

FY20 Recommended Budget Work Session

May 13, 2019



@wakegov



wakegov.com

Agenda

- **General Fund Overview**
 - Revenues
 - County Expenditures
 - Education Expenditures
- **County Capital Improvement Program**
- **Other Funds**
- **Follow up from March Retreat**
- **Items from the Board**

FY20 General Fund Budget

\$1,466,200,000

Includes a 6.36-cent property tax increase

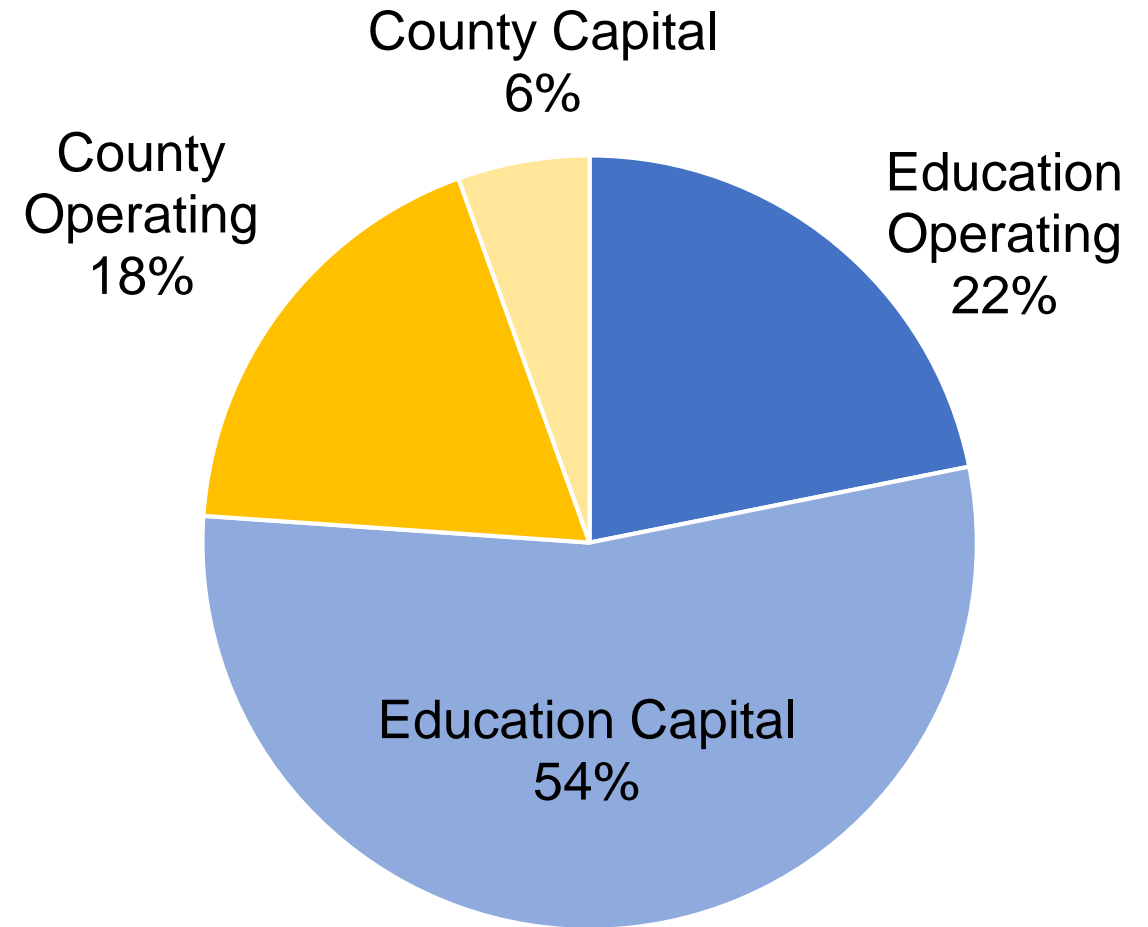
6.36 cent tax increase contributed \$94.8 million of the \$127.8 million growth in Property Tax

	FY19	FY20		
	Adopted	Recommended	\$ Change	% Change
Property Taxes	\$965.0	\$1,092.8	\$127.8	13%
Sales Taxes	\$200.3	\$204.0	\$3.7	2%
Intergovernmental	\$67.2	\$69.4	\$2.2	3%
Charges, Licenses & Permits	\$68.7	\$69.5	\$0.8	1%
Other Taxes	\$16.8	\$17.0	\$0.2	1%
Other Sources	\$4.1	\$4.2	\$0.1	2%
Fund Balance	\$8.9	\$9.3	\$0.4	4%
Total General Fund (in millions)	\$1,331.0	\$1,466.2	\$135.2	10%

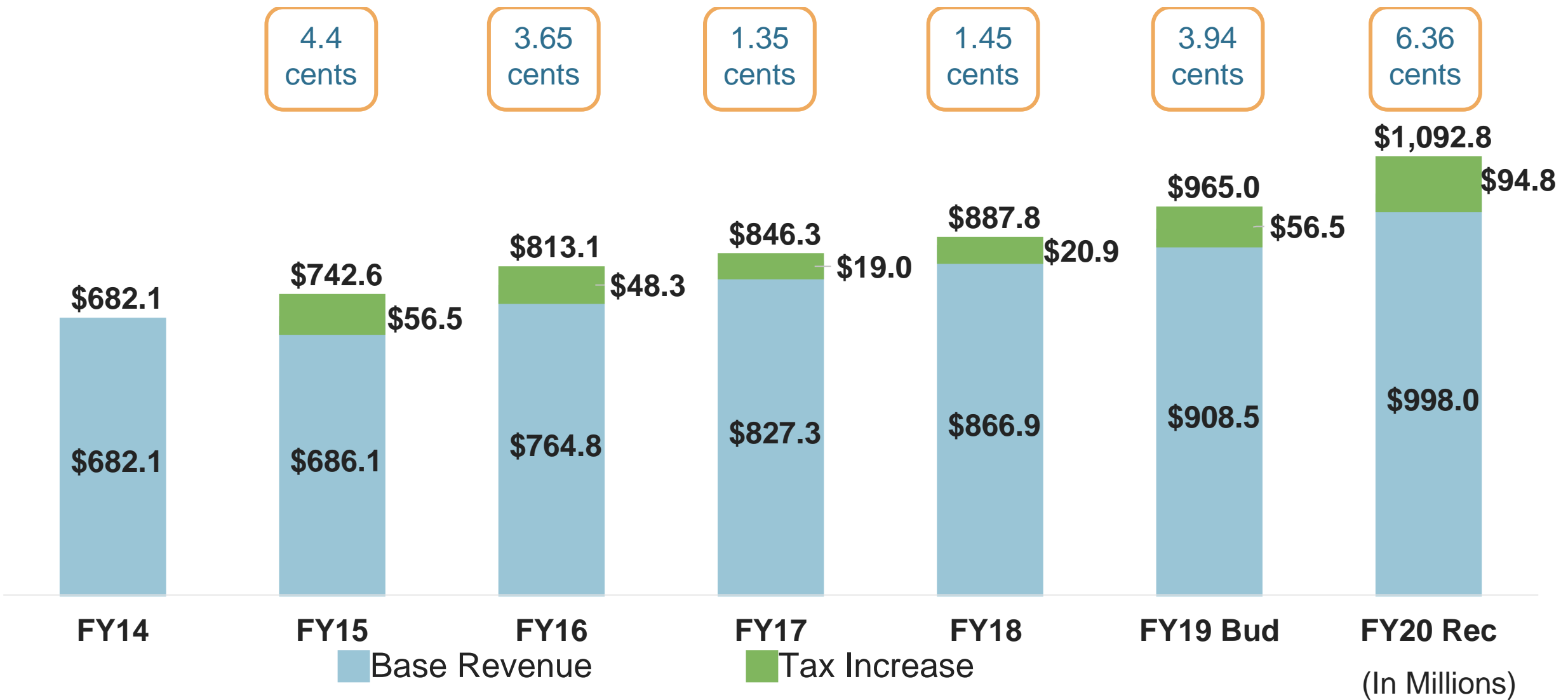
76% of recommend FY20 property tax increase supports WCPSS and Wake Tech

1.39 ¢	Education Operating
+ 3.45 ¢	Education Capital
+ 1.17 ¢	County Operating
+ 0.35 ¢	County Capital
<hr/>	
6.36 ¢	Total Recommended Tax Increase

- 1 penny on property tax rate generates about \$14.9 million in additional revenue



General Fund property tax increases cumulatively increased the rate from 53.4 cents to 71.8 cents



Property tax increases supported 2013 and 2018 bond referenda and operating support

	FY15	FY16	FY17	FY18	FY19	FY20	Total
Education Operating		3.65 ¢	1.10 ¢	0.73 ¢	2.65 ¢	1.39 ¢	9.52 ¢
Education Capital	4.40 ¢					3.45 ¢	7.85 ¢
County Operating			0.25 ¢	0.72 ¢	1.29 ¢	1.17 ¢	3.43 ¢
County Capital						0.35 ¢	0.35 ¢
Total Tax Increase	4.40 ¢	3.65 ¢	1.35 ¢	1.45 ¢	3.94 ¢	6.36 ¢	21.15 ¢
Capital for Bond Referenda						3.80 ¢	
Operating						2.56 ¢	

- FY15 to FY19 tax increase allocations have been restated
- Change to allocating normal revenue growth between WCPSS, Wake Tech and County operations

Recommended 6.36 cent tax increase would cost \$64 annually per \$100,000 of assessed value

Annual Dollar Impact of Tax Increase					
Property Type	Property Value	Property Tax for Each 1 Cent Increase	FY19 Tax Rate	FY20 Tax Rate	Change in Tax
Tax Rate (Cents)			65.44	71.80	6.36
Per \$100,000 of Assessed Value	\$100,000	\$10	\$654	\$718	\$64
Average Assessed Home Value	\$272,000	\$27	\$1,767	\$1,939	\$172
\$300,000 Home	\$300,000	\$30	\$1,963	\$2,154	\$192
Retail Shopping Center or Hotel - Median	\$11,000,000	\$1,100	\$71,984	\$78,980	\$6,996
Manufacturing Plant - Median	\$4,000,000	\$400	\$26,176	\$28,720	\$2,544
Restaurant - Median	\$1,400,000	\$140	\$ 9,162	\$10,052	\$890

Use of Fund Balance – Behavioral Health

Requested Projects	Planned and Requested Use of Fund Balance	Remaining Fund Balance
FY19 Beginning Fund Balance		\$14,869,835
FY19 Adopted Budget Expansions	(\$3,517,140)	\$11,352,695
Projected Uses		
Permanent Supportive Housing	(\$8,000,000)	\$3,352,695
FY20 Recommended Budget		
FY20 Recommended Budget Pilot Projects	(\$2,792,600)	\$560,095

Use of Fund Balance - ABC

Requested Projects	Planned and Requested Use of Fund Balance	Remaining Fund Balance
FY19 Beginning Fund Balance		\$6,688,420
FY19 – Drug Overdose and Tobacco Prevention Program (Years 2 & 3)	(\$633,562)	\$6,054,858
FY19 – Transfer to Affordable Housing (Year 1 Activities of Housing Plan)	(\$2,054,000)	\$4,000,858
FY20 Recommended Budget		
Support future capital for the Human Services Facilities Plan	(\$4,000,000)	\$858

Changes to User Fees would eliminate Library and GIS Fees

Description	Current Fee	Recommended Fee
Community Services: Libraries (-\$100,000 impact)		
Library Late Fees (<i>fee elimination</i>)	\$0.10/day \$2 max/item or \$10/account	\$0
Community Services: GIS (-\$1,262 impact)		
Standard Color Maps Sales (<i>fee elimination</i>)	\$2-10	\$0
Special Project Sales (<i>fee elimination</i>)	\$30/hour	\$0

GSA and EMS User Fee Changes Driven by Cost Recovery and Fee Structure Changes

Description	Current Fee	Recommended Fee
General Services: Administration/Support (+\$2,000 impact)		
Corporate Room Reservation Fee (<i>cost recovery</i>)	\$75/day/ room	Up to \$300/day/room
Parking Rates (<i>Retail and special added as new types; no change in fee</i>)		
Public	\$1/half hour	\$1/half hour
Public, Retail, and Special	\$12/day max	\$12/day max
Public	\$95/month max	\$95/month max
Emergency Medical Services (+\$10,500)		
EMS Special Event Standby (<i>cost recovery</i>)		
Ambulance Fee	\$155/hour	\$160/hour
Bike/Cart Team Fee	\$125/hour	\$129/hour
Venue Team Fee	\$90/hour	\$93/hour
Single Responder Fee	\$70/hour	\$72/hour

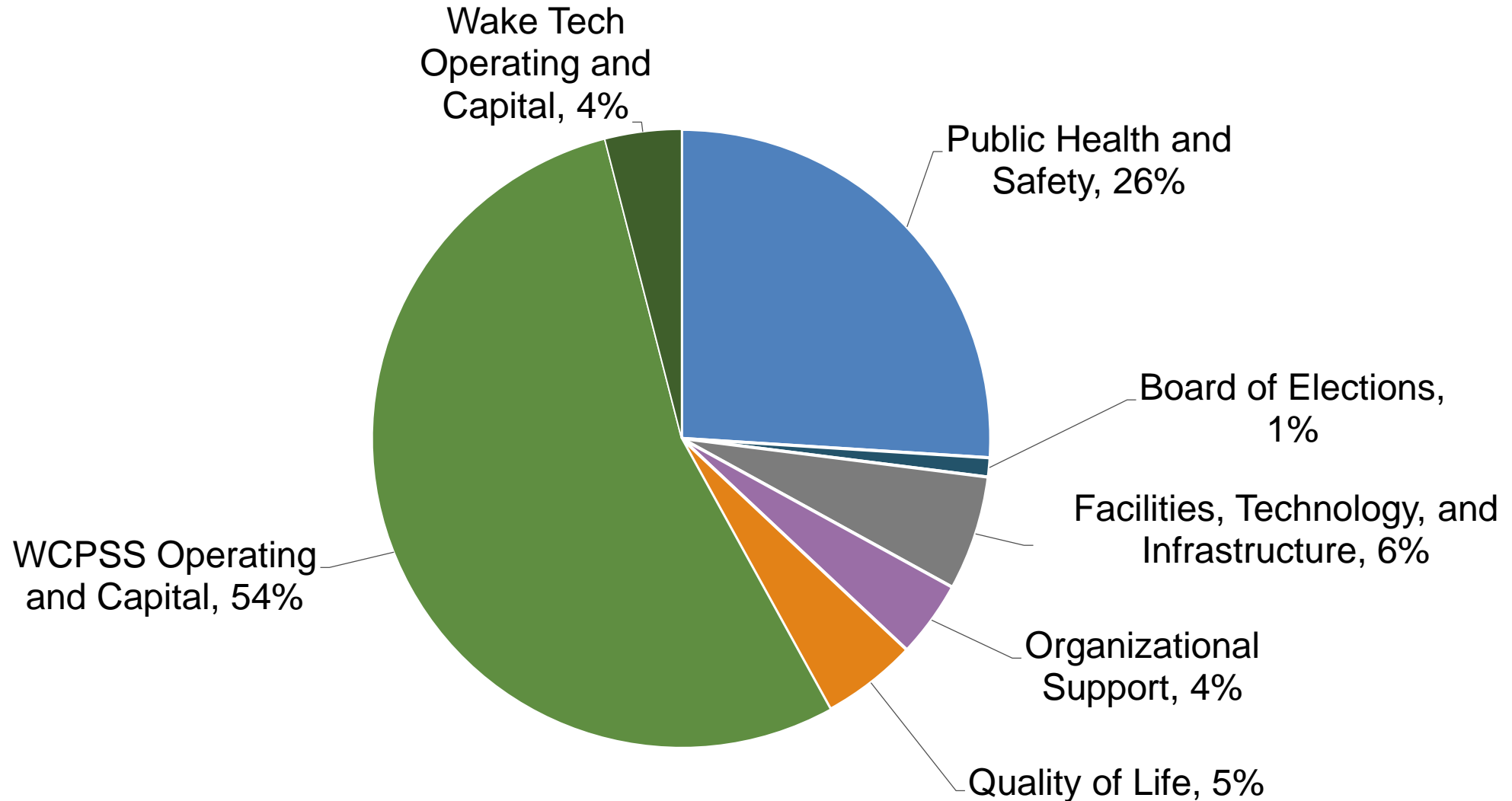
Changes to Animal Center Fees to Recover Costs and Optimize Adoption Rates

Description	Current Fee	Recommended Fee
Environmental Services: Animal Center (+\$9,423)		
Dog Adoption Fees <i>(cost recovery)</i>	\$0-45	\$0-95
Cat Adoption Fees – Younger than 5 years <i>(criteria change to distinguish between age of cat)</i>	\$0-45	\$0-45
Cat Adoption Fees – Older than 5 years <i>(criteria change to distinguish between age of cat and fee change)</i>	\$0-45	\$0-15
Cat Boarding Fee <i>(cost recovery)</i>	\$8/day	\$10/day
Farm Animals & Chicken Boarding Fee <i>(Standardizes fee. Combines Chicken and Farm Animals Boarding Fee. Chicken Boarding Fee was previously \$4/day)</i>	\$10/day	\$10/day

Changes to Animal Center Fees to Recover Costs and Optimize Adoption Rates

Description	Current Fee	Recommended Fee
Environmental Services: Animal Center (continued)		
Reclaim Fees – Dogs and Cats – Spayed/Neutered (<i>cost recovery</i>)	\$50	\$55
1 st Reclaim	\$75	\$80
2 nd Reclaim	\$150	\$155
3 rd and Subsequent Reclaim		
Reclaim Fees – Dogs and Cats – Not Spayed/Neutered (<i>cost recovery</i>)	\$50	\$55
1 st Reclaim, Micro-chipped and contact information current		
Reclaim Fees – Dogs and Cats – Not Spayed/Neutered (<i>cost recovery</i>)	\$100	\$105
1 st Reclaim	\$150	\$155
2 nd Reclaim	\$300	\$305
3 rd and Subsequent Reclaim		

Education Operating and Debt & Capital is 58%



FY20 Budget increased 10%

	FY19 Adopted	FY20 Recommended	\$ Change	% Change
WCPSS Operating*	471.0	507.5	36.5	8%
Wake Tech Operating	25.4	24.6	(0.8)	-3%
Transfers to Debt and Capital	323.7	390.6	66.9	21%
County Operations	510.9	543.5	32.6	6%
Total General Fund (in millions)	\$1,331.0	\$1,466.2	\$135.2	10%

*WCPSS Operating figure reflects amended budget after appropriation of social and emotional reserve

Education increased \$98.1 million

	FY19 Adopted	FY20 Recommended	\$ Change	% Change
WCPSS Operating*	471.0	507.5	36.5	8%
WCPSS Debt and Capital	239.4	282.1	42.6	18%
Wake Tech Operating	25.4	24.6	(0.8)	-3%
Wake Tech Debt and Capital	22.4	39.8	17.4	77%
Total Education (in millions)	\$758.2	\$853.9	\$95.7	13%

*WCPSS Operating figure reflects amended budget after appropriation of social and emotional reserve

Public Health and Safety increased \$10.5 million

	FY19 Adopted	FY20 Recommended	\$ Change	% Change
Emergency Medical Services	45.3	49.1	3.8	8%
City-County Bureau of Identification	6.7	7.1	0.4	6%
Human Services	151.6	158.1	6.5	4%
Behavioral Health	30.6	30.5	(0.1)	0%
Sheriff	94.0	98.8	4.8	5%
Environmental Services	13.3	14.3	1.1	8%
CS - Planning and Inspections Division	5.5	5.7	0.3	4%
Fire Services	2.8	2.9	0.1	4%
Public Safety Communications	1.7	1.4	(0.4)	-18%
CIP Transfer - Criminal Justice	1.4	2.0	0.6	43%
CIP Transfer - Public Safety	3.8	4.8	0.9	26%
Debt Service Transfer for Criminal Justice	22.7	15.2	(7.5)	-33%
Total Public Health & Safety (in millions)	\$379.4	\$389.9	\$10.5	3%

Board of Elections increased \$3.5 million

	FY19 Adopted	FY20 Recommended	\$ Change	% Change
Board of Elections	3.91	4.93	1.02	26%
Early Voting	0.86	1.45	0.59	69%
Municipal Elections	-	1.92	1.92	-
Total Board of Elections (in millions)	\$4.76	\$8.29	\$3.53	74%

Facilities, Technology and Infrastructure increased \$12.8 million

	FY19 Adopted	FY20 Recommended	\$ Change	% Change
Information Services	17.8	20.4	2.5	14%
Facilities, Design and Construction	1.7	2.1	0.4	24%
General Services Administration	29.7	31.5	1.8	6%
CIP Transfer – Automation	11.5	10.5	(1.0)	-9%
CIP Transfer – County Buildings	12.1	19.8	7.7	64%
CIP Transfer – Program-wide Projects	0.0	1.5	1.5	N/A
Total Facilities, Technology and Infrastructure (in millions)	\$72.8	\$85.6	\$12.8	18%

Organizational Support increased \$4 million

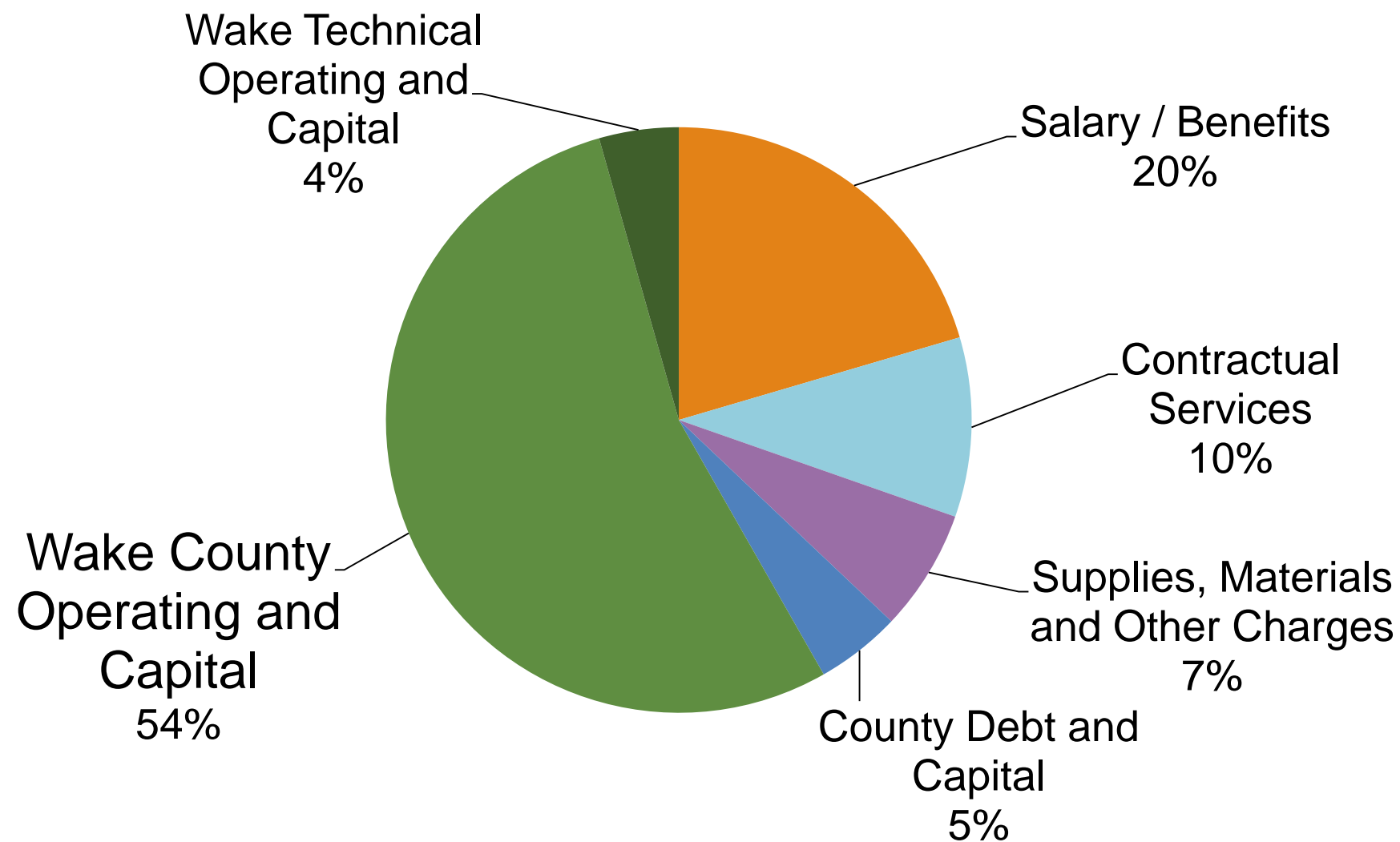
	FY19 Adopted	FY20 Recommended	\$ Change	% Change
Board of Commissioners	0.6	0.7	0.1	15%
Communications Office	1.1	1.1	0.0	4%
County Manager	2.0	2.1	0.1	5%
County Attorney	2.9	3.1	0.2	5%
Budget and Management Services	1.0	1.2	0.1	14%
Finance Department	3.1	3.3	0.1	4%
Human Resources	3.2	3.8	0.5	17%
Register of Deeds	3.7	3.3	(0.3)	-9%
Tax Administration	11.2	12.1	0.8	7%
Quasi-Governmental	0.8	0.8	0.0	2%
Non-Departmental*	21.5	15.8	(5.7)	-27%
Salary and Pay Reserve – all employees	-	10.4	10.4	-
Total Organizational Support (in millions)	\$51.2	\$57.6	\$6.4	13%

*Non-Departmental FY19 figure reflects amended budget after transfer of \$2.4M WCPSS social and emotional reserve. It still includes WCPSS enrollment reserve.

Quality of Life increased \$6.2 million

	FY19 Adopted	FY20 Recommended	\$ Change	% Change
Housing and Community Revitalization	22.9	20.8	(2.1)	-9%
CS – Parks, Recreation and Open Space	3.2	3.3	0.1	4%
CS – Libraries	26.0	28.4	2.4	9%
CS – Administration Management & Budget	0.8	0.9	0.1	11%
CS - Veterans Services	0.3	0.3	0.0	3%
CS – GIS	2.1	2.1	0.1	3%
CIP Transfer – Community Capital	0.5	0.5	0.0	0%
CIP Transfer – Parks and Recreation	0.8	0.8	0.0	0%
CIP Transfer – Economic Development	1.1	4.8	3.7	320%
Debt Service Transfer for Open Space	6.9	5.1	(1.8)	-26%
Debt Service Transfer for Libraries	0.0	3.9	3.9	
Total Quality of Life (in millions)	\$64.6	\$70.9	\$6.2	10%

Largest expenditures are Education Operating and Capital, Salary & Benefits, and Contractual Services



A faint, light blue map of Wake County is centered in the background of the slide.

Wake Technical Community College

Wake Tech FY 2020 Operating Request

Adopted FY 2019 Wake Tech Operating Budget - \$25,400,000

FY 2019 Wake Tech Operating Budget	FY 2019 Adopted
FY 2019 Wake Tech Operating Base	\$20,817,349
+ FY 2019 Ongoing Operating Request	\$2,045,151
+ FY 2019 One-time Operating Request for RTP Bldg. 1 Start-Up	\$2,537,500
Adopted FY 2019 Wake Tech Operating Budget	\$25,400,000

FY 2020 Wake Tech Base Operating Budget - \$22,862,500

FY 2020 Wake Tech Base Operating Budget	FY 2020 Base
FY 2019 Adopted Budget	\$25,400,000
- FY 2019 One-time Operating Request for RTP Bldg. 1 Start-Up	\$2,537,500
FY 2020 Wake Tech Base Operating Base	\$22,862,500

Wake Tech FY 2020 Operating Request

Requested FY 2020 Wake Tech Operating Budget - \$24,580,436

FY 2020 Wake Tech Requested Operating Budget	FY 2020 Request
FY 2020 Wake Tech Operating Base	\$22,862,500
+ FY 2020 Ongoing Operating Request	\$1,717,936
FY 2020 Wake Tech Requested Operating Budget	\$24,580,436

Recommended FY 2020 Wake Tech Operating Budget - \$24,580,436

- The County Manager's FY 2020 Recommended Budget proposes funding the full Wake Tech operating budget request
- The FY 2020 Ongoing Operating Request of \$1,717,936 is detailed on the following slide

Wake Tech recurring operational costs across all campuses & additional personnel for campus and IT

Items	FY 2020 Recommended
Utility Increase - Campus-wide	\$180,313
Service Contract Increase - Campus-wide	\$307,646
Maintenance Contract Service Level Increase - Campus-wide	\$287,368
Facilities – Construction Observer (1.000 FTE)	\$110,500
IT - Software Licenses	\$277,060
IT – Personnel (4.000 FTEs)	\$375,049
2% Compensation Increase -	\$180,000
Total Wake Tech Operating Increase	\$1,717,936



Wake County Public School System

Funding for enrollment growth increases FY 2020 WCPSS funding by \$5.48 million

	FY 20 Projection	Increase from FY 2019
A. Per Pupil Funding	\$2,702.29	-
WCPSS Membership	161,030	559
Charter Membership	15,276	1,467
B. Total Membership*	176,306	2,028
C. Total Funding	\$476,429,940	\$5,480,244

Accounting for inflation increases estimated FY 2020 WCPSS funding by an additional \$11.91 million

Data Source

U.S. Department of Labor, **Employment Cost Index (ECI) for Elementary and Secondary Schools***

Year	Dec. 2017	Dec. 2018	Increase	% Change
ECI	124.6	127.7	3.1	2.5%

Use annual percent change for the 12 month period ended December 2018

*Updated from the March retreat to use the ECI. The ECI The ECI tracks changes in the costs of labor including wages and benefits provided by the employer.

Calculation for FY 2020

FY 2019 Per Pupil	\$2,702.29
Inflation (ECI)	2.50%
Inflation Adjusted Rate	\$2,769.85

FY 2020 Per Pupil	\$2,769.85
FY 2019 Per Pupil	\$2,702.29
Increase in Per Pupil	\$67.56

Total Projected Enrollment X	176,306
Cost to Fund Inflation	\$11,911,233

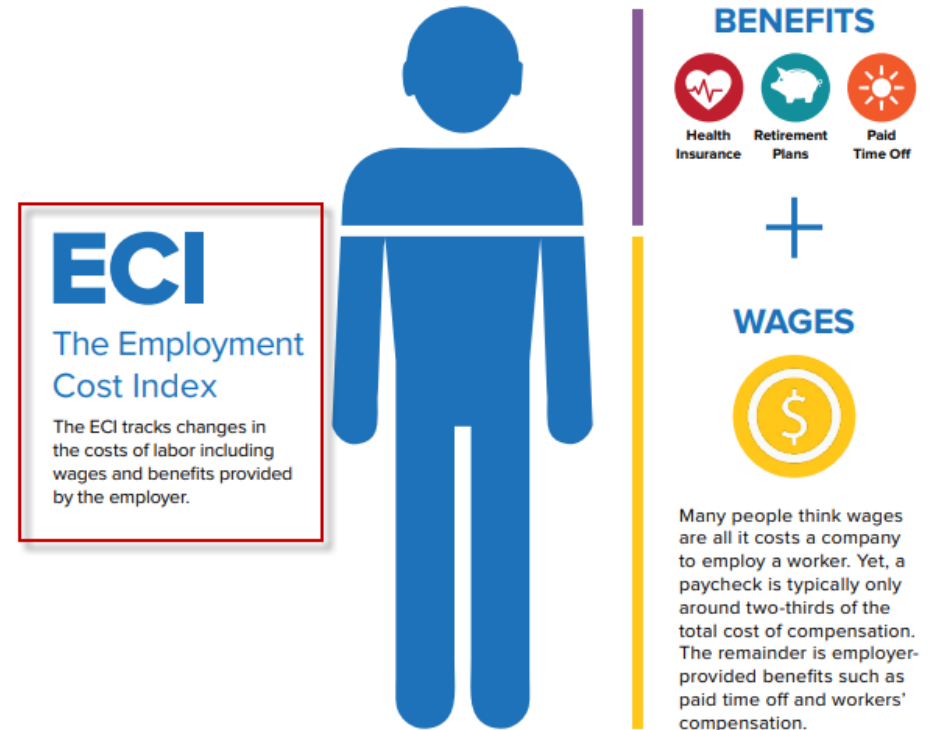
“The ECI tracks changes in the costs of labor including wages and benefits provided by the employer.”

Additional details at:
<https://www.bls.gov/eci/videos.htm>

What is the Employment Cost Index?



From each of the thousands of employers in our sample, professional BLS economists and statisticians collect information about jobs that are reflective of the U.S. labor market as a whole. Data on employers' compensation costs are compiled each quarter to produce the Employment Cost Index.



To learn more please visit: [bls.gov/eci](https://www.bls.gov/eci) or follow [@BLS_gov](https://twitter.com/BLS_gov)



County Funding Considerations for WCPSS

Category	Total	County Considerations
Growth and Inflation	17.52	Fund growth in WCPSS and charters + 2.5% inflation for total projected enrollment
New Schools and School Changes	4.24	Statutory responsibilities
Program Continuity	0.30	Statutory responsibilities
Extra Duty Salary Increase	3.74	Multi-year Extra Duty Pay Plan
Increasing Property Costs	3.46	Statutory responsibilities
Program Reductions	(0.65)	WCPSS program reductions
Base Funding – County Formula + statutory responsibilities	28.61	Fund growth, inflation, statutory responsibilities, multi-year commitments
Additional Operating Funding	7.89	Additional funding for WCPSS operations at \$44.75/student
Total FY20 Recommendation (in millions)	\$36.5	

Applied refined WCPSS per pupil calculation

WCPSS Per Pupil Calculation

<u>FY 20 Total Rec'd Appropriation:</u>	<u>\$507.46M</u>
FY 20 WCPSS Enrollment (No charters)	161,030
<u>FY 20 Charter Enrollment*</u>	<u>15,276</u>
FY 20 Total Combined Enrollment	176,306

FY20 WCPSS Rec'd Per Pupil: \$2,878

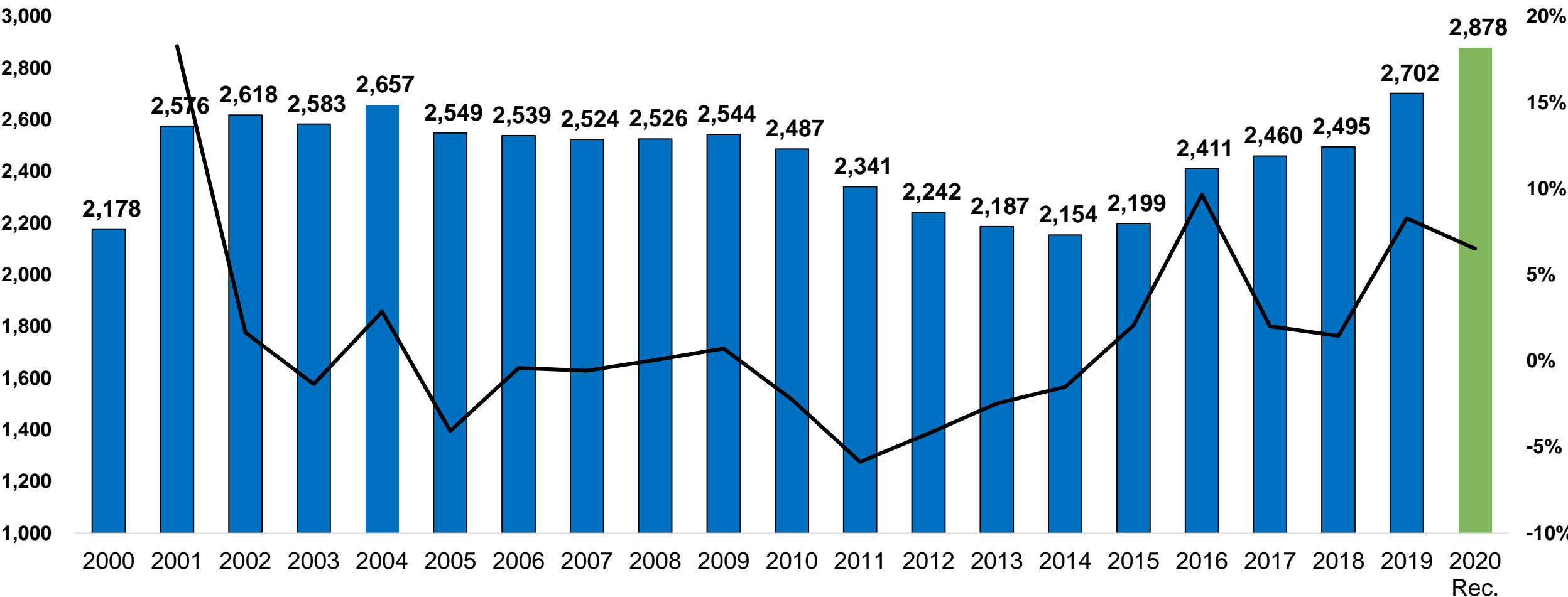
Calculation:

FY20 Rec'd Appropriation	\$507.46M
Divided by	
FY20 Total Enrollment	176,306

FY20 recommendation highest per pupil of \$2,878

Per Pupil Funding (2018 Dollars)

Annual Percentage Change



A stylized, light blue map of Wake County is centered in the background of the slide. The map shows the county's irregular shape with several smaller, darker blue shapes nested within it, possibly representing different districts or precincts.

County Capital Improvement Program

FY 2020 - 2026

All projects shown in 7-year plan are funded based on current revenue forecasts

FY20 Funded	FY21 to FY26 Planned	Horizon
Projects will be Appropriated as part of the Budget: Typically adopted by BOC in Capital Projects Ordinance	Projects are Planned and Included in CIP: Revenues are assigned to projects. Updated annually – scope and costs may change, or ultimately may not be funded	Projects are Not Included in CIP: Project timing, priority, business case, or funding are still being determined.

Six priorities drive development of the County Capital Program

1. Health & Safety

Ensure life, safety, and basic environmental concerns

2. Maintenance

Provide operating expense savings and / or maintain the integrity of current capital assets

3. Improve

Improve existing facilities, technology systems and infrastructure to meet emerging needs and higher service levels.

4. Master Plans

Within County's existing role, add new facilities and systems based on approved plans

5. Enhanced Service

Expand service delivery with new facilities, infrastructure, and technology based on Board Goals and / or mandates

6. Partnerships

Match contributions by partners to support community and systems infrastructure.

County Capital Funded Primarily with Combination of Cash Transfers from the General Fund and Debt

Element	FY20	FY21	FY 22	FY 23	FY 24	FY 25	FY 26	Total
Transfer from General Fund	40.6	40.0	36.5	36.8	38.9	40.4	41.5	274.8
Transfer of ABC Fund Balance	4.0	-	-	-	-	-	-	4.0
Debt – PGROS GO Bonds	20.0	20.0	20.0	20.0	20.0	20.0	-	120.0
Debt – HS Master Facility Plan	-	-	20.0	60.5	-	-	10.0	90.5
Debt – Hammond Road Annex	-	-	-	-	11.0	-	-	11.0
Reimbursements	0.5	0.8	1.0	0.6	0.5	0.5	0.5	4.4
Prior Years Uncommitted Funds	-	-	2.9	0.1	-	-	-	3.0
Special Assessments	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.8
NC Biotech Grant	0.1	-	-	-	-	-	-	0.1
Total (in millions)	\$65.3	\$60.9	\$80.5	\$118.1	\$70.5	\$61.0	\$52.1	\$508.5

County Capital totals \$508.5 million

Element	FY20	FY21	FY 22	FY 23	FY 24	FY 25	FY 26	Total
Automation	10.5	7.7	7.6	9.4	8.3	7.6	7.4	58.5
Community Capital	0.5	0.5	0.5	0.5	0.5	0.5	0.5	3.5
County Buildings	19.8	21.7	34.5	72.6	13.3	14.5	24.3	200.8
Criminal Justice	2.0	2.1	2.3	5.8	11.6	1.0	0.4	25.2
Economic Development	5.0	2.0	2.2	2.7	2.5	2.4	1.5	18.3
Libraries	-	-	-	-	-	-	-	-
Open Space*	5.5	5.5	5.5	5.5	5.5	5.5	0.5	33.5
Parks & Recreation*	15.8	15.8	15.8	15.8	15.8	15.8	0.8	95.6
Public Safety	4.8	4.7	12.1	5.9	5.4	5.1	10.4	48.3
Reserve for Future Projects	1.5	0.9	-	-	7.5	8.6	6.3	24.8
Total (in millions)	\$65.3	\$60.9	\$80.5	\$118.1	\$70.5	\$61.0	\$52.1	\$508.5

*Open Space and Parks & Recreation reflect FY20 Recommended Budget

FY 2020 – 2026 County Capital CIP

Seven-year County Capital CIP increased \$262.0 million

FY 2019 - 2025 County Capital CIP totaled \$246.5 million

FY 2020 - 2026 County Capital CIP totals \$508.5 million

Significant new projects include:

Parks, Greenways, Recreation, and Open Space Bonds - \$120.0 million

Human Services Facility Plan - \$105.8 million

EMS Master Facility Plan - \$28.3 million

FY 2020 – 2026 County Capital CIP Highlights

Human Services Facilities Plan

- Funded through combination of debt and cash
 - Partially funded from transfer of \$4 million from General Fund of ABC Fund Balance
- Linked to increased FD&C operating request for Project Managers (3.000 FTEs)

Project	FY20	FY21	FY 22	FY 23	FY 24	FY 25	FY 26	Total
Community Services Center	5.0	0.2	-	-	-	-	-	5.2
Dorcas Campus Co-location	1.0	-	-	-	-	0.5	10.0	11.5
New Public Health Center	0.5	4.0	5.0	55.5	-	-	-	65.0
Swinburne Renovation	0.1	0.8	15.0	-	-	0.1	1.5	17.5
Southern Regional Transformation	-	0.1	0.5	5.0	-	-	-	5.6
Crosby Garfield Transformation	-	-	-	-	0.5	0.5	-	1.0
Total (in millions)	\$6.6	\$5.1	\$20.5	\$60.5	\$0.5	\$1.1	\$11.5	\$105.8

FY 2020 – 2026 County Capital CIP Highlights

Automation – Upgrading the Enterprise Resource Planning system and performance management system; maintaining IT infrastructure

County Buildings – Human Services master plan, Wake County Office Building renovations, Board of Elections warehouse expansion, maintenance of existing facilities

Criminal Justice – Renovation and repair at the Wake County Courthouse and Wake County Detention Center; renovation to re-open Hammond Road Annex Detention facility

Parks, Recreation, and Open Space – Projects in 2018 PGROS Bonds

Public Safety – EMS Master Facility Plan will replace 8 existing EMS stations and construct 7 new EMS stations

A stylized, light blue map of Wake County is centered on the slide. The map shows the county's irregular shape with various indentations and protrusions. The text is overlaid on the map.

Other Funds

Operating and Capital

Other Annual Funds: FY20 Appropriation

Fund	FY19 Adopted	FY20 Recommended	\$ Change	% Change
Grants and Donations	4,041	3,079	(962)	-24%
Housing and Community Revitalization	7,526	6,899	(627)	-8%
Fire Tax District	27,536	28,264	728	3%
Major Facilities	57,315	62,260	4,945	9%
Capital Area Workforce	5,745	5,795	50	1%
HS Transportation	8,730	8,812	82	1%
Debt Service	296,520	326,130	29,610	10%
Solid Waste Management	15,487	19,146	3,659	24%
South Wake Landfill	17,500	20,900	3,400	19%
Corporate Fleet Fund	10,549	10,403	(146)	-1%
Total (in thousands)	\$450,949	\$491,688	\$40,738	9%

Other County CIP Funds - \$158.4 million

Element	FY20	FY21	FY 22	FY 23	FY 24	FY 25	FY 26	Total
Fire Tax	2.8	2.9	2.8	3.5	3.1	3.4	2.7	21.4
Solid Waste	6.3	4.3	1.2	1.1	0.8	8.8	1.6	24.1
Major Facilities	3.9	3.0	3.0	3.1	3.0	3.0	3.0	22.1
Housing	13.0	13.0	13.0	13.0	13.0	13.0	13.0	90.9
Total (in millions)	\$26.0	\$23.2	\$20.0	\$20.7	\$20.0	\$28.2	\$20.3	\$158.4

Fire Tax – Fire apparatus and small vehicle replacements; protective gear and equipment replacements

Solid Waste – Reconstruct Convenience Site 3 (Morrisville), Closure of Phase 2 of South Wake Landfill, odor initiatives, landfill gas expansion, ongoing improvements and maintenance to solid waste facilities

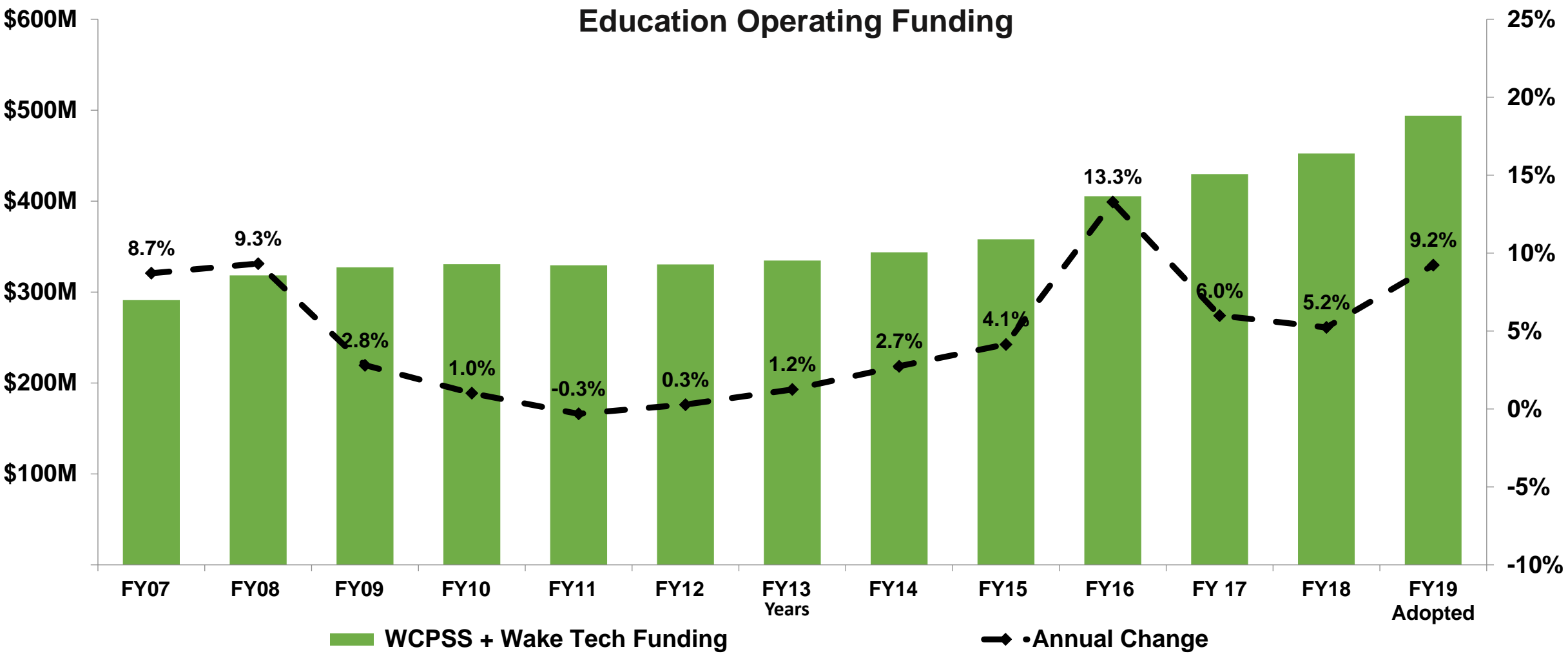
Major Facilities – Five County Stadium renovations, Marbles replacements, Small capital competitive projects

Housing – Rental loan program, homeownership program, regular and veteran housing vouchers, permanent supportive housing (\$1 million recurring funding to increase production through capital investment, supportive services, and rental assistance)

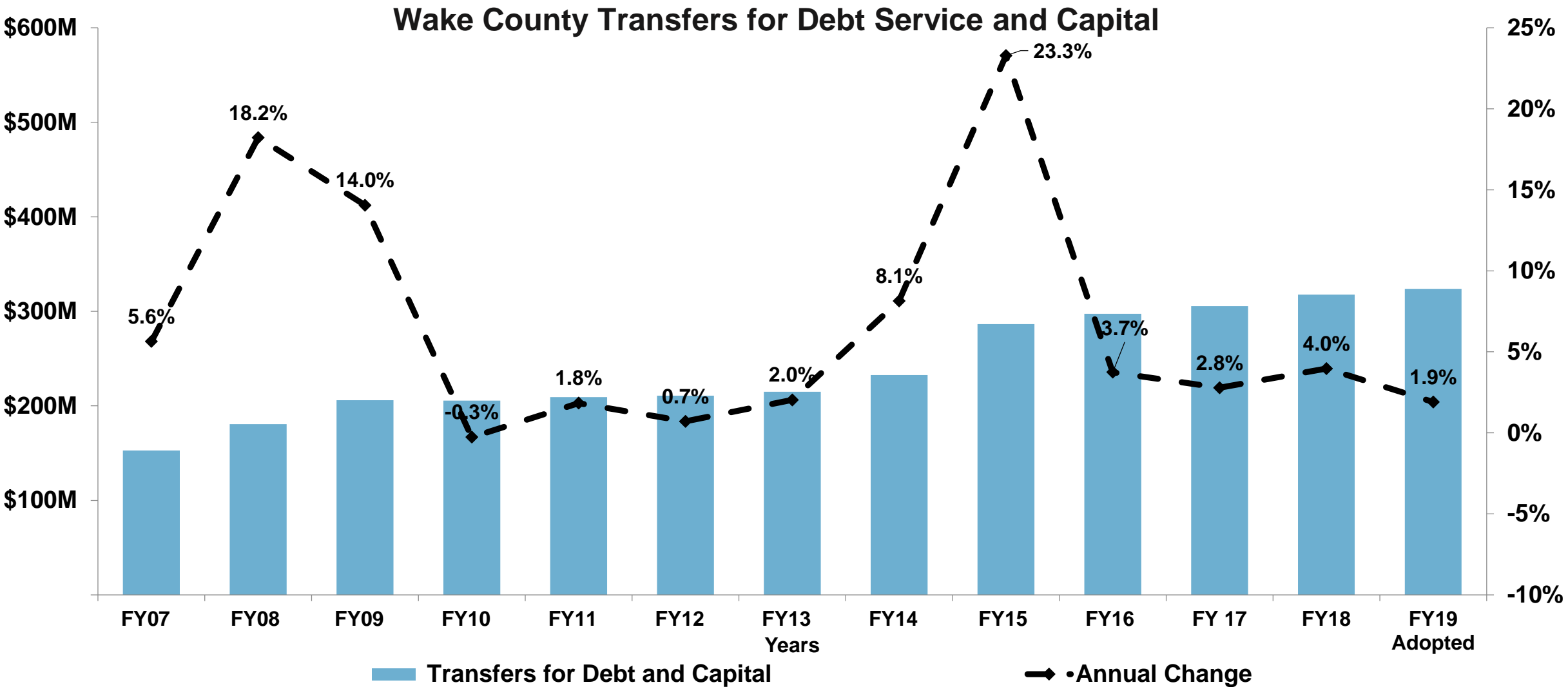
A stylized, light blue map of Wake County is centered in the background of the slide. The map shows the county's irregular shape with various indentations and protrusions.

Follow up from March Retreat

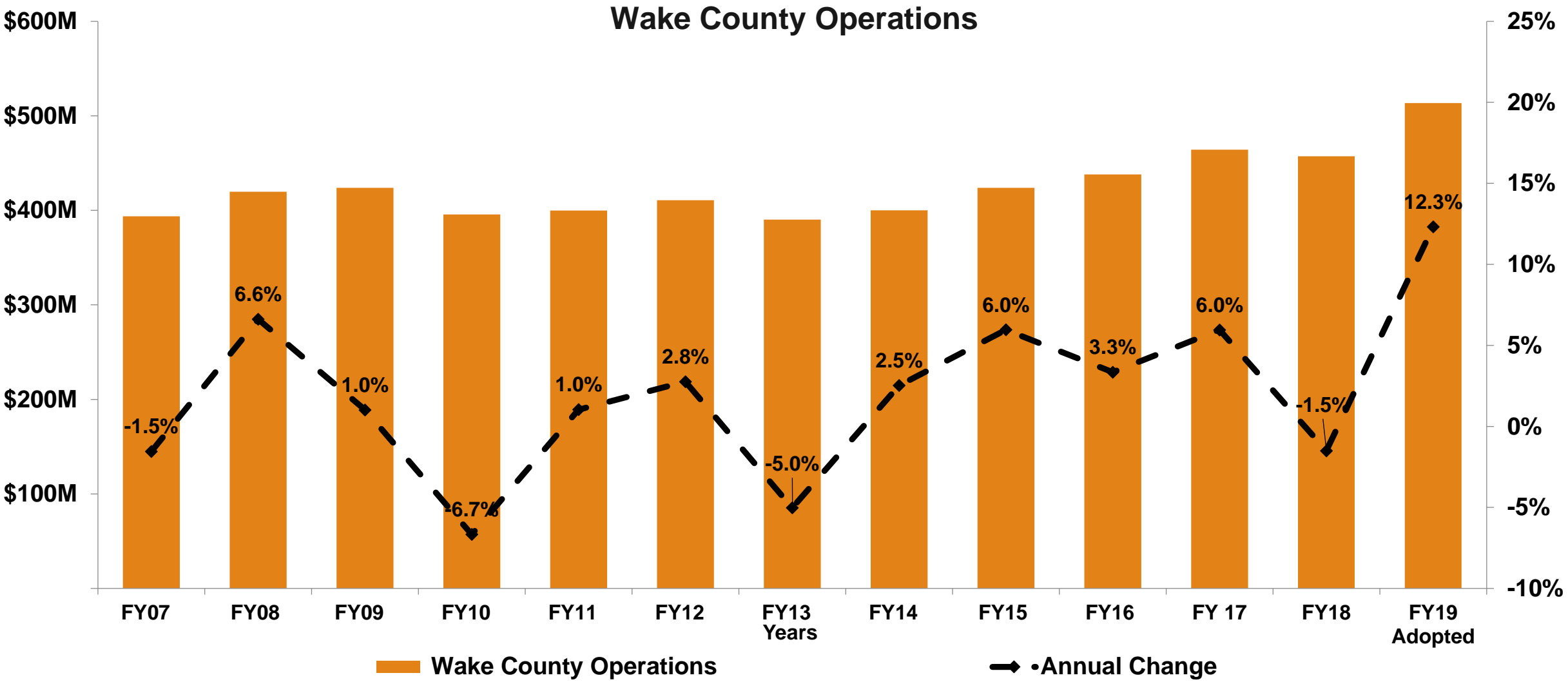
Has Wake County recovered to pre-recession expenditure levels?



Has Wake County recovered to pre-recession expenditure levels?

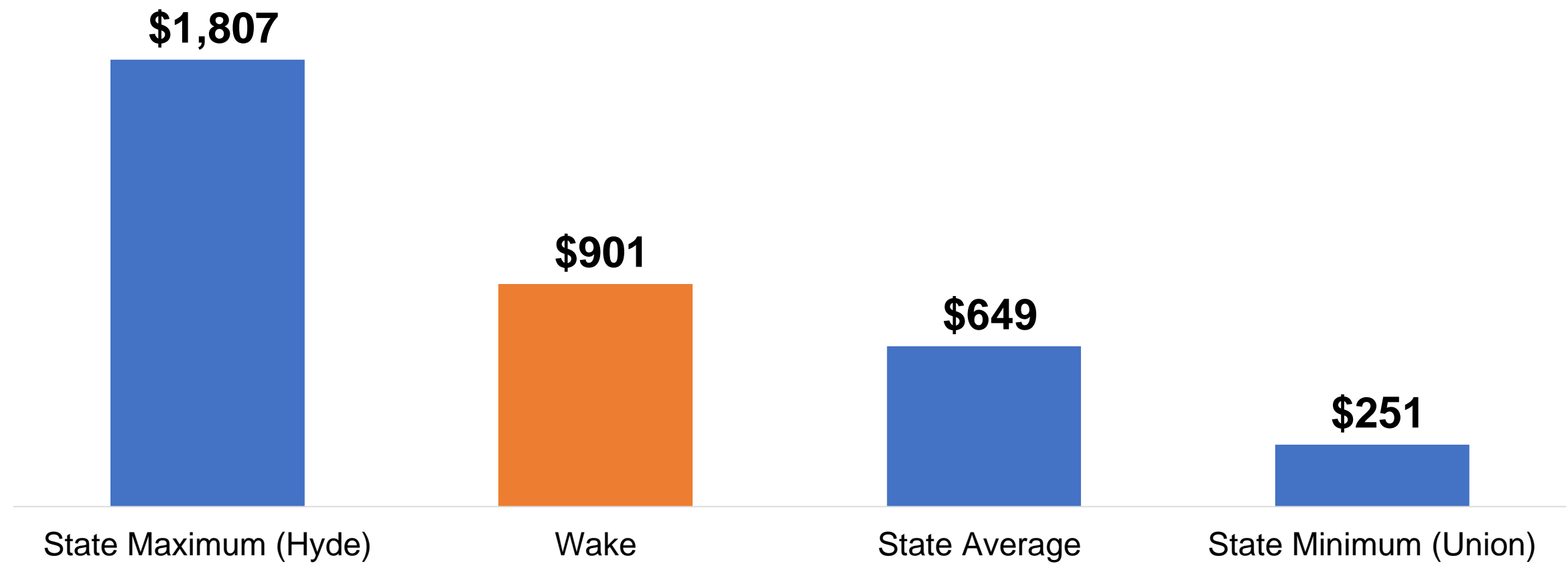


Has Wake County recovered to pre-recession expenditure levels?



What other metrics compare property tax burden? Is there a good metric to compare property tax revenue per household?

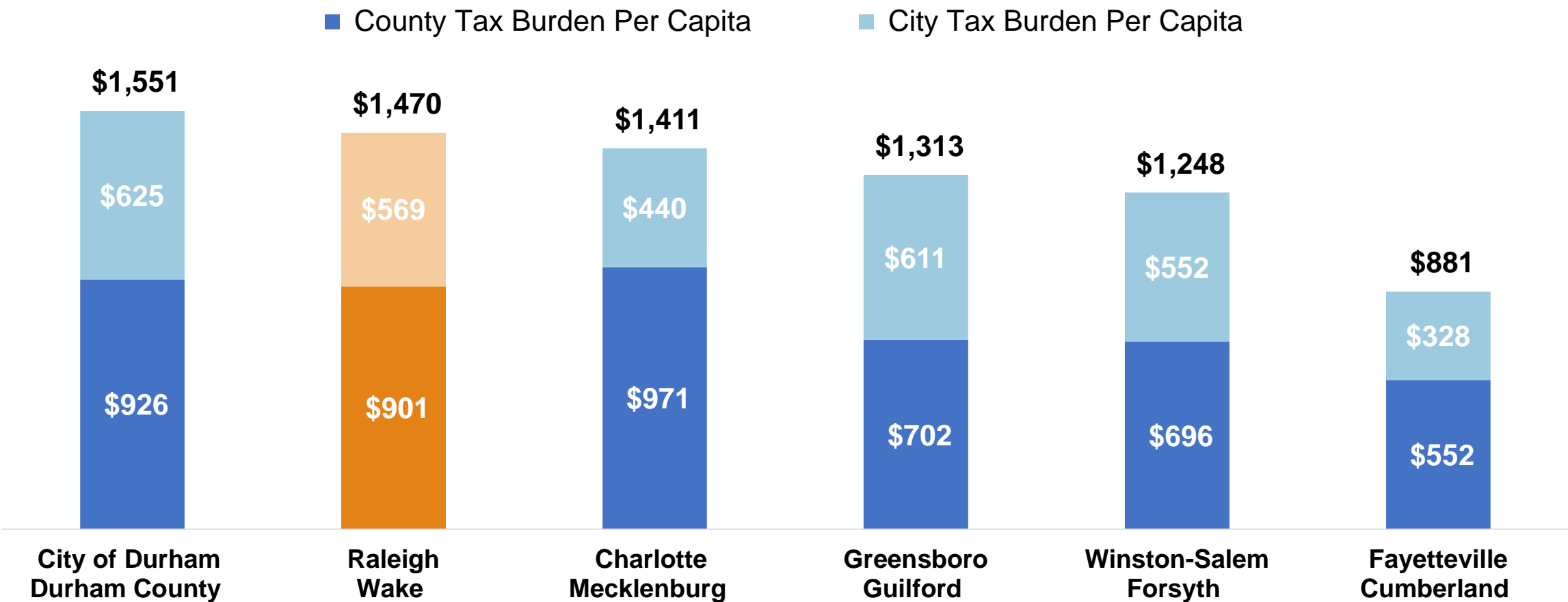
Budgeted County Property Tax Revenues Per Capita



What is the tax burden for the 6 largest NC counties combined with their largest cities?

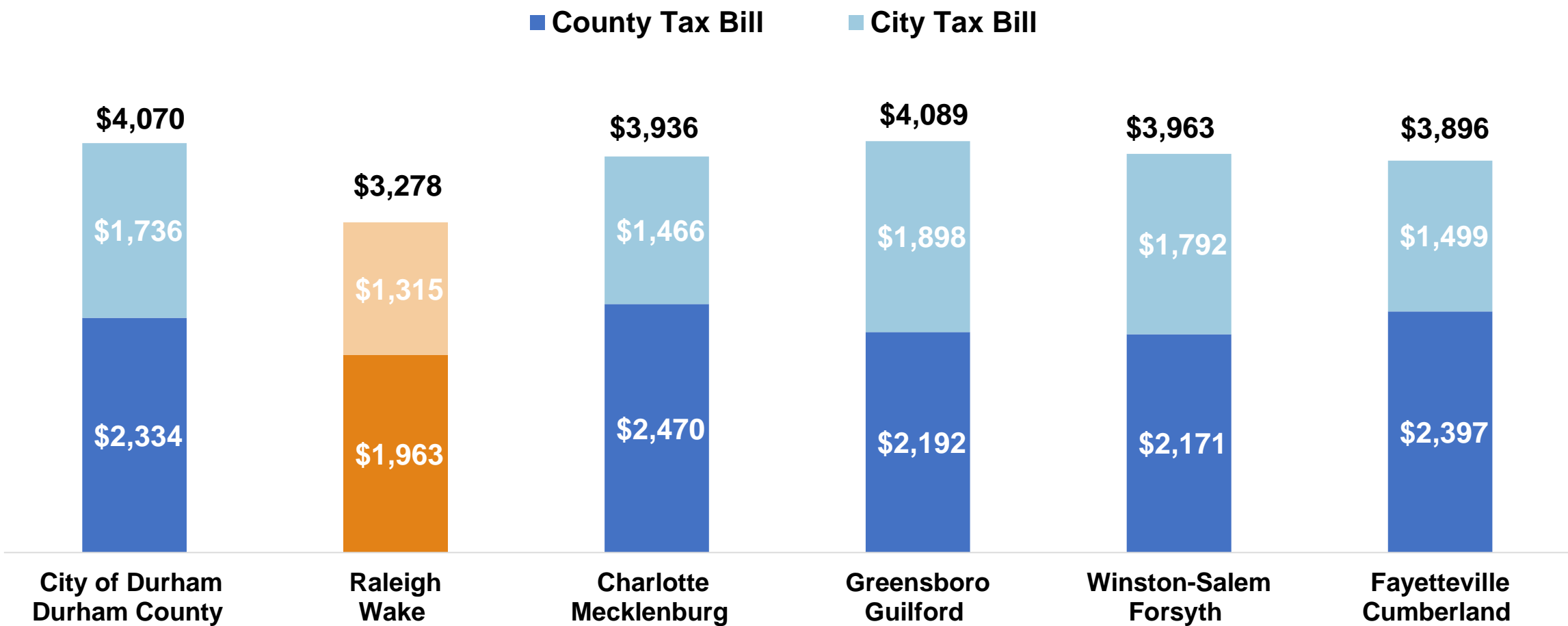
Combined County and City Property Tax Per Capita Burdens

Per Capita Tax Burden = FY 2019 Budgeted Property Tax Revenue/Jurisdiction Population



What is the tax burden for the 6 largest NC counties combined with their largest cities?

Combined FY19 Tax Bill for a \$300,000 Home



What is the tax burden for the 6 largest NC counties combined with their largest cities?

	FY 2019 Adopted Budget		FY 2020 Recommended Budget	
	Mecklenburg	Wake	Mecklenburg	Wake
Population	1,099,382	1,071,240	1,115,571	1,096,408
Tax Rate*	82.32	65.44	61.69	71.80
Budgeted Property Tax Revenues	\$1,065,547,593	\$964,988,120	\$1,131,809,744	\$1,092,777,300
Property Tax Revenues Per Capita	\$971	\$901	\$1,015	\$997
County Tax Bill on \$300,000 Home	\$2,470	\$1,963	\$1,851	\$2,154

*Mecklenburg's property revaluation is effective July 1, 2019

Sources:

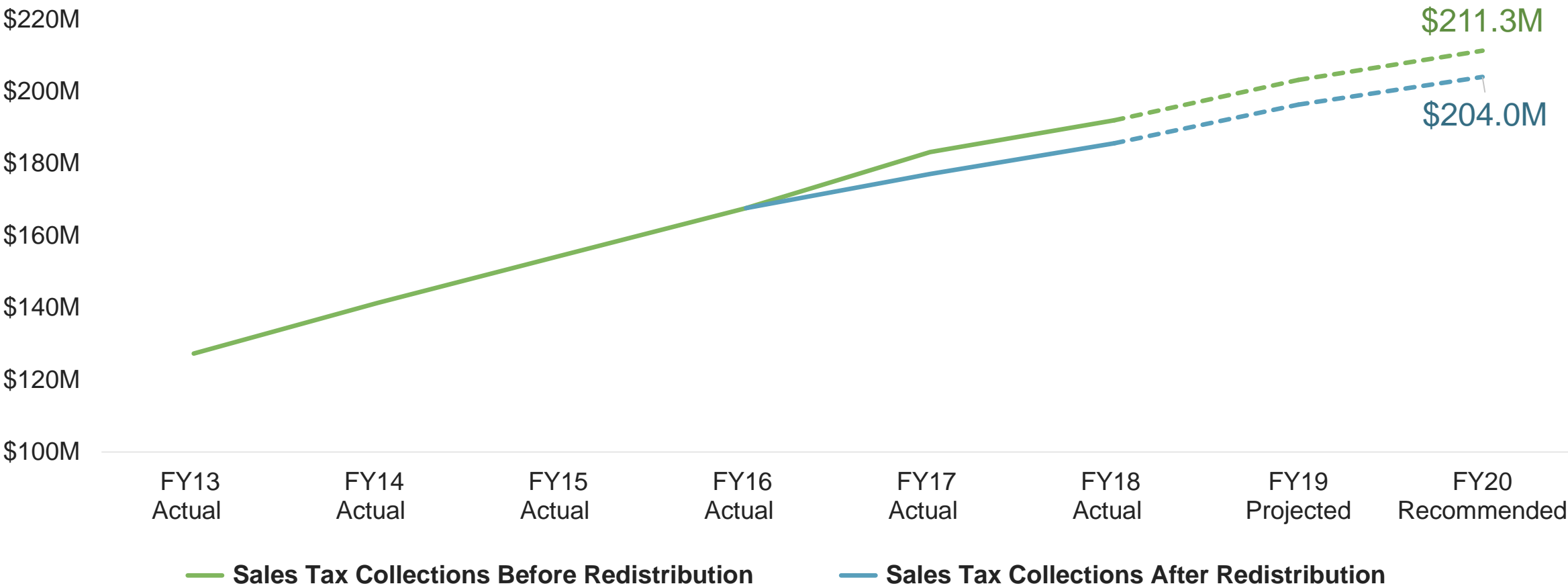
FY 2019 Populations from NC Association of County Commissioners

FY 2020 Tax Rate and Revenues from Recommended Budget Documents

FY 2020 populations are the July 2019 estimates from the NC State Demographer

How does the full amount of sales tax collected in Wake compare to the amount of sales tax that the county keeps?

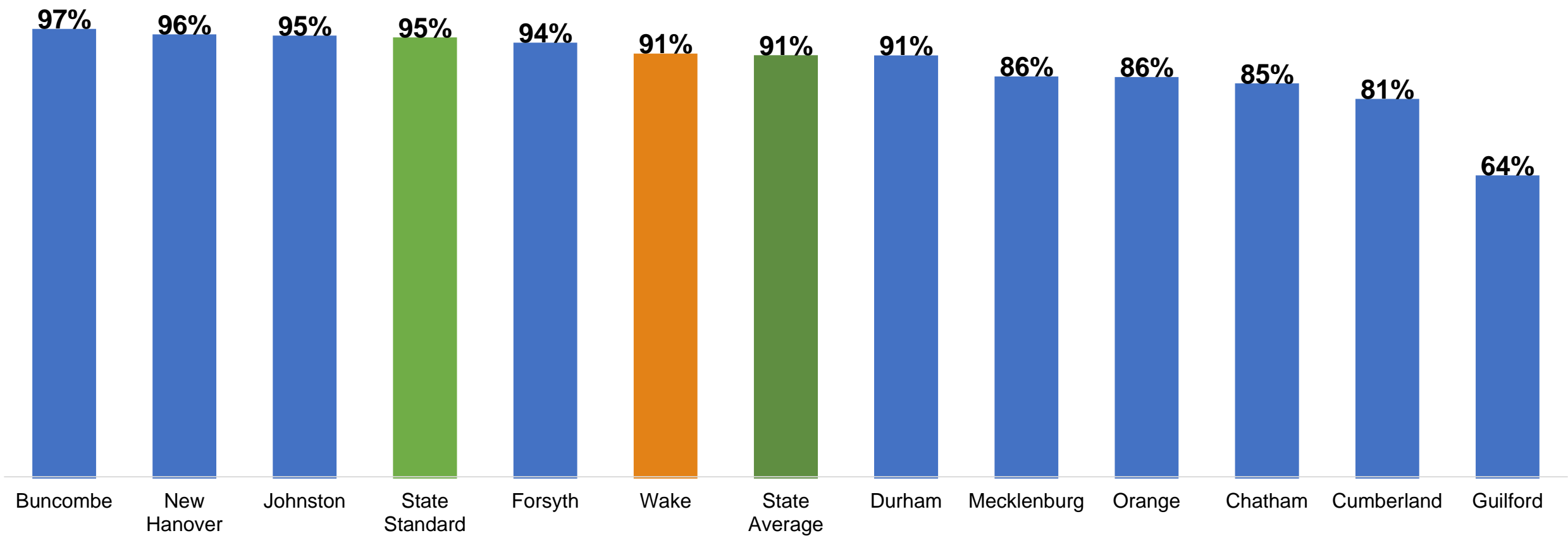
FY20 Recommend Budget projects the impact of GS 105-524 Redistribution
Adjustments will be \$7.3 million



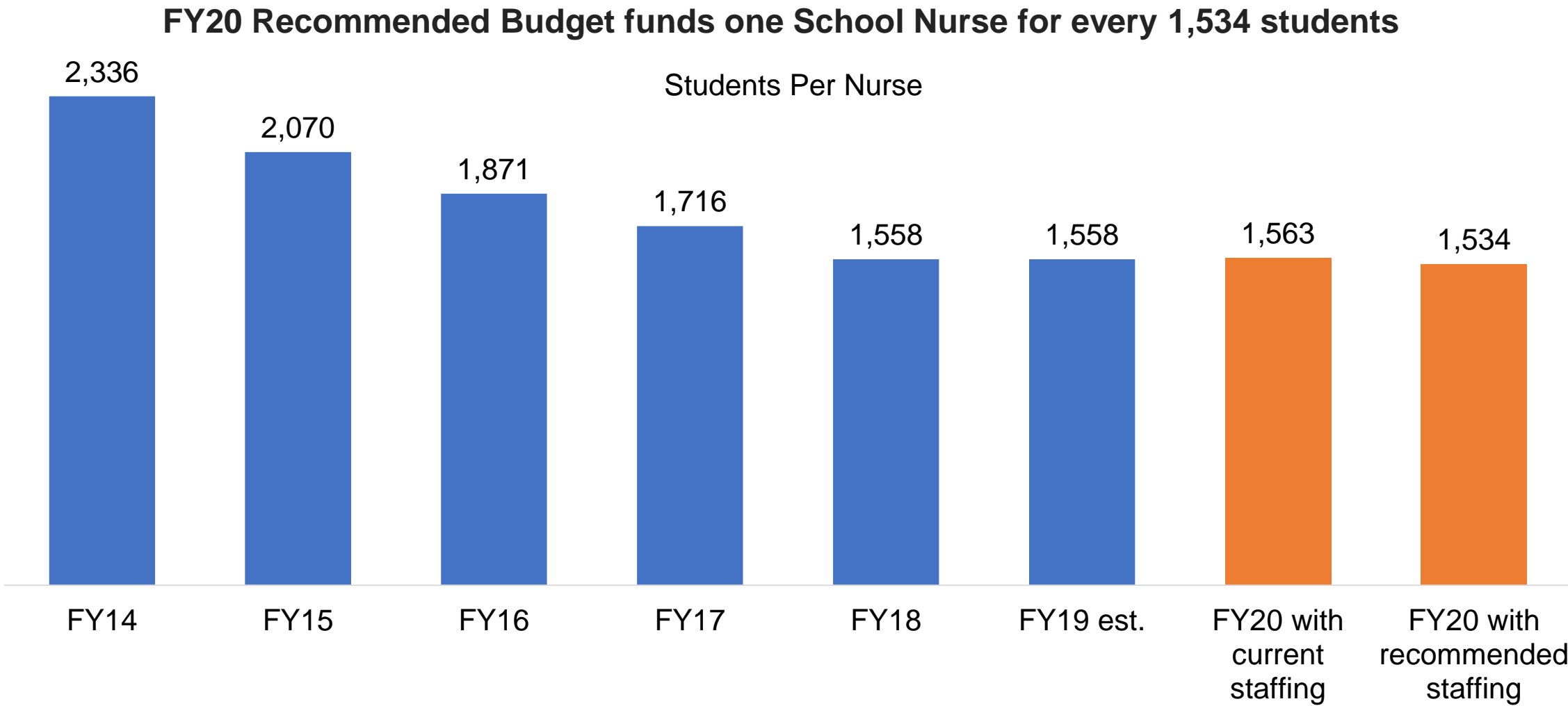
How many other counties are also below state Child Protective Services standards of 95%? Is Wake County an outlier?

Wake’s CPS timeliness on par with the State average of 91% in FY18

Wake Child Protective Services Timeliness Performance vs State Peers in FY2018

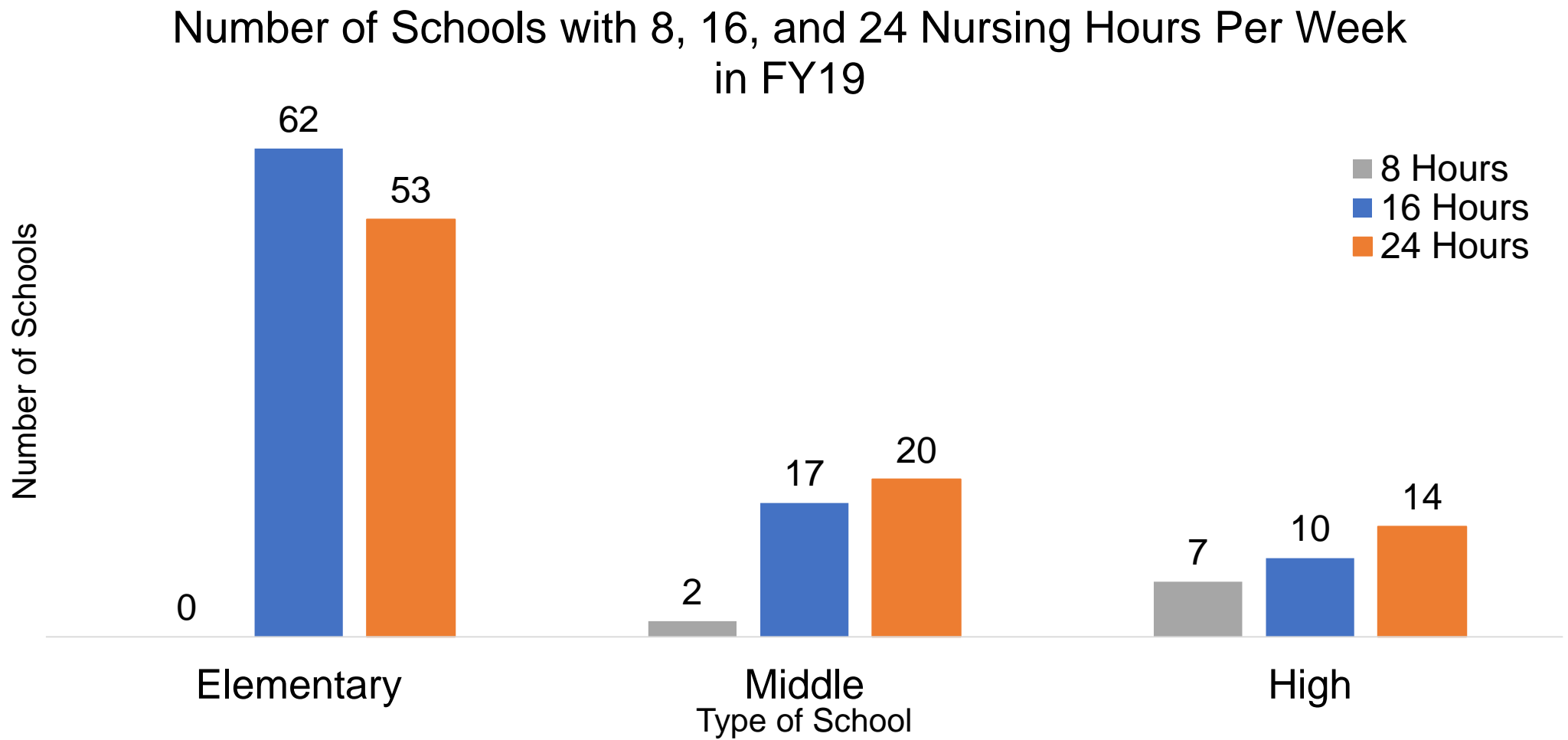


How many students per school nurse do we have? What is the break-down by Elementary, Middle, and High School?



What is the break-down by Elementary, Middle, and High School for school nurses?

Wake County uses an acuity model to dedicate more nursing hours where they are needed most



What is Wake County required by state law to fund for schools?

G.S. 115C-521: school facilities, furniture and apparatus

G.S. 115C-522(c): library, science, and classroom equipment

G.S. 115C-524: school maintenance and repairs

G.S. 115C-522(c): water supply and sanitary facilities

G.S. 115C-524(b): keeping school buildings in good repair

G.S. 115C-522(c): instructional supplies and reference books

G.S. 115C-249: buildings for bus and vehicle storage

G.S. 115C-534: school property insurance

G.S. 115C-525(b): fire inspections

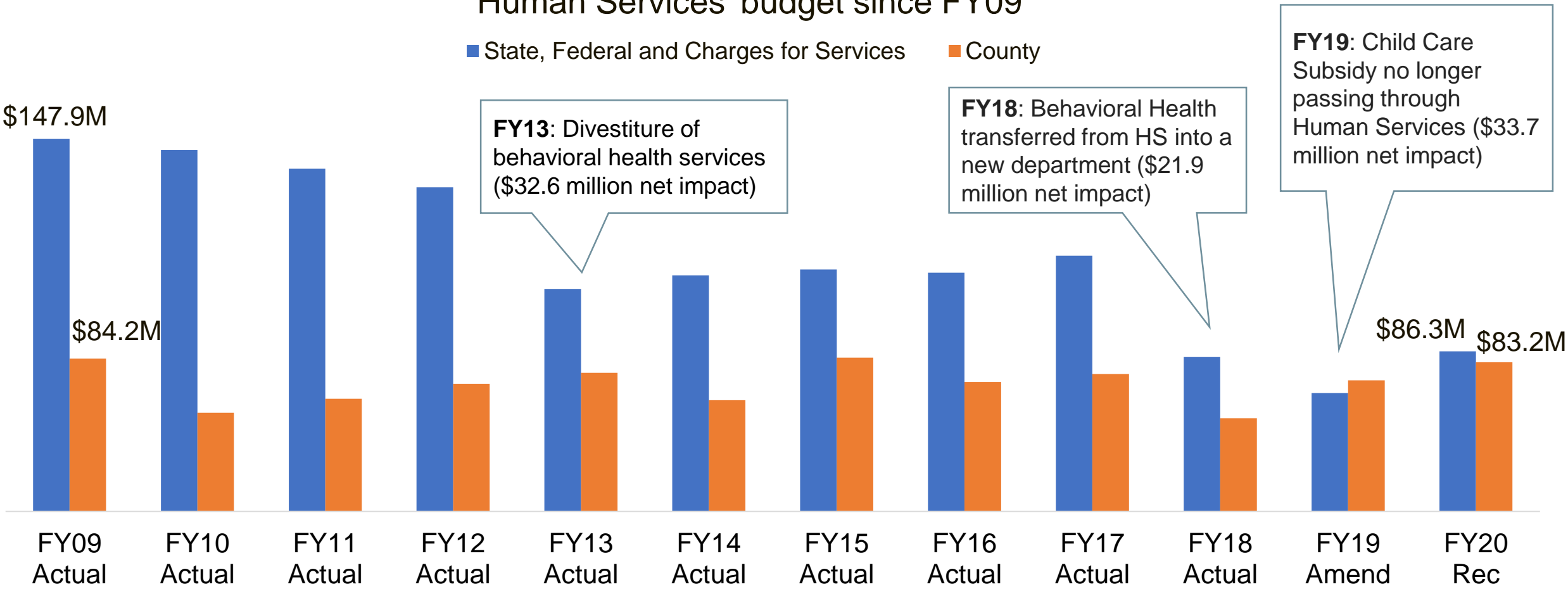
What is Wake County required by state law to fund for Wake Tech?

NCGS 115D-32

- The tax-levying authority of each institution shall be responsible for providing, in accordance with the provisions of G.S. 115D-33 or 115D-34, as appropriate, adequate funds to meet the financial needs of the institutions for the following budget items:
- (1) Plant Fund: Acquisition of land; erection of all buildings; alterations and additions to buildings; purchase of automobiles, buses, trucks, and other motor vehicles; purchase or rental of all equipment necessary for the maintenance of buildings and grounds and operation of plants; and purchase of all furniture and equipment not provided for administrative and instructional purposes.

How much of Human Services' budget is mandated by the state or federal government?

State, Federal, and Charges for services revenues have become a smaller portion of Human Services' budget since FY09



What is included as one-time expenditures?

Examples of One-time Expenditures included in FY20 Expansions

- Ballots, Printing Materials, and staffing support for Board of Elections early voting and municipal elections - \$3.4
- Behavioral Health pilot programs - \$2.8 million
- EMS vehicle and employee upfit - \$1.6 million

Equipment for new staff throughout the department expansions are budgeted as one-time expenditures (Laptops, Docking Stations, Monitors, Cubicle)

What is the update on the Voter ID legislation?

- Wake County required to start distributing voter IDs upon request to registered voters starting May 1, 2019 per State Board of Elections guidelines
- Photo IDs will not be required in the 2019 municipal elections
- Beginning in 2020, residents will be asked to provide photo ID when voting

What is the update on the Voter ID legislation?

From: Lawson, Joshua <joshua.lawson@ncsbe.gov>
Sent: Thursday, March 14, 2019 4:41 PM
To: SBOE_Grp - Directors.BOE <Directors.boe@ncsbe.gov>
Cc: Strach, Kim <kim.strach@ncsbe.gov>; SBOE_Grp - Legal <Legal@ncsbe.gov>; SBOE_Grp - SEIMS.ADD.BOE <SEIMS.ADD.BOE@ncsbe.gov>
Subject: [IMPORTANT] New enactment delaying voter ID

CAUTION: This email originated from outside of the Wake County network. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Directors:

Governor Roy Cooper today signed Session Law [2019-4](#). The enactment delays implementation of new laws implementing photo identification requirements for voting. *See* Session Law [2018-114](#). These new photo identification requirements will be enforced beginning in 2020.

No county may act to require photo identification to vote in 2019.

County boards must still proceed to issue photo identification beginning May 1, and education efforts will continue under Session Law 2018-114.

Please share this email with you board members and county attorneys.

Sincerely,

—
Josh Lawson | General Counsel
o: 919-814-0755 | f: 919-715-0135



Can you give a list of non-profit funding?

- **Typical locations:**
 - Major Facilities
 - Community Capital
 - General Fund Non-Departmental Public Agencies
 - General Fund Contracts, including Human Services and Housing
- **See attachment**

What is the status of legislation related to non-certified personnel funding?

What's proposed for non-certified staff?

Governor's Budget

\$500 raise for non-certified staff; AND

Cost of Living Adjustment: Greater of 1.5% or \$500 for state funded public school central office and non-certified personnel

House Budget

\$500 raise or 1% raise, whichever is greater; effective January 1, 2020

Does the County have any funding responsibility for the Limited English Proficiency program?

There is no statutory requirement for the County to provide funds for the Limited English Proficiency program

What is the percent growth of the county's and school's budget?

	FY16	FY17	FY18	FY19	FY20	5 Year % Change
WCPSSS Operating	\$386.0	\$409.9	\$430.9	\$470.5	\$507.5	31%
WCPSS Debt and Capital	\$213.1	\$221.6	\$222.2	\$239.4	\$282.1	32%
WCPSS Total	\$599.1	\$631.5	\$653.1	\$709.9	\$789.6	32%
Total Annual Percent Change		5%	3%	9%	11%	
County Operating	\$440.3	\$464.8	\$498.4	\$511.4	\$543.5	23%
County Debt and Capital	\$63.7	\$62.7	\$60.9	\$61.8	\$68.8	8%
County Total	\$504.0	\$527.5	\$559.3	\$573.2	\$612.3	21%
Total Annual Percent Change		5%	6%	2%	7%	

(in millions)

Give an updated salary supplement schedule that compares WCPSS to other counties

WCPSS Continues to have the highest average local supplement in the state

Average Local Teacher Supplements – Current Top 5 with 5 Year History

School District	2015	2016	2017	2018	2019
Wake County Schools	5,994	6,975	8,485	8,649	8,720
Chapel-Hill/Carrboro City Schools	6,892	6,315	7,873	7,904	8,320
Charlotte-Mecklenburg County Schools	6,632	6,764	6,985	7,159	8,101
Durham County Schools	5,494	6,790	6,586	6,931	7,005
Orange County Schools	5,197	5,200	6,358	6,274	6,585
State of North Carolina Average	3,689	3,870	4,194	4,337	4,580


Source: NC Public Schools Statistical Profile Table 20, Selected Statistics of Local Salary Supplements
http://apps.schools.nc.gov/ords/f?p=145:25:30410598295533::NO::P25_SELECTYEAR:2019

WCPSS: ALL LOCAL Per Pupil Funding

The combined local per pupil funding ranks **20** of 115 school districts

Source: NC Department of Public Instruction, Statistical Profile
<http://apps.schools.nc.gov/ords/f?p=145:40:::NO:::>

Per Pupil Expenditure Ranking
Child Nutrition Included
School Year 2017-18


Year	LEA	LEA Name	Local PPE	Local Rank 
2018	750	Polk County Schools	3,211.70	11
2018	650	New Hanover County Schools	3,151.37	12
2018	491	Mooresville City Schools	3,112.93	13
2018	160	Carteret County Schools	3,052.22	14
2018	110	Buncombe County Schools	2,940.43	15
2018	270	Currituck County Schools	2,931.53	16
2018	410	Guilford County Schools	2,853.85	17
2018	100	Brunswick County Schools	2,848.87	18
2018	690	Pamlico County Schools	2,789.17	19
2018	920	Wake County Schools	2,737.15	20
2018	292	Thomasville City Schools	2,709.39	21
2018	200	Cherokee County Schools	2,661.75	22
2018	930	Warren County Schools	2,627.96	23
2018	630	Moore County Schools	2,522.49	24
2018	060	Avery County Schools	2,493.92	25
2018	600	Charlotte-Mecklenburg County Schools	2,493.60	26
2018	070	Beaufort County Schools	2,483.88	27
2018	340	Forsyth County Schools	2,473.47	28
2018	900	Union County Schools	2,422.28	29

WCPSS: COUNTY Per Pupil Funding

The *County only* per pupil funding ranks **14** of 115 school districts

Source: NC Department of Public Instruction, Statistical Profile
<http://apps.schools.nc.gov/ords/f?p=145:40:::NO:::>

County Appropriation and Supplemental Taxes
for Education (Current Expense)
School Year 2017-18

Year	LEA No	LEA Name	Amount	PPA	Rank 
2018	999	STATE TOTAL	3,044,836,739	2,002	0
2018	681	Chapel-Hill/Carrboro City Schools	73,904,748	6,038	1
2018	680	Orange County Schools	33,530,554	4,584	2
2018	111	Asheville City Schools	19,682,743	4,529	3
2018	280	Dare County Schools	21,717,945	4,284	4
2018	320	Durham County Schools	132,314,848	4,047	5
2018	190	Chatham County Schools	31,266,303	3,575	6
2018	880	Transylvania County Schools	11,842,443	3,497	7
2018	950	Watauga County Schools	13,156,954	2,935	8
2018	600	Charlotte-Mecklenburg County Schools	426,444,699	2,907	9
2018	650	New Hanover County Schools	75,141,652	2,891	10
2018	480	Hyde County Schools	1,627,037	2,859	11
2018	410	Guilford County Schools	195,860,398	2,747	12
2018	100	Brunswick County Schools	34,107,559	2,738	13
2018	920	Wake County Schools	429,719,331	2,703	14
2018	160	Carteret County Schools	21,990,118	2,701	15

WCPSS: TOTAL Per Pupil Funding

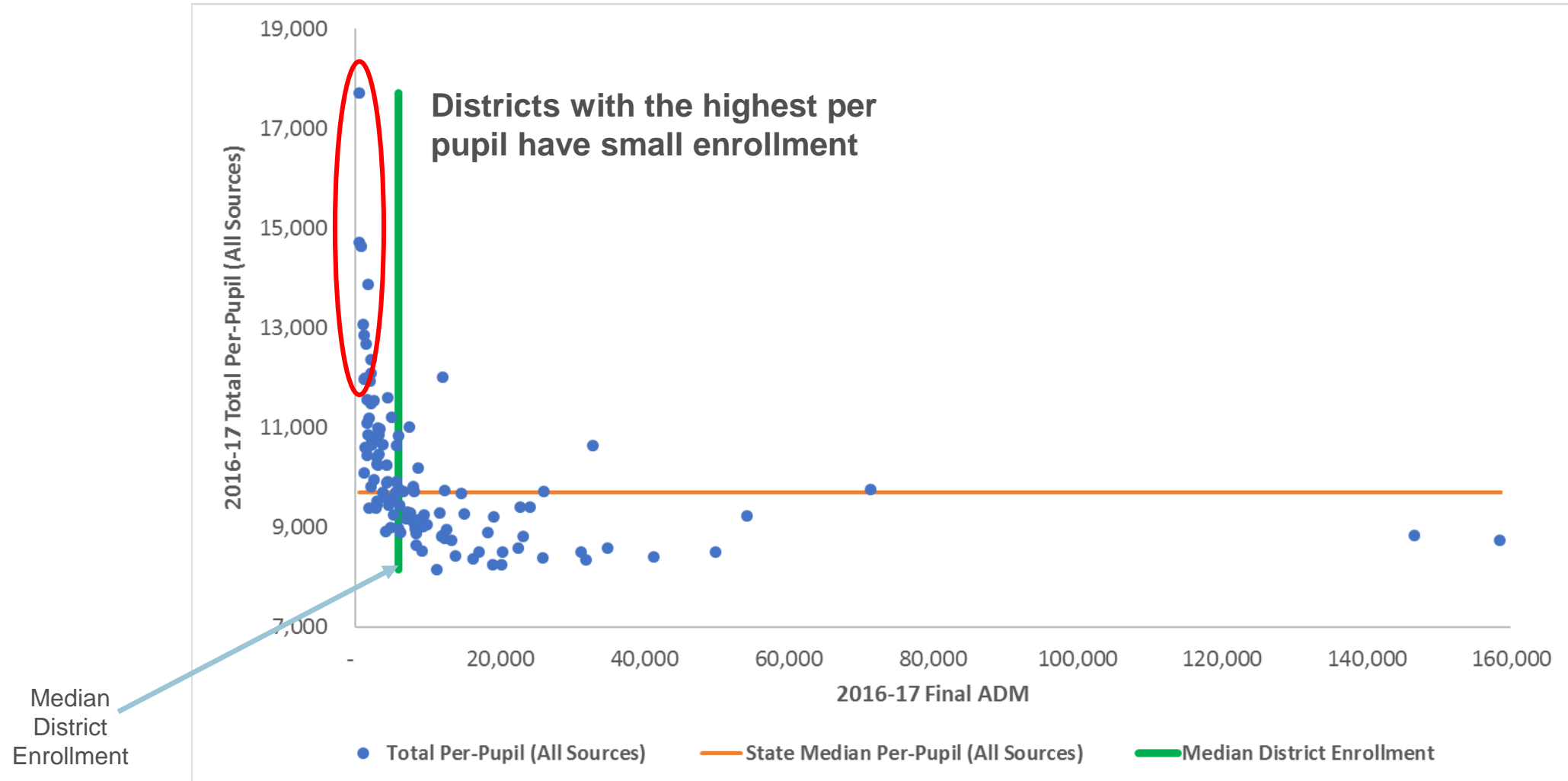
WCPSS ranks **97** of 115 districts in ***total*** per pupil funding from ***all sources***

County Per Pupil: **#14**
 Local Per Pupil: **#20**
 State Per Pupil: **#111**
 Federal Per Pupil: **#110**

Per Pupil Expenditure Ranking
 Child Nutrition Included
 School Year 2017-18

Year	LEA	LEA Name	State PPE	State Rank	Federal PPE	Federal Rank	Local PPE	Local Rank	Total PPE	Total Rank
2018	360	Gaston County Schools	5,909.23	102	1,054.94	72	1,829.73	78	8,793.90	107
2018	670	Onslow County Schools	5,705.34	113	864.21	97	2,224.87	41	8,794.42	106
2018	760	Randolph County Schools	6,279.10	73	953.13	86	1,580.13	98	8,812.36	105
2018	840	Stanly County Schools	6,595.28	57	1,214.47	49	1,096.28	110	8,906.03	104
2018	250	Craven County Schools	6,062.40	92	1,003.57	80	1,847.77	77	8,913.74	103
2018	010	Alamance-Burlington Schools	5,964.76	100	1,002.22	81	1,952.44	67	8,919.42	102
2018	710	Pender County Schools	6,119.58	87	901.84	95	1,922.41	71	8,943.83	101
2018	470	Hoke County Schools	6,861.75	43	1,129.59	61	997.47	113	8,988.81	100
2018	260	Cumberland County Schools	5,938.08	101	1,273.03	42	1,780.09	81	8,991.20	99
2018	450	Henderson County Schools	5,980.16	99	918.26	92	2,110.92	55	9,009.34	98
2018	920	Wake County Schools	5,709.10	111	633.26	110	2,737.15	20	9,079.51	97
2018	960	Wayne County Schools	6,593.76	58	1,183.85	53	1,339.94	106	9,117.55	96
2018	790	Rockingham County Schools	6,604.64	56	1,077.53	70	1,452.54	102	9,134.71	95
2018	181	Hickory City Schools	6,108.75	89	996.94	82	2,032.19	62	9,137.88	94
2018	120	Burke County Schools	6,547.08	61	1,052.95	73	1,539.25	99	9,139.28	93
2018	740	Pitt County Schools	6,109.23	88	1,199.18	51	1,857.47	76	9,165.88	92
2018	970	Wilkes County Schools	6,454.65	68	1,084.17	69	1,632.95	92	9,171.77	91
2018	600	Charlotte-Mecklenburg County Schools	5,721.18	109	963.58	84	2,493.60	26	9,178.36	90
2018	820	Sampson County Schools	6,767.71	48	1,336.08	35	1,158.79	109	9,262.58	89
2018	310	Duplin County Schools	6,698.49	50	1,363.42	32	1,247.19	107	9,309.10	88
2018	630	Moore County Schools	5,893.49	103	936.79	89	2,522.49	24	9,352.77	87

Large districts have lower TOTAL per pupil funding levels



Wake County Sheriff's Office

Expansion Requests	Requested FTEs	Requested Funding	Recommended FTEs	Recommended Funding
Detention and Medical Overtime	-	\$2,736,924	-	\$1,300,000
Education and Workforce Initiative	-	\$254,081	-	\$254,081
Detention Medical Equipment Replacement	-	\$201,000	-	\$201,000
Detention Medical Staffing	5.000	\$330,654	5.000	\$330,654
Crisis Intervention Training Sergeant	1.000	\$149,840	1.000	\$149,840
IT Computer Aided Dispatch Administrator	1.000	\$104,199	-	-
Customer Service Representatives – Pistol Permits	2.000	\$92,950	1.000	\$46,479
Sex Offender Registration Administrator	1.000	\$52,678	-	-
Community Advocate for Victims Services	1.000	\$49,449	1.000	\$49,449
Ongoing Capital Project Commitments	-	\$217,300	-	\$217,300
FY 2020 Totals	11.000	\$4,189,075	8.000	\$2,548,803

A stylized, light blue map of Wake County is centered in the background of the slide. The map shows the county's irregular shape with various indentations and protrusions.

Items from the Board

Next Steps

FY20 Recommended Budget Schedule

**MAY
20**

2 p.m.

1st budget public hearing
Board Room

**MAY
29**

2 p.m.

Work session
Room 2800

**MAY
20**

7 p.m.

2nd budget public hearing
Wake County Commons

**JUNE
3**

5 p.m.

Vote to consider
proposed budget
during board meeting