

Internal Services

The Internal Services Fund accounts for risk retention and health care funding services provided to other departments of the County on a cost reimbursement basis.

	Actual	Adopted	Amended	Adopted	Change vs. Adopted	
	FY 2006-07	FY2007-08	FY 2007-08	FY 2008-09	\$	%
Revenues						
User Charges	\$ 30,116,598	\$ 31,584,217	\$ 31,584,217	\$ 31,934,433	\$ 350,216	1.1%
Investment Earnings	\$ 1,575,726	\$ -		\$ 900,009	\$ 900,009	-
	<u>\$ 31,692,324</u>	<u>\$ 31,584,217</u>	<u>\$ 31,584,217</u>	<u>\$ 32,834,442</u>	<u>\$ 1,250,225</u>	<u>4.0%</u>
Expenses						
Personnel Services	\$ 330,840	\$ 339,272	\$ 339,272	\$ 340,321	\$ 1,049	0.3%
Operating	\$ 27,689,139	\$ 31,244,945	\$ 31,279,097	\$ 32,494,121	\$ 1,249,176	4.0%
	<u>\$ 28,019,979</u>	<u>\$ 31,584,217</u>	<u>\$ 31,618,369</u>	<u>\$ 32,834,442</u>	<u>\$ 1,250,225</u>	<u>4.0%</u>
Change in Net Assets	\$ 3,672,345	\$ -	\$ (34,152)	\$ -	\$ -	-
Net Assets at Beginning of Year	\$ 23,927,014	\$ 27,599,359	\$ 27,599,359	\$ 27,565,207	\$ (34,152)	-0.1%
Net Assets at End of Year	\$ 27,599,359	\$ 27,599,359	\$ 27,565,207	\$ 27,565,207	\$ (34,152)	-0.1%

Risk Management

Programs

	FY 07 Actual	FY 08 Adopted	FY09 Adopted	\$ Change	% Change
2-Administration	\$ 353,276	\$ 367,944	\$ 368,833	\$ 889	0.2%
10-Liability	\$ 199,044	\$ 290,000	\$ 420,000	\$ 130,000	44.8%
20-Property And Other	\$ 575,927	\$ 405,000	\$ 445,000	\$ 40,000	9.9%
30-Workers Compensation	\$ 512,087	\$ 995,500	\$ 1,082,500	\$ 87,000	8.7%
Total Expense	\$ 1,640,333	\$ 2,058,444	\$ 2,316,333	\$ 257,889	12.5%

Budget Detail

<i>Expense</i>					
Personnel	\$ 330,840	\$ 339,272	\$ 340,321	\$ 1,049	0.3%
Operating	\$ 1,309,494	\$ 1,719,172	\$ 1,976,012	\$ 256,840	14.9%
Total Expense	\$ 1,640,333	\$ 2,058,444	\$ 2,316,333	\$ 257,889	12.5%

<i>Revenue</i>					
User Charges	\$ 1,976,034	\$ 2,058,444	\$ 1,416,324	\$ (642,120)	-31.2%
Investment Earnings	\$ 1,242,797	\$ -	\$ 900,009	\$ 900,009	-
Fund Balance	\$ (1,578,497)	\$ -	\$ -	\$ -	-
				\$ -	
Total Revenue	\$ 1,640,333	\$ 2,058,444	\$ 2,316,333	\$ 257,889	12.5%

Positions

Total Positions	4	4	4	0
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Insurance

Programs

	FY 07 Actual	FY 08 Adopted	FY09 Adopted	\$ Change	% Change
10-Health Care Plan	\$ 26,379,645	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%
Total Expense	\$ 26,379,645	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%

Budget Detail

<i>Expense</i>					
Operating	\$ 26,379,645	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%
Total Expense	\$ 26,379,645	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%

<i>Revenue</i>					
User Charges	\$ 28,140,565	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%
Fund Balance	\$ 1,107,796	\$ -	\$ -	\$ -	-
Investment Earnings	\$ 332,929	\$ -	\$ -	\$ -	-
County Funds	\$ (2,868,716)	\$ -	\$ -	\$ -	-
Total Revenue	\$ 26,712,574	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%

Room Occupancy and Tourism Development Fund

The Room Occupancy and Tourism Development Fund reflects the transactions relating to the collection of a tax on certain accommodations, with the proceeds allocated to the Guilford County Tourism Authority and to the City of High Point. The purpose of this funding is to assist these agencies in the development of activities promoting and encouraging travel and tourism in Guilford County

	Actual	Adopted	Amended	Adopted	Change vs. Adopted	
	FY 2006-07	FY2007-08	FY 2007-08	FY 2008-09	\$	%
Revenues						
Other - Occupancy Taxes	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,350,000	\$ 43,163	1.0%
	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,350,000	\$ 43,163	1.0%
Expenses						
Other	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,350,000	\$ 43,163	1.0%
	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,350,000	\$ 43,163	1.0%
Revenues Over/(Under) Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance at Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance at End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	-

Emergency Telephone System Fund

The Emergency Telephone System Fund accounts for the proceeds of 911 Hardwire charges remitted to Guilford County for the operation of the Guilford-Metro 911 Emergency Communications system. Beginning in the middle of FY 2007-2008, proceeds will be forwarded by the State directly to the City of Greensboro. As a result, no activity is budgeted in this fund for FY 2008-09.

	Actual	Adopted	Amended	Adopted	Change vs. Adopted	
	FY 2006-07	FY2007-08	FY 2007-08	FY 2008-09	\$	%
Revenues						
Federal/State	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other - 911 Charges	\$ 788,590	\$ -	\$ 790,000	\$ -	\$ -	-
Other	\$ -	\$ -	\$ -	\$ -	\$ -	-
	\$ 788,590	\$ -	\$ 790,000	\$ -	\$ -	-
Expenses						
Operating	\$ 1,167,166	\$ -	\$ 825,776	\$ -	\$ -	-
	\$ 1,167,166	\$ -	\$ 825,776	\$ -	\$ -	-
Revenues Over/(Under) Expense	\$ (378,576)	\$ -	\$ (35,776)	\$ -	\$ -	-
Fund Balance at Beginning of Year	\$ 497,082	\$ 118,506	\$ 118,506	\$ 82,730	\$ (35,776)	-30.2%
Fund Balance at End of Year	\$ 118,506	\$ 118,506	\$ 82,730	\$ 82,730	\$ (35,776)	-30.2%

Fire Protection District Funds

Transactions relating to the operation of the Fire Protection Districts in the County are reflected in these individual funds. Each district is funded, in large part, from a special district tax levied on the property in the district, with the proceeds of that tax dedicated for use in that district. The Board of Commissioners with the adoption of the Budget Ordinance establishes the tax rate for each district annually. The districts also receive funding from their share of the local option sales taxes levied by the County. The proposed budget holds fire districts "harmless" from the reduction in sales tax revenues as a result of the recent Medicaid Relief legislation. All the funds are consolidated here. For information about a specific Fire District, please refer to the next page.

	Actual	Actual	Adopted	Amended	Adopted	Change vs. Adopted	
	FY 2005-06	FY 2006-07	FY2007-08	FY 2007-08	FY 2008-09	\$	%
Revenues							
Property Taxes	\$ 8,758,782	\$ 9,302,769	\$ 9,244,671	\$ 9,244,671	\$ 9,056,579	\$ (188,092)	-2.0%
Sales Taxes	\$ 2,683,532	\$ 2,877,306	\$ 2,721,514	\$ 2,721,514	\$ 2,687,602	\$ (33,912)	-1.2%
Investment Earnings	\$ 126,432	\$ 132,438	\$ 113,075	\$ 113,075	\$ -	\$ (113,075)	
Other			\$ -	\$ -	\$ -	\$ -	
	\$ 11,568,746	\$ 12,312,513	\$ 12,079,260	\$ 12,079,260	\$ 11,744,181	\$ (335,079)	-2.8%
Expenditures							
Operating	\$ 11,082,405	\$ 11,865,407	\$ 12,500,760	\$ 12,500,760	\$ 12,647,281	\$ 146,521	1.2%
	\$ 11,082,405	\$ 11,865,407	\$ 12,500,760	\$ 12,500,760	\$ 12,647,281	\$ 146,521	1.2%
Revenues Over/(Under) Expense	\$ 486,341	\$ 447,106	\$ (421,500)	\$ (421,500)	\$ (903,100)	\$ (481,600)	114%
Fund Balance at Beginning of Year	\$ 1,248,384	\$ 1,734,725	\$ 2,181,831	\$ 2,181,831	\$ 1,760,331	\$ (421,500)	-19%
Fund Balance at End of Year	\$ 1,734,725	\$ 2,181,831	\$ 1,760,331	\$ 1,760,331	\$ 857,231	\$ (903,100)	-51%

FIRE PROTECTION DISTRICTS

DEPARTMENTAL PURPOSE & GOALS

The 22 Fire Protection Districts in Guilford County provide fire and other emergency assistance to the residents of the County in those parts of the County not covered by Greensboro, High Point, or Gibsonville Fire Departments. The departments for these districts work in conjunction with all Public Safety departments of the County (primarily Law Enforcement and Emergency Services).

The main source of funding for the departments in these districts is property tax revenue, generated from a special district tax, voted on by the residents of each district at the time of its inception. Any change to the tax rate presented to the Board of County Commissioners for approval as a part of the County's Budget Ordinance must have the approval of both the department's Board of Directors and the Fire District Commissioners. Another significant source of revenue is sales tax, distributed to the districts in the same manner as sales tax receipts are distributed to any incorporated entity in the County.

FY 2009 ADOPTED BUDGET HIGHLIGHTS

The FY 09 adopted budget includes requested special district rate increases for the following departments: Alamance Community Fire Department (from \$0.0819 to \$0.1000 per \$100 valuation), Climax Fire Department (from \$0.0930 to \$0.1000 per \$100 valuation), and Northeast Guilford Fire Department (from \$0.0800 to \$0.0900 per \$100 valuation). Sales tax estimates for the departments are projected to be approximately the same as those for FY 08, as do those for other sources of revenues.

NOTE: Due to annexation by the City of Greensboro, effective 7/1/08, the valuation for the Guilford College Fire Department will drop by approximately 88%. This translates into a decrease in that department's budget of approximately \$681,000.

FUTURE ISSUES

Departments are faced with a diminishing number of true volunteers, forced to resort to paid staff to provide a minimal level of coverage. This places more strain on departmental budgets which, for the most part, are (or will be, if this recommendation is approved) at, or approaching their voter-approved tax rate ceiling. This, when coupled with the increasing expense of new equipment and operating expenses (primarily increased fuel costs), jeopardizes a department's response times, and, upon arrival at the scene of an event, the ability to address the situation in a safe and satisfactory manner.

This can, in turn, have adverse effects on a department's insurance rating which can ultimately lead to higher homeowners' insurance rates. The increase in homeowner's insurance is, more often than not, higher than the effect of an increase in the district's special district tax (assuming the district is not *already* at its voter-approved limit).

Fire Protection Districts

Programs						
Fire District	FY 07 Actual	FY 08 Adopted	FY 08 Amended	FY 09 Adopted	\$ Change	% Change
Alamance	\$ 865,104	\$ 900,890	\$ 900,890	\$ 1,082,893	\$ 182,003	20.2%
Climax	\$ 97,981	\$ 106,265	\$ 106,265	\$ 114,539	\$ 8,274	7.8%
Colfax	\$ 520,710	\$ 536,485	\$ 536,485	\$ 553,597	\$ 17,112	3.2%
Deep River (District 18)	\$ 206,555	\$ 208,702	\$ 208,702	\$ 215,301	\$ 6,599	3.2%
Fire District 14	\$ 237,693	\$ 274,690	\$ 274,690	\$ 289,639	\$ 14,949	5.4%
Friedens (District 28)	\$ 138,897	\$ 147,216	\$ 147,216	\$ 151,323	\$ 4,107	2.8%
Gibsonville	\$ 9,263	\$ 12,776	\$ 12,776	\$ 14,015	\$ 1,239	9.7%
Guilford College	\$ 1,045,005	\$ 1,074,320	\$ 1,074,320	\$ 392,494	\$ (681,826)	-63.5%
Guilford-Randolph	\$ 140,835	\$ 154,627	\$ 154,627	\$ 166,491	\$ 11,864	7.7%
Julian	\$ 78,960	\$ 77,455	\$ 77,455	\$ 77,587	\$ 132	0.2%
Kimesville	\$ 97,601	\$ 100,751	\$ 100,751	\$ 100,601	\$ (150)	-0.1%
McLeansville	\$ 623,836	\$ 720,481	\$ 720,481	\$ 706,109	\$ (14,372)	-2.0%
Mount Hope	\$ 362,362	\$ 380,540	\$ 380,540	\$ 412,334	\$ 31,794	8.4%
Northeast	\$ 589,509	\$ 617,866	\$ 617,866	\$ 749,972	\$ 132,106	21.4%
Oak Ridge	\$ 943,299	\$ 975,075	\$ 975,075	\$ 1,096,676	\$ 121,601	12.5%
Pincroft-Sedgefield	\$ 1,785,303	\$ 1,864,209	\$ 1,864,209	\$ 1,887,994	\$ 23,785	1.3%
Pleasant Garden	\$ 686,813	\$ 716,620	\$ 716,620	\$ 716,016	\$ (604)	-0.1%
Rankin (Fire District 13)	\$ 850,563	\$ 883,857	\$ 883,857	\$ 914,364	\$ 30,507	3.5%
Southeast	\$ 167,476	\$ 170,895	\$ 170,895	\$ 172,839	\$ 1,944	1.1%
Stokesdale	\$ 435,830	\$ 481,738	\$ 481,738	\$ 530,664	\$ 48,926	10.2%
Summerfield	\$ 1,654,373	\$ 1,762,015	\$ 1,762,015	\$ 1,950,352	\$ 188,337	10.7%
Whitsett	\$ 327,439	\$ 333,287	\$ 333,287	\$ 351,481	\$ 18,194	5.5%
Total Expense	\$ 11,865,407	\$ 12,500,760	\$ 12,500,760	\$ 12,647,281	\$ 146,521	1.2%

Fire Protection District	Tax Rate		Fire Protection District	Tax Rate	
	FY 08-09	FY 07-08		FY 08-09	FY 07-08
Alamance Community	\$ 0.1000	\$ 0.0819	McLeansville	\$ 0.0700	\$ 0.0700
Climax	\$ 0.1000	\$ 0.0930	Mount Hope Comm.	\$ 0.0800	\$ 0.0800
Colfax	\$ 0.1000	\$ 0.1000	Northeast	\$ 0.0900	\$ 0.0800
District 18 (Deep River)	\$ 0.0770	\$ 0.0770	Oak Ridge	\$ 0.0825	\$ 0.0825
District 14 (Franklin Blvd.)	\$ 0.1000	\$ 0.1000	Pincroft-Sedgefield	\$ 0.0860	\$ 0.0860
District 28 (Frieden's)	\$ 0.0950	\$ 0.0950	Pleasant Garden	\$ 0.1000	\$ 0.1000
Gibsonville	\$ 0.1000	\$ 0.1000	District 13 (Rankin)	\$ 0.1000	\$ 0.1000
Guilford College	\$ 0.0800	\$ 0.0800	Southeast	\$ 0.1000	\$ 0.1000
Guilford-Randolph	\$ 0.1000	\$ 0.1000	Stokesdale	\$ 0.0773	\$ 0.0773
Julian	\$ 0.0910	\$ 0.0910	Summerfield	\$ 0.0875	\$ 0.0875
Kimesville	\$ 0.1000	\$ 0.1000	Whitsett	\$ 0.0632	\$ 0.0632

County Building Construction Fund

The County Building Construction Fund reflects transactions associated with the financing and construction of certain capital assets and improvements.

	Actual	Adopted	Amended	Adopted	Change vs. Adopted	
	FY 2006-07	FY2007-08	FY 2007-08	FY 2008-09	\$	%
Revenues						
Investment Earnings	\$ 1,811,086	\$ -	\$ -	\$ -	\$ -	
Other		\$ -	\$ -	\$ -	\$ -	
	<u>\$ 1,811,086</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Expenditures						
Capital Outlay	<u>\$ 10,618,652</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	\$ 10,618,652	\$ -	\$ -	\$ -	\$ -	
Revenues Over/(Under) Expense	\$ (8,807,566)	\$ -	\$ -	\$ -	\$ -	
Other Financing Sources/(Uses)						
General Obligation Bonds Issued	\$ 14,765,000	\$ -	\$ -	\$ -	\$ -	
Sale of Capital Assets	\$ 1,899,999	\$ -	\$ -	\$ -	\$ -	
Transfers In	\$ 1,020,418	\$ -	\$ -	\$ -	\$ -	
Transfers Out	<u>\$ -</u>	<u>\$ (1,115,000)</u>	<u>\$ (1,115,000)</u>	<u>\$ (500,000)</u>	<u>\$ 615,000</u>	<u>-55%</u>
	\$ 17,685,417	\$ (1,115,000)	\$ (1,115,000)	\$ (500,000)	\$ 615,000	-55%
Net Change of All Items Above	\$ 8,877,851	\$ (1,115,000)	\$ (1,115,000)	\$ (500,000)	\$ 615,000	-55%
Fund Balance at Beginning of Year	\$ 33,154,339	\$ 42,032,190	\$ 42,032,190	\$ 40,917,190	\$ (1,115,000)	-3%
Fund Balance at End of Year	\$ 42,032,190	\$ 40,917,190	\$ 40,917,190	\$ 40,417,190	\$ (500,000)	-1%