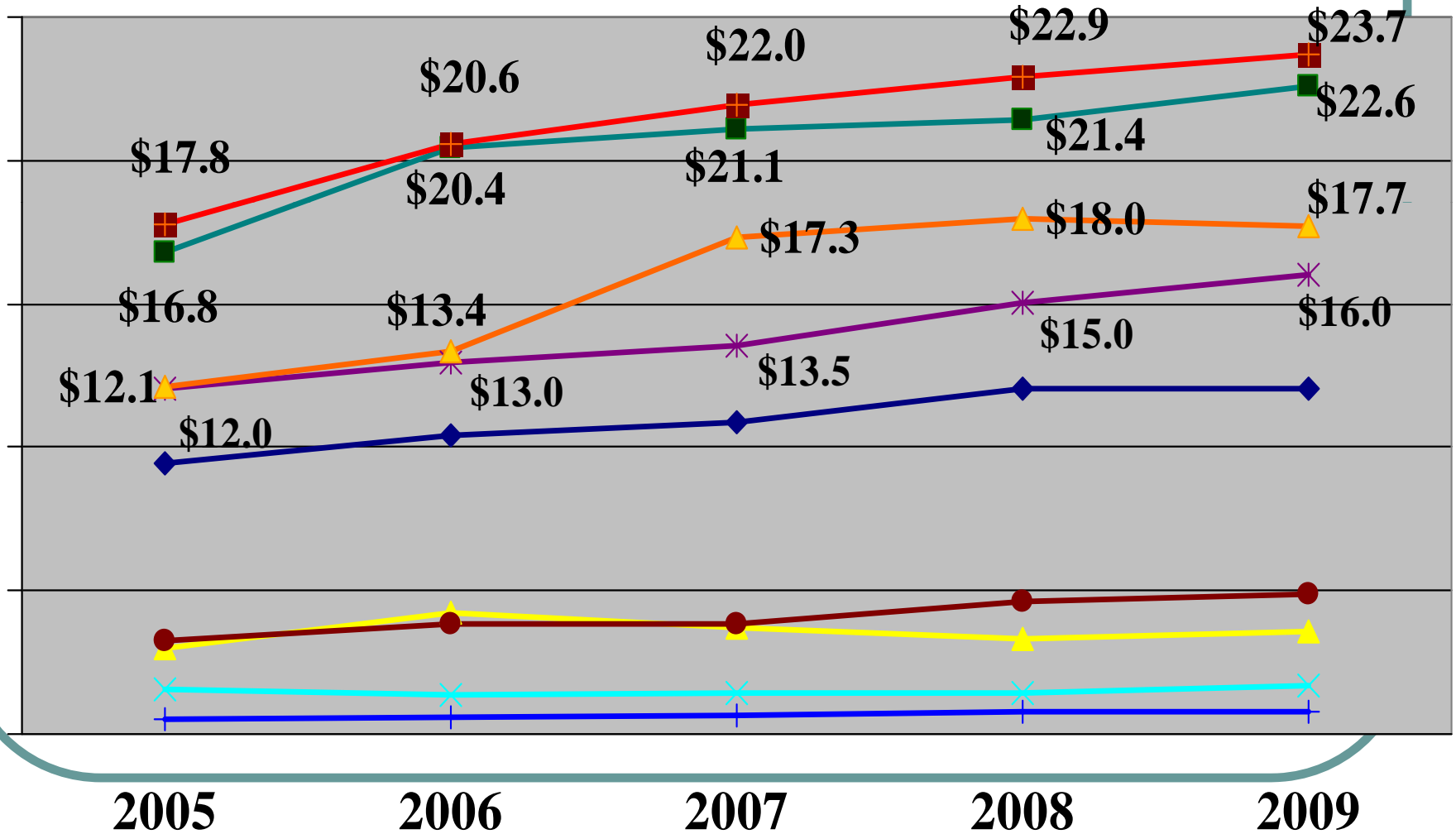


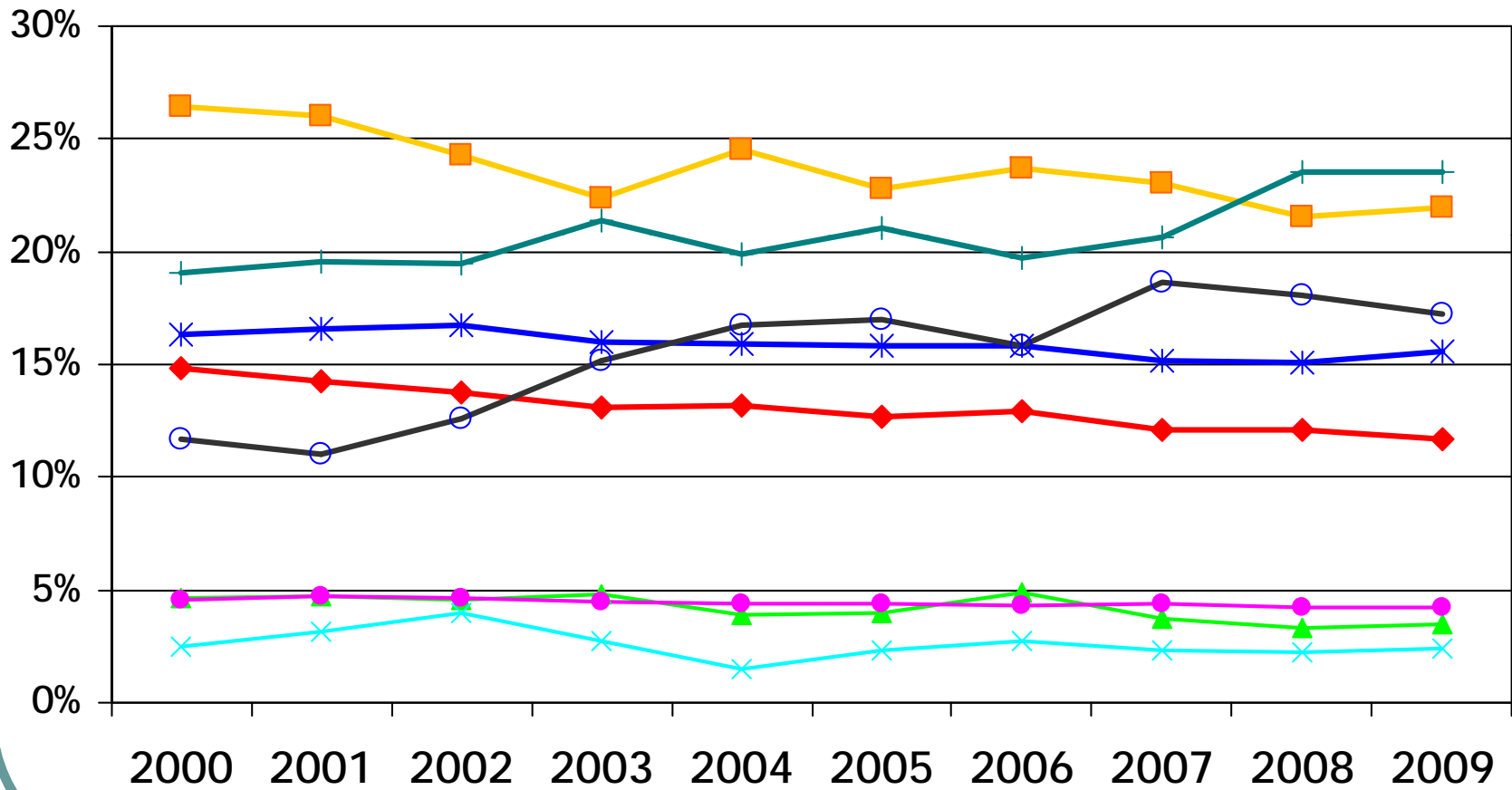
Real Estate & Construction Actual vs 2009 Budget



Expenditures by Function



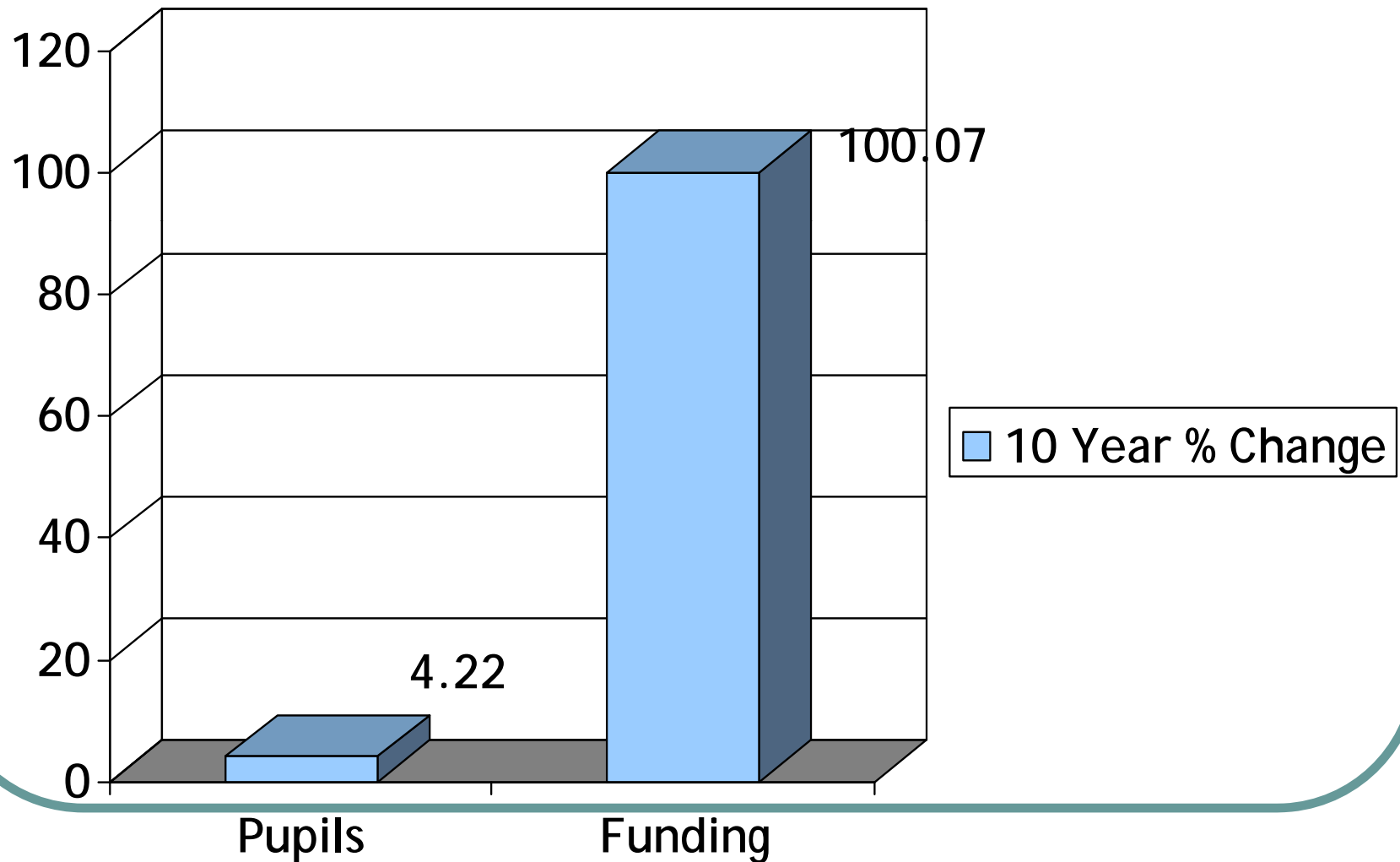




Education

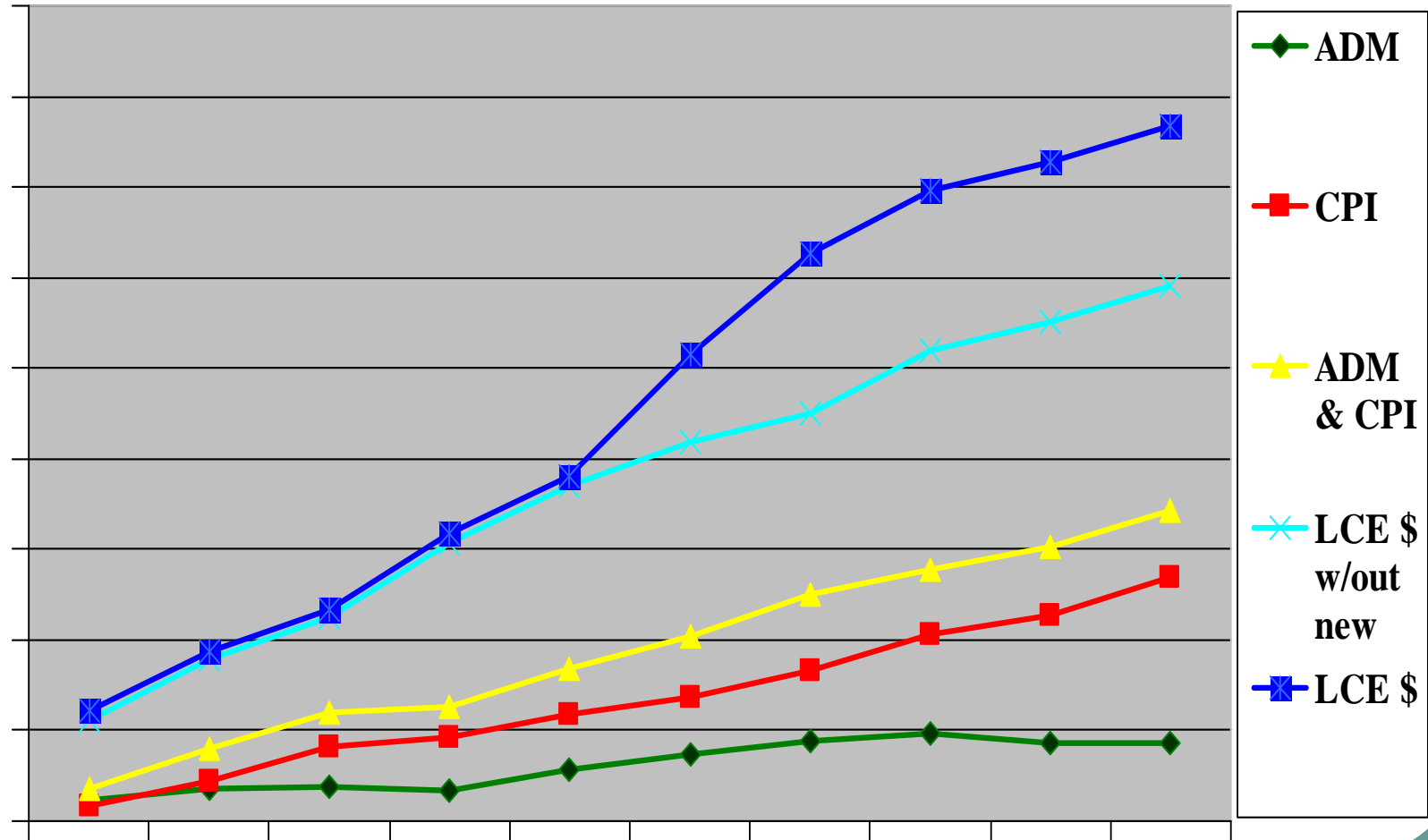
- \$708,328, 3.90% increase
 - \$964,863 if adjust 2008 for student shortfall
- Calculated with per pupil formula
- 0.02% increase in pupils, 1 to 4,818
- \$18,873,953 or \$3,917 per pupil direct
- \$19,625,558 or \$4,173 per pupil including nurses & resource officers

Education



Education

Cumulative % Increases

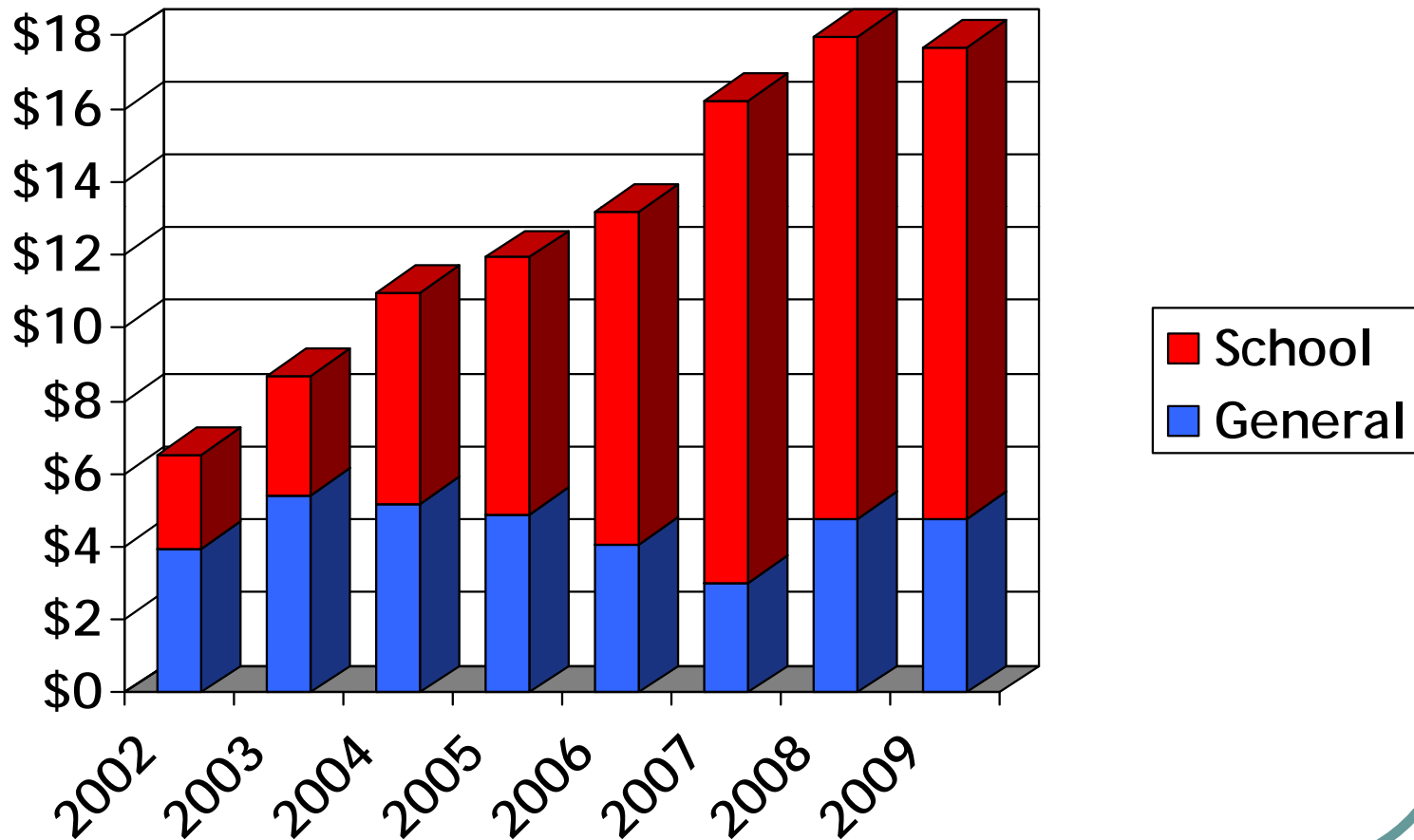


Public Safety

- 2 telecommunicator positions starting 1/1/2009
- Replace 2 hot water boilers at Detention Center
- Hatteras Island Medical Center subsidy to \$125,000
- \$23,500 additional and 2 leased computers for OBSPCA/Animal Shelter

Debt Service

Millions



Human Services

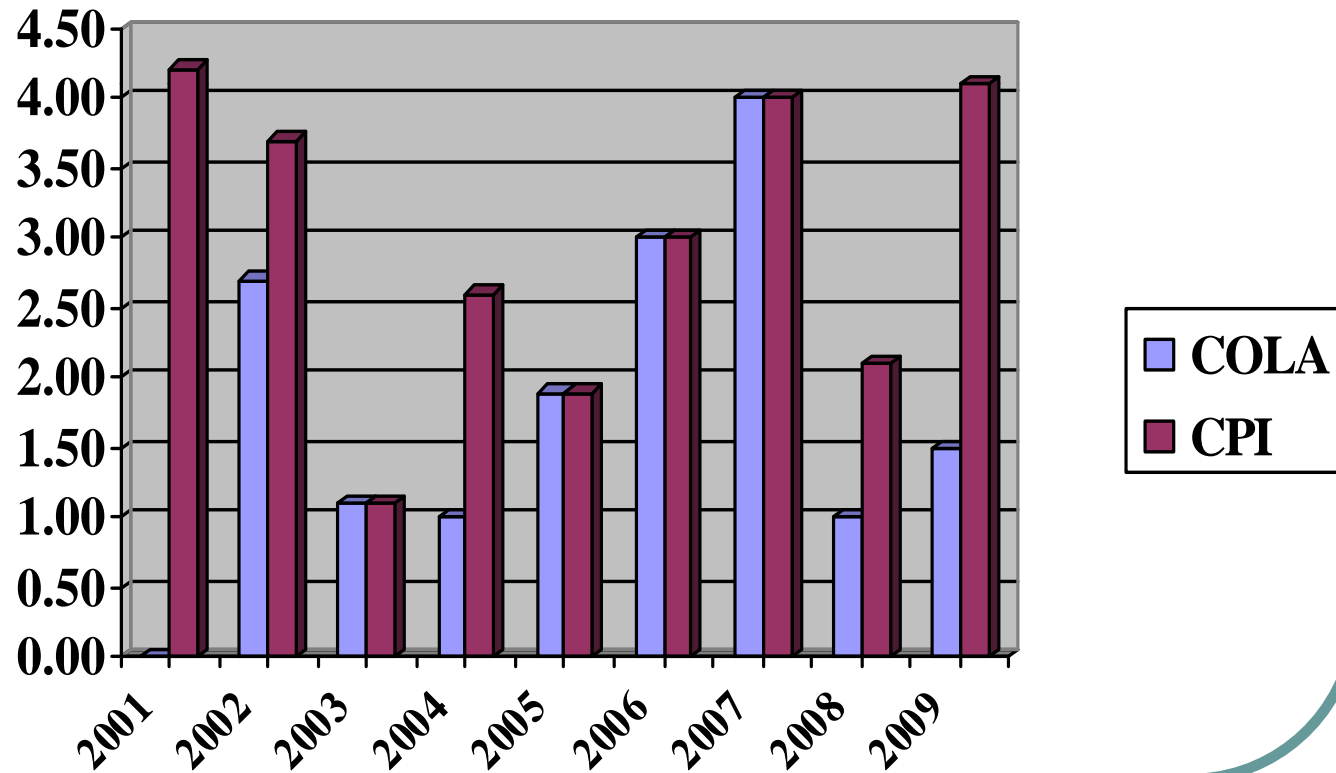
- 2 new positions in Health
 - Revenue generated to cover costs
- 3 new positions in DSS (FY 2009)
 - 2 are ~75% grant funded
 - 1 is County funded

Human Services

- Medicaid relief
 - 10/1/2008 County share from 11.25% to 7.25% and loss of population portion of A44 sales tax
- State guaranteed benefit of \$500,000
 - = \$175,000 to Dare County

Personnel - COLA

- 1.5% COLA
- CPI = 4.1%



Personnel

- 10 new positions are included
 - 4 of those are revenue supported
 - 2 positions cut
- Classification & pay study in FY 2009
 - ¼ of positions each year (rolling)
 - First to be Sheriff, Jail & Communications
 - Implementation in FY 2010

Personnel

- Health insurance co-payments for parent child and family coverage set at 11%
 - Co-payments started with employees hired on or after 7/1/1999
 - 56% of employees
 - % to return to initial percentage of 15%

Personnel – Retiree Health

- GASB #43 & #45 requires actuarial calculation of liability for FY 2008
- County policy changed as of 6/29/2007
 - Retire under NCLGERS
 - 20 years with Dare County
- Initial estimate of liability = \$82 million
- 2nd actuarial calculation in process
 - Change in policy
 - Irrevocable trust before 6/30/08

Other General Fund Items

- \$822,145 of State and federal aid for substance abuse project
- \$50,000 payment to DC Educational Foundation to subsidize affordable housing
- \$89,839 for the OB Transportation Task Force (one time)
- Electronic claims software for EMS billing

Other General Fund Items

- Cashiering software for multiple payment types
- \$99,975 to various fuel line items
- Fiber optic connections for both COA locations

Other General Fund Items

- Program Manager & assistant positions
 - Real estate and property services, including leases
 - Grant writing & management
 - Project coordination as assigned
 - Document management & business intelligence
 - Shoreline management
 - 45% to beach nourishment
- Eliminated County Engineer and Zoning Officer positions

Eliminations

- County Engineer position
- Zoning officer position
- 20 external phone lines
- Environmental Health overtime
- On-line credit card acceptance to a vendor convenience fee (saves \$30,000)

Reductions

- Removed from planned or requested by funding in current year or with capital project funds:
 - Vehicles: 1 Planning; 1 Health; 2 DSS; 1 COA
 - Software: MUNIS Occupancy Tax; MUNIS Vehicle Tax; Laserfiche Agenda Manager

Balancers

- Appropriated fund balance
 - \$3,961,728; 3.85% of budget
 - Needs to be closer to 3%
- Transfer to School Capital Reserve Fund
 - Reduced from \$4.5 to \$3.75 million

School Capital Reserve Fund

- General Fund transfer 2009 decreased to \$3.75 million
- A44 sales tax to General Fund
- Restricted portions of A40 and A42 sales taxes to School Capital reserve Fund
 - A40 = 30%; A42 = 60%
- Minimum fund balance in 2011 at \$850,000

Water Fund

- No rate change
- Increased production & costs at North R.O.
- Decreased production & costs at Skyco
- Rodanthe elevated tank in FY 2009

Capital Improvements Plans

In process

General Information

Included in budget notebooks

- Planned & recommended new positions
- planned & recommended capital outlays
- Budget in Brief
- Fund Balance History
- FTE Employee Positions