

Summary of Adopted FY 2008-09 Budget All Budgeted Funds

	Actual FY 2006-07	Adopted FY2007-08	Amended FY 2007-08	Adopted FY 2008-09	Change vs. Adopted	
					\$	%

General Fund

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Most county services are accounted for in this fund. More detail about General Fund revenues and expenditures is included on pages 40 - 76.

Expenditures

Category

Personnel Services	\$ 164,738,596	\$ 172,729,510	\$ 173,467,856	\$ 178,396,329	\$ 5,666,819	3.3%
Operating Expenses*	\$ 251,579,080	\$ 267,560,014	\$ 275,853,608	\$ 289,307,234	\$ 21,747,220	8.1%
Human Services Assistance	\$ 48,833,480	\$ 54,697,047	\$ 55,676,299	\$ 47,601,916	\$ (7,095,131)	-13.0%
Debt - Bonds & BB&T*	\$ 41,290,560	\$ 52,304,850	\$ 52,304,952	\$ 69,706,993	\$ 17,402,143	33.3%
Other	\$ (1,154,517)	\$ (3,084,726)	\$ (1,624,961)	\$ (3,245,350)	\$ (160,624)	5.2%
Capital Outlay	\$ 3,224,137	\$ 5,055,129	\$ 5,170,773	\$ 4,348,020	\$ (707,109)	-14.0%

* Adopted amounts used for debt and Education capital.

TOTAL Expenditures	\$ 508,511,338	\$ 549,261,824	\$ 560,848,527	\$ 586,115,142	\$ 36,853,318	6.7%
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Service Area

General Government	\$ 20,819,128	\$ 24,001,780	\$ 23,414,884	\$ 23,842,271	\$ (159,509)	-0.7%
Education & School Debt*	\$ 204,462,786	\$ 222,849,429	\$ 222,849,429	\$ 244,025,871	\$ 21,176,442	9.5%
Human Services	\$ 167,074,336	\$ 179,552,482	\$ 185,073,164	\$ 181,909,959	\$ 2,357,477	1.3%
Public Safety	\$ 77,720,299	\$ 82,607,813	\$ 86,493,992	\$ 88,658,445	\$ 6,050,632	7.3%
Support Services	\$ 17,191,269	\$ 16,539,281	\$ 17,507,541	\$ 16,520,903	\$ (18,378)	-0.1%
Community Services	\$ 9,489,884	\$ 10,548,769	\$ 12,329,045	\$ 11,458,360	\$ 909,591	8.6%
Non-School Debt - Bonds & BB&T*	\$ 11,753,635	\$ 13,912,270	\$ 13,912,372	\$ 21,599,333	\$ 7,687,063	55.3%

* Adopted amounts used for debt and Education capital.

Sub-Total	\$ 508,511,338	\$ 550,011,824	\$ 561,580,427	\$ 588,015,142	\$ 38,003,318	6.9%
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LESS:

Vacancy/Position Reduction Savings	\$ -	\$ (750,000)	\$ (731,900)	\$ (1,900,000)	\$ (1,150,000)	153.3%
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TOTAL Expenditures	\$ 508,511,338	\$ 549,261,824	\$ 560,848,527	\$ 586,115,142	\$ 36,853,318	6.7%
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Revenues & Fund Balance Used

Property Taxes	\$ 275,789,609	\$ 289,097,221	\$ 289,097,221	\$ 318,287,700	\$ 29,190,479	10.1%
Federal & State Funds	\$ 84,569,792	\$ 90,610,966	\$ 95,129,938	\$ 102,498,015	\$ 11,887,049	13.1%
Sales Tax	\$ 85,961,732	\$ 85,250,000	\$ 85,320,171	\$ 77,600,000	\$ (7,650,000)	-9.0%
User Charges	\$ 36,725,316	\$ 33,573,950	\$ 33,612,049	\$ 38,125,841	\$ 4,551,891	13.6%
Other	\$ 29,324,312	\$ 25,465,645	\$ 25,830,663	\$ 22,509,023	\$ (2,956,622)	-11.6%
	\$ 512,370,762	\$ 523,997,782	\$ 528,990,042	\$ 559,020,579	\$ 35,022,797	6.7%

Fund Balance Used (all sources)*	\$ (3,859,424)	\$ 25,264,042	\$ 31,858,485	\$ 27,094,563	\$ 1,830,521	7.2%
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*May not match fiscal reports due to assumptions noted in Expenditure table.

TOTAL All Sources of Funds	\$ 508,511,338	\$ 549,261,824	\$ 560,848,527	\$ 586,115,142	\$ 36,853,318	6.7%
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**Summary of Adopted FY 2008-09 Budget
All Budgeted Funds**

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					\$	%

Internal Services Fund

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. Additional detail regarding the components in the Internal Services Fund is included on page 170 in the *Other Funds* section.

Expenditures

Risk Retention - Liability, Property, WC:							
Personnel Services	\$ 330,840	\$ 339,272	\$ 339,272	\$ 340,321	\$ 1,049	0.3%	
Operating	\$ 1,309,494	\$ 1,719,172	\$ 1,753,324	\$ 1,976,012	\$ 256,840	14.9%	
	\$ 1,640,333	\$ 2,058,444	\$ 2,092,596	\$ 2,316,333	\$ 257,889	12.5%	
Health Care & Wellness							
Operating	\$ 26,379,645	\$ 29,525,773	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%	
TOTAL Expenditures	\$ 28,019,979	\$ 31,584,217	\$ 31,618,369	\$ 32,834,442	\$ 1,250,225	4.0%	

Revenues & Fund Balance Used

Risk Retention - Liability, Property, WC:							
User Charges	\$ 1,976,034	\$ 2,058,444	\$ 2,058,444	\$ 1,416,324	\$ (642,120)	-31.2%	
Other	\$ 1,242,797	\$ -	\$ -	\$ 900,009	\$ 900,009		
	\$ 3,218,830	\$ 2,058,444	\$ 2,058,444	\$ 2,316,333	\$ 257,889	12.5%	
Fund Balance Used - Risk	\$ (1,578,497)	\$ -	\$ 34,152	\$ -	\$ -		
Health Care & Wellness							
User Charges	\$ 28,140,565	\$ 29,525,773	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%	
Other	\$ (332,929)	\$ -	\$ -	\$ -	\$ -		
	\$ 27,807,636	\$ 29,525,773	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%	
Fund Balance Used - Health	\$ (1,427,990)	\$ -	\$ -	\$ -	\$ -		
TOTAL All Sources of Funds	\$ 28,019,979	\$ 31,584,217	\$ 31,618,369	\$ 32,834,442	\$ 1,250,225	4.0%	

Room Occupancy and Tourism Development Fund

The Greensboro/Guilford County Tourism Development Authority (the Authority) is a public authority created to promote activities and programs which encourage travel and tourism to the area. Guilford County levies the occupancy tax which is the major sources of revenues for the Authority. The Room Occupancy and Tourism Development Fund accounts for the receipt and transfer of occupancy tax revenues to the Authority.

Expenditures

Operating	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,350,000	\$ 43,163	1.0%	
TOTAL Expenditures	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,350,000	\$ 43,163	1.0%	

Revenues & Fund Balance Used

Other - Occupancy Tax	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,350,000	\$ 43,163	1.0%	
Fund Balance Used	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL All Sources of Funds	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,350,000	\$ 43,163	1.0%	

**Summary of Adopted FY 2008-09 Budget
All Budgeted Funds**

	Actual FY 2006-07	Adopted FY2007-08	Amended FY 2007-08	Adopted FY 2008-09	Change vs. Adopted	
					\$	%

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.

Expenditures

Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Operating	\$ 1,167,166	\$ -	\$ 825,776	\$ -	\$ -	\$ -	-	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
TOTAL Expenditures	\$ 1,167,166	\$ -	\$ 825,776	\$ -	\$ -	\$ -	-	-

Revenues & Fund Balance Used

Federal & State Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Other	\$ 788,590	\$ -	\$ 790,000	\$ -	\$ -	\$ -	-	-
	\$ 788,590	\$ -	\$ 790,000	\$ -	\$ -	\$ -	-	-
Fund Balance	\$ 378,576	\$ -	\$ 35,776	\$ -	\$ -	\$ -	-	-
TOTAL All Sources of Funds	\$ 1,167,166	\$ -	\$ 825,776	\$ -	\$ -	\$ -	-	-

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 pages 174-175 in the *Other Funds* tab.

Expenditures

Operating	\$ 11,865,407	\$ 12,500,760	\$ 12,500,760	\$ 12,647,281	\$ 146,521	1.2%
TOTAL Expenditures	\$ 11,865,407	\$ 12,500,760	\$ 12,500,760	\$ 12,647,281	\$ 146,521	1.2%

Revenues & Fund Balance Used

Property Taxes	\$ 9,275,175	\$ 9,244,671	\$ 9,244,671	\$ 9,056,579	\$ (188,092)	-2.0%
Sales Taxes	\$ 2,876,775	\$ 2,718,707	\$ 2,721,514	\$ 2,687,602	\$ (31,105)	-1.1%
Other	\$ 160,032	\$ 113,075	\$ 113,075	\$ -	\$ (113,075)	
	\$ 12,311,982	\$ 12,076,453	\$ 12,079,260	\$ 11,744,181	\$ (332,272)	-2.8%
Fund Balance	\$ (446,575)	\$ 424,307	\$ 421,500	\$ 903,100	\$ 478,793	112.8%
TOTAL All Sources of Funds	\$ 11,865,407	\$ 12,500,760	\$ 12,500,760	\$ 12,647,281	\$ 146,521	1.2%

**Summary of Adopted FY 2008-09 Budget
All Budgeted Funds**

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					\$	%

County Building Construction Fund (Excludes Bond Proceeds and School Capital Transfers)

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

The transfer of \$500,000 approved for FY 2008-09 will be used to offset one-time capital needs of Guilford Technical Community College. These funds will come from money set aside in previous years by the Board for future capital needs.

Expenditures

Other - Transfer Out	\$ -	\$ 1,115,000	\$ 1,115,000	\$ 500,000	\$ (615,000)	-55.2%
TOTAL Expenditures	\$ -	\$ 1,115,000	\$ 1,115,000	\$ 500,000	\$ (615,000)	-55.2%

Revenues & Fund Balance Used

Other	\$ 1,811,086	\$ -	\$ -	\$ -	\$ -	-
Other - Sale of Capital Assets	\$ 1,899,999	\$ -	\$ -	\$ -	\$ -	-
Other - Transfer from General Fund	\$ 965,418	\$ -	\$ -	\$ -	\$ -	-
	\$ 4,676,503	\$ -	\$ -	\$ -	\$ -	-
Fund Balance	\$ (4,676,503)	\$ 1,115,000	\$ 1,115,000	\$ 500,000	\$ (615,000)	-55.2%
TOTAL All Sources of Funds	\$ -	\$ 1,115,000	\$ 1,115,000	\$ 500,000	\$ (615,000)	-55.2%

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	Actual FY 2006-07	Adopted FY2007-08	Amended FY 2007-08	Adopted FY 2008-09	Change vs. Adopted	
					\$	%
Summary - All Budgeted Funds						
Expenditures						
<i>Category</i>						
Personnel Services	\$ 165,069,436	\$ 173,068,782	\$ 173,807,128	\$ 178,736,650	\$ 5,667,868	3.3%
Operating Expenses*	\$ 296,720,778	\$ 315,612,556	\$ 325,160,078	\$ 338,798,636	\$ 23,186,080	7.3%
Human Services Assistance	\$ 48,833,480	\$ 54,697,047	\$ 55,676,299	\$ 47,601,916	\$ (7,095,131)	-13.0%
Debt - Bonds & BB&T*	\$ 41,290,560	\$ 52,304,850	\$ 52,304,952	\$ 69,706,993	\$ 17,402,143	33.3%
Other	\$ (1,154,517)	\$ (1,969,726)	\$ (509,961)	\$ (2,745,350)	\$ (775,624)	39.4%
Capital Outlay	\$ 3,224,137	\$ 5,055,129	\$ 5,170,773	\$ 4,348,020	\$ (707,109)	-14.0%
<i>* Adopted amounts used for debt and Education capital.</i>						
TOTAL Expenditures	\$ 553,983,875	\$ 598,768,638	\$ 611,609,269	\$ 636,446,865	\$ 37,678,227	6.3%
<i>Service Area</i>						
General Government	\$ 48,839,107	\$ 56,700,997	\$ 56,148,253	\$ 57,176,713	\$ 475,716	0.8%
Education & School Debt*	\$ 204,462,786	\$ 222,849,429	\$ 222,849,429	\$ 244,025,871	\$ 21,176,442	9.5%
Human Services	\$ 167,074,336	\$ 179,552,482	\$ 185,073,164	\$ 181,909,959	\$ 2,357,477	1.3%
Public Safety	\$ 90,752,872	\$ 95,108,573	\$ 99,820,528	\$ 101,305,726	\$ 6,197,153	6.5%
Support Services	\$ 17,191,269	\$ 16,539,281	\$ 17,507,541	\$ 16,520,903	\$ (18,378)	-0.1%
Community Services	\$ 13,909,870	\$ 14,855,606	\$ 17,029,882	\$ 15,808,360	\$ 952,754	6.4%
Non-School Debt - Bonds & BB&T*	\$ 11,753,635	\$ 13,912,270	\$ 13,912,372	\$ 21,599,333	\$ 7,687,063	55.3%
<i>* Adopted amounts used for debt and Education capital.</i>						
Sub-Total	\$ 553,983,875	\$ 599,518,638	\$ 612,341,169	\$ 638,346,865	\$ 38,828,227	6.5%
LESS:						
Vacancy/Position Reduction Savings	\$ -	\$ (750,000)	\$ (731,900)	\$ (1,900,000)	\$ (1,150,000)	153.3%
TOTAL Expenditures	\$ 553,983,875	\$ 598,768,638	\$ 611,609,269	\$ 636,446,865	\$ 37,678,227	6.3%
LESS:						
Transfers between Funds	\$ (965,418)	\$ (1,115,000)	\$ (1,115,000)	\$ (500,000)	\$ 615,000	-55.2%
Internal Fund User Charges	\$ (30,116,598)	\$ (31,584,217)	\$ (31,584,217)	\$ (31,934,433)	\$ (350,216)	1.1%
Net Expenditures	\$ 522,901,859	\$ 566,069,421	\$ 578,910,052	\$ 604,012,432	\$ 37,943,011	6.7%
Revenues & Fund Balance Used						
Property Taxes	\$ 285,064,784	\$ 298,341,892	\$ 298,341,892	\$ 327,344,279	\$ 29,002,387	9.7%
Federal & State Funds	\$ 84,569,792	\$ 90,610,966	\$ 95,129,938	\$ 102,498,015	\$ 11,887,049	13.1%
Sales Tax	\$ 88,838,506	\$ 87,968,707	\$ 88,041,685	\$ 80,287,602	\$ (7,681,105)	-8.7%
User Charges	\$ 66,841,915	\$ 65,158,167	\$ 65,196,266	\$ 70,060,274	\$ 4,902,107	7.5%
Other	\$ 40,279,291	\$ 29,885,557	\$ 31,434,575	\$ 27,759,032	\$ (2,126,525)	-7.1%
	\$ 565,594,288	\$ 571,965,289	\$ 578,144,356	\$ 607,949,202	\$ 35,983,913	6.3%
Fund Balance Used (all sources)*	\$ (11,610,413)	\$ 26,803,349	\$ 33,464,913	\$ 28,497,663	\$ 1,694,314	6.3%
<i>*May not match fiscal reports due to assumptions noted in Expenditure table.</i>						
TOTAL Revenues/Fund Balance	\$ 553,983,875	\$ 598,768,638	\$ 611,609,269	\$ 636,446,865	\$ 37,678,227	6.3%
LESS:						
Transfers between Funds	\$ (965,418)	\$ (1,115,000)	\$ (1,115,000)	\$ (500,000)	\$ 615,000	-55.2%
Internal Fund User Charges	\$ (30,116,598)	\$ (31,584,217)	\$ (31,584,217)	\$ (31,934,433)	\$ (350,216)	1.1%
Net Revenues/Fund Balance	\$ 522,901,859	\$ 566,069,421	\$ 578,910,052	\$ 604,012,432	\$ 37,943,011	6.7%

