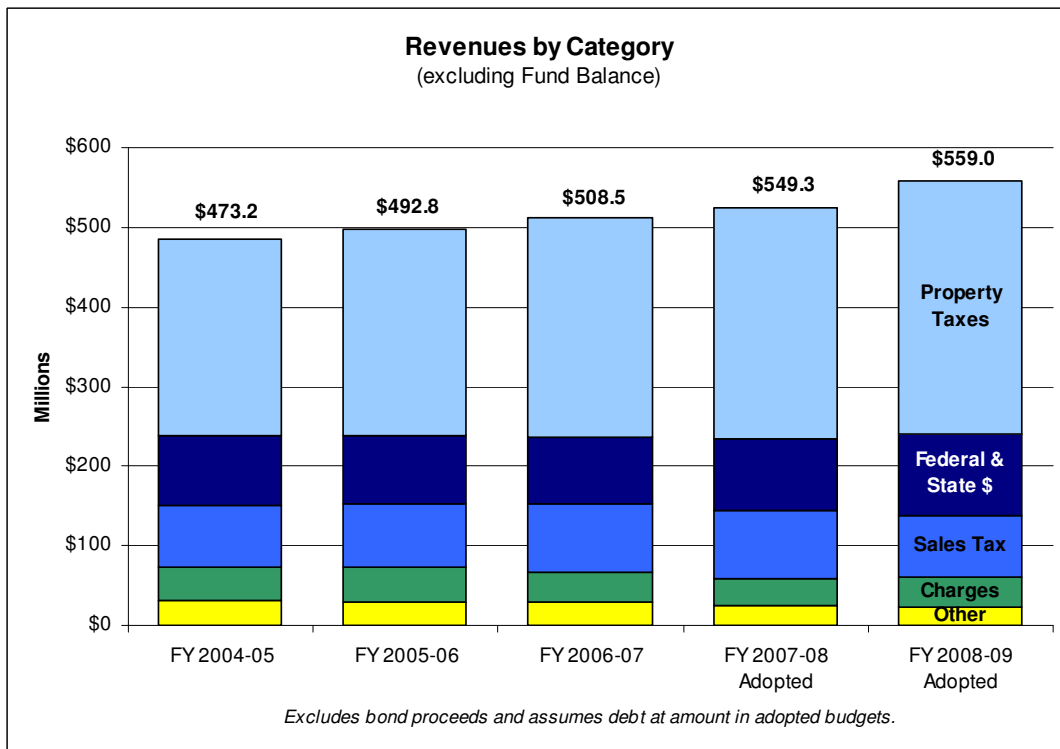
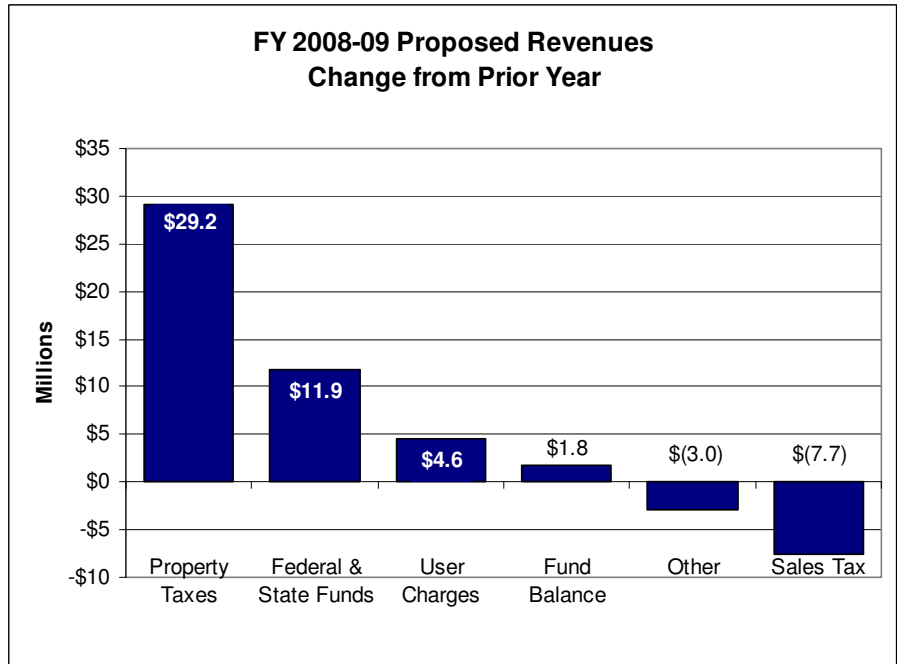


# General Fund Revenues

Proposed General Fund revenues and appropriated fund balance for FY 2008-09 total \$586,115,142. This is 6.7% (\$36.85 million) higher than the budget approved for FY 2007-08. Property Tax revenues will account for 54% of the total revenue budget next fiscal year. The next largest sources of funds for general county operations are Federal and State Funds (17%) and Sales Tax revenues (13%).

The FY 2008-09 adopted budget includes a general county wide tax rate of \$0.7374 for each \$100 of assessed property valuation. This is an increase of 4.6 cents over the tax rate during FY 2008-09. Property Tax revenues, including payments and penalties for taxes due in prior years, will increase \$29.2 million in FY 2008-09. In addition, the County expects an increase in Federal and State funds (+\$11.9 million) and revenues derived from User Charges/Fees (+\$4.6 million).

Recent state legislation tied to Medicaid relief will result in the state retaining a portion of sales tax revenues previously received by Guilford County. As a result, sales tax revenues are expected to fall by \$7.7 million. Additional details regarding the county's revenues are available on the following pages.

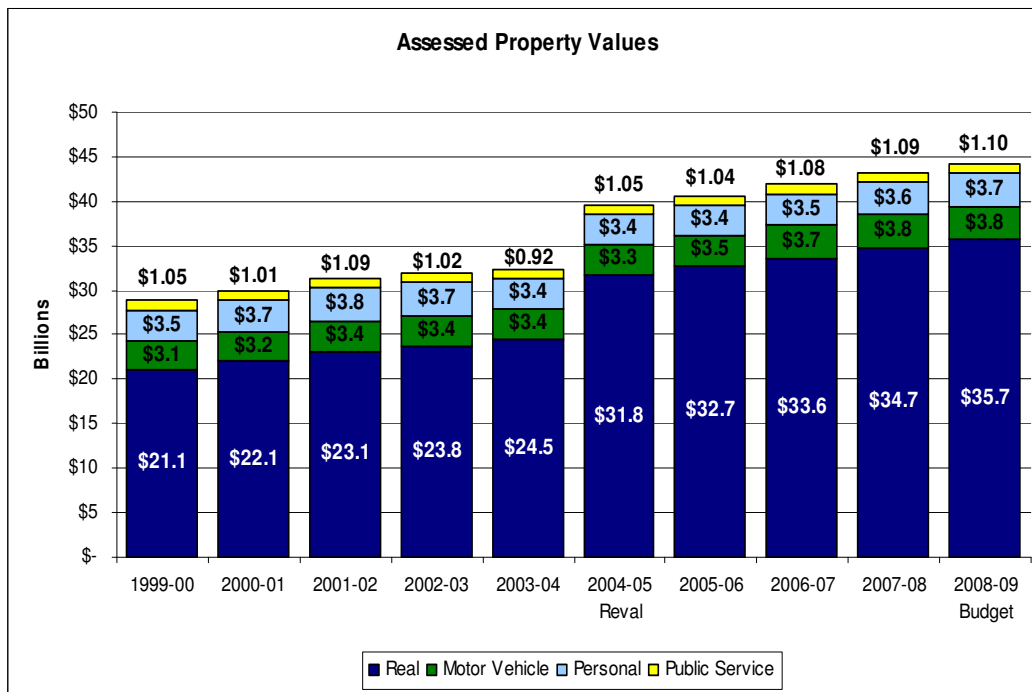


Property tax revenues are the largest source of funds for Guilford County. Property tax revenues are based on the assessed value of property in the county, the tax rate set by the Board of Commissioners, and a collection rate that represents the actual percentage of the total tax levy the county can reasonably expect to collect. For FY 2008-2009, the ad valorem property tax is estimated to generate approximately 54% of total General Fund revenues, or nearly \$318.3 million. Current year taxes (i.e., taxes paid on time) will generate \$316.3 million of the total revenues estimated for next year, while the remaining \$2,000,000 will come from payments made for taxes originally due in prior years.

*Assessed Value of Taxable Property*

Like all North Carolina counties, Guilford County levies a property tax on four general types of property: Real Property (e.g., houses, land); Motor Vehicles/Automobiles; Personal Property (e.g., boats, business machinery); and property held by businesses that is routinely moved among various jurisdictions in the course of normal business, such as property owned by utilities, railroads, and trucking companies (called Public Service property).

For FY 2008-2009, the total assessed valuation of all types of taxable property in Guilford County is estimated to be approximately \$44,204,500,000. This reflects an increase of 2.4%, slightly less than the 3% experienced in FY 2007-2008. This growth rate is based on the Tax Department’s review of activity since FY 2007-2008 values were set and uncertainty regarding economic conditions over the next fiscal year.



**Total Assessed Property Values  
All Property Types**

	99-00	00-01	01-02	02-03	03-04	Reval 04-05	05-06	06-07	07-08	Budget 08-09
Value	\$ 28.8	\$ 30.0	\$ 31.3	\$ 31.9	\$ 32.2	\$ 39.6	\$ 40.6	\$ 41.9	\$ 43.2	\$ 44.2
	<i>Billions</i>									

As the chart below indicates, Real and Personal property values are estimated to increase by 2.7% and 2.0%, respectively. Motor vehicle values showed no real growth from FY 2006-07 to FY 2007-08. No growth in vehicle values is projected for FY 2008-2009, reflecting the concern that discretionary consumer spending for items such as new cars will show no significant increase over the next year. Finally, Public Service property values are established by the state at 100% of value. In the fourth year following a county wide property revaluation, Public Service companies are eligible to request a reduction in property value to better reflect the current sales to assessed value ratio in the county. FY 2008-2009 is the first year Public Service companies may apply for this adjustment. As a result, no increase in value is projected for this property class.

	Percentage Change in Assessed Property Values				
	Type of Property				
	Real	Motor Vehicles	Personal	Public Service	Total
FY 2006-07	2.8%	8.4%	2.7%	3.2%	3.3%
FY 2007-08	3.4%	0.0%	3.1%	1.4%	3.1%
FY 2008-09 Estimated	2.7%	0.0%	2.0%	0.7%	2.4%

*Property Tax Rate*

The FY 2008-2009 budget includes a property tax rate of 73.74 cents for every \$100 of assessed property valuation. This represents an increase of 4.6 cents over the FY 2007-2008 rate of 69.14. In dollars, this means a property owner in Guilford County would pay \$737.40 in property taxes in FY 2008-2009 for each \$100,000 of taxable property owned. This would be an increase of \$46 (for each \$100,000 of property) over the amount paid in FY 2007-2008.

*Collection Rate*

When estimating property tax revenues, North Carolina counties must consider the fact that they will not collect 100% of the total taxes billed in a given year. To comply with this requirement, all counties, including Guilford County, apply a collection rate percentage to the estimated total property tax levy. The collection rate used cannot be more than the percentage of taxes actually collected during the prior fiscal year. In Guilford County, the overall collection rate was 98.65% in FY 2006-07.

The FY 2008-09 budget assumes a collection rate of 97.5%. This is about 1% below the maximum rate the county could use and reflects the growing concern over the strength of our national and local economies. As the level of economic uncertainty increases, so does the need to conservatively budget the county's largest source of revenue. Not only does this approach guard against a decline in property tax collections, it also provides a small margin of protection against declines in other revenues (such sales taxes) that are highly sensitive to changing economic conditions.

***Federal and State Funds***

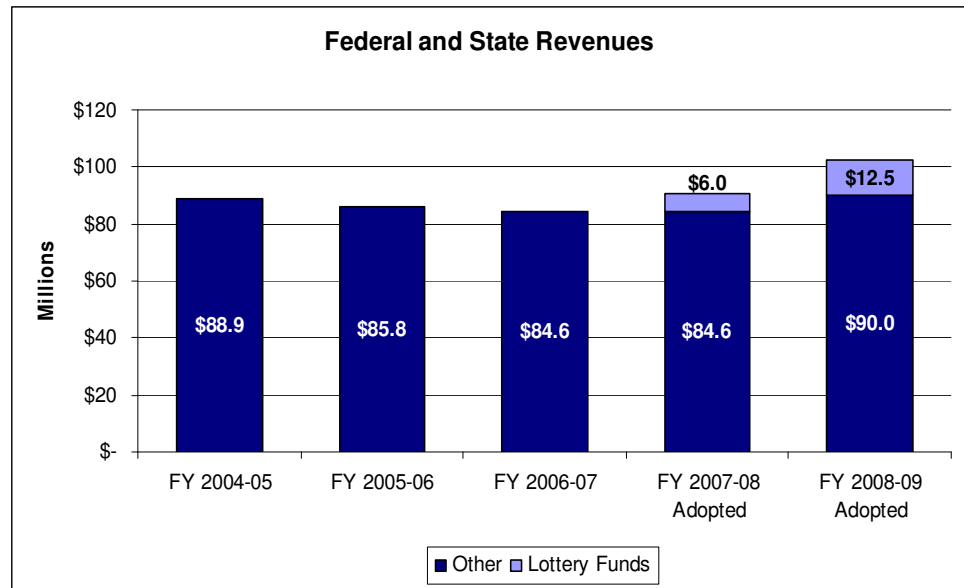
***\$102,498,015***

Guilford County expects to receive just under \$102.5 million in revenues from the federal and state government, or about 17.5% of total General Fund revenues. This represents an increase of nearly \$11.9 million (13.1%) over the FY 2007-08 budget.

Nearly all of the federal and state revenue expected to be received in FY 2008-2009 will be used to offset the costs for the Public Health, Social Services, and Mental Health departments. These departments are responsible for administering a number of state and federal programs (see descriptions of their services in the

Human Services section of this document) and receive outside funds for doing so. Some of the increase in this revenue source is related to the addition of 16 new positions in Social Services and Public Health. These positions will be funded 100% from additional federal and state revenues or client fees.

FY 2007-08 was the first year the County began using revenues from the state lottery to fund additional debt service for construction projects of the Guilford County Schools. Lottery funds can only be used for debt service on borrowing conducted after 2003 or for selected school capital needs. The budget includes a total of \$12.5 million of lottery funds -- \$8 million from estimated current year collections and \$4.5 million from prior year collections being held in the county's name by the state.



**Sales Tax**

**\$77,600,000**

Sales Tax revenues are expected to generate \$77,600,000 next fiscal year, or about 13.2% of total county revenues. As a result of recently enacted Medicaid relief legislation (discussed below), this amount is 9% lower than the \$82,500,000 in revenues included in the FY 2007-08 budget.

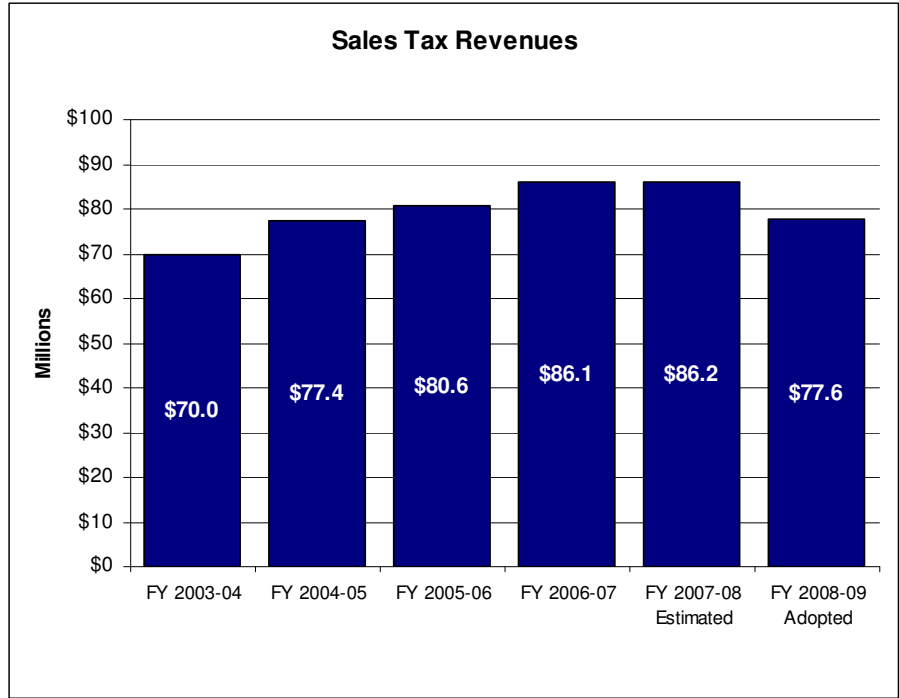
The North Carolina General Assembly allows counties to levy up to four individual local option sales taxes that total 2.5% (one 1.0% tax and three 0.50% taxes). These local taxes are in addition to the state's sales tax of up to 4.25%, depending on the product purchased. As a result, consumers pay between 2.0% and 6.75% sales tax on their purchases in Guilford County. (This allocation of sales tax will change during FY 2008-09 as discussed below.)

Although consumers pay these taxes in Guilford County, the actual amount of sales tax revenues returned to the local governments in the county depends on a number of factors, including Guilford County's share of the total state population, the strength of local collections, and sales tax performance statewide. Once the total amount of sales tax returned to the county as a whole is determined, the amount of revenue a particular local government receives is based on the unit's property tax levy compared to the levies for all local units of government during the prior fiscal year. For instance, in FY 2007-08 the property taxes levied by Guilford County Government represented 58.6% of all of the property taxes levied in the county. As a result, Guilford County can expect to receive 58.6% of the total sales tax revenues returned to county as a whole in FY 2008-09. This amount varies from year to year as both the assessed values and property tax rates change in various jurisdictions.

The state's slowing economy continues to impact sales tax revenues. At the time this budget was prepared, total year-to-date sales tax revenues distributed to all local governments in Guilford County were about 1% higher than last year, with some components showing no growth, particularly in recent months. Given the current year's weak performance and the effect rising fuel and food prices could have on discretionary

spending, this budget assumes no growth in the total amount of overall sales tax revenues returned to the county as a whole over the next fiscal year.

Beginning in October 2008, the state of North Carolina will retain the revenues generated by half of one of the 0.5% local option taxes as part of the Medicaid relief legislation approved last year by the General Assembly. In exchange for taking this revenue stream from counties, the state will pay 50% of the counties' Medicaid costs after October 2008. Because municipalities receive a portion of the sales taxes generated in their counties, the legislation also includes a provision that counties hold municipalities harmless from any sales tax losses. This hold harmless amount is projected to be nearly \$3.6 million next fiscal year. Although the relief



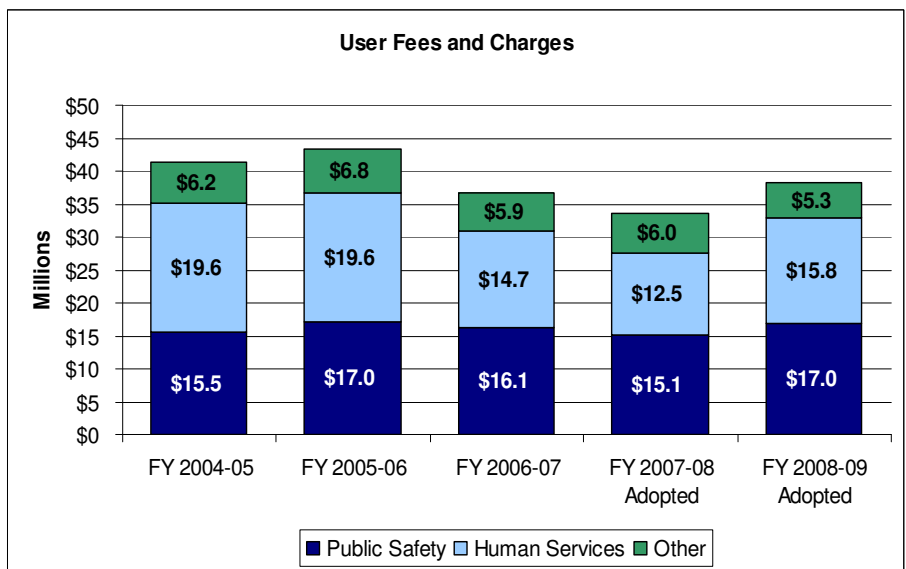
legislation does not require the county to protect fire districts or other tax districts against any sales tax losses, the adopted budget assumes \$175,000 in hold harmless funds for these districts.

The net effect of all of the items discussed above is that Guilford County Government's sales tax revenues will decline approximately 10% from the amount expected in FY 2008-09.

**User Fees and Charges**

**\$38,125,841**

Guilford County departments expect to generate over \$38.1 million from fees and other charges for services (6.5% of total), such as fees for ambulance transportation, marriage licenses, and medical visits to the Health Department and Mental Health. Most user fees and charges are collected by Public Safety and Human Services departments. The FY 2008-09 budget projects an increase of \$4.55 million, or 13.6%, over the current year's budget.



The adopted budget includes fee increases for selected Health

Department and medical transport services. Please see the detail pages for the Health Department (in the Human Services section) and Emergency Services (in the Public Safety section) for more detail.

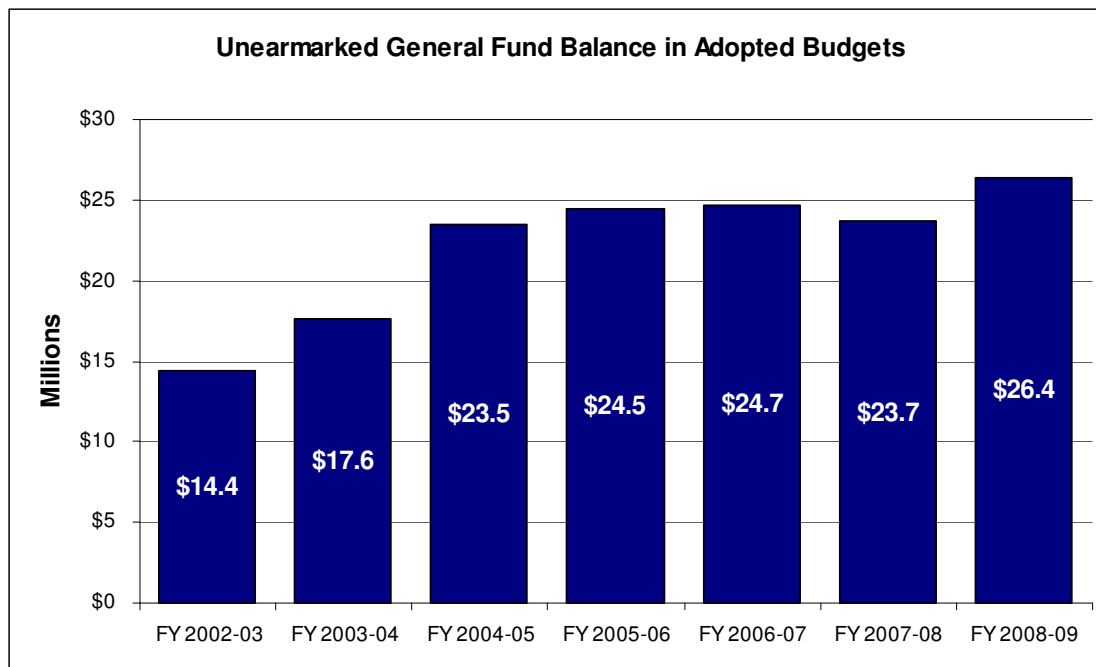
The expected receipt of additional Medicaid fees for contracted community mental health services is the primary reason for the increase in fees for FY 2008-09. Additional fees are projected for Emergency Services as budgeted revenue is projected to more accurately reflect actual revenue performance in prior years. This category also includes fees collected for planning and inspection services, court facility fees, and fees received from area municipalities for animal control and animal shelter services.

***Fund Balance (all sources)***

***\$27,094,564***

Fund Balance is the money that remains unspent after all budgeted expenditures have been made. It is generated when collected revenues exceed actual expenditures, and is important for several reasons. First, it provides cash to pay expenditures in the early part of the fiscal year before taxes are collected. In addition, it provides a source of funds during the year that can be tapped if significant unplanned expenditures occur. Finally, it may be used by the Board during the budget development process to help fund county operations.

The North Carolina Local Government Commission (LGC) recommends that counties maintain a minimum Fund Balance of 8% of General Fund expenditures to ensure sufficient funds are available to support operations and address unexpected issues. A Fund Balance of higher than 8% strengthens a local government’s financial position as it provides a greater margin of protection for operations.



The FY 2008-09 approved General Fund budget includes just over \$26.4 million of unearmarked fund balance (i.e., money that may be used for all operations). The budget also includes approximately \$683,000 in fund balance generated by, and earmarked for, certain Health Department, Law Enforcement, and Register of Deeds programs.

The chart below outlines the calculation of the Local Government Commission’s recommended reserves, as well as the total reserves associated with the FY 2008-09 budget. Due to uncertainty regarding future

economic conditions and their impact on certain revenues, such as sales tax revenues, the adopted budget assumes a fund balance reserve of 8.1%, slightly higher than the LGC's 8% recommendation.

**Available Fund Balance Analysis**

Calculation of Recommended Reserve:	
Adopted General Fund Expenditures for FY 2008-2009	\$ 586,115,142
8% Recommended Reserve per Local Government Commission	\$ 46,889,211 *
Fund Balance Analysis:	
Estimated Total Unreserved Fund Balance at 6/30/2008	\$ 73,800,000
LESS: 8% Recommended Reserve per Local Government Commission	<u>\$ (46,889,211)</u>
Fund Balance available above Recommended Reserve	\$ 26,910,789
LESS: Fund Balance included in Proposed Budget for FY 2008-09	<u>\$ (26,411,921)</u>
Additional Reserve above LGC Recommendation	\$ 498,868 *
Proposed Reserves:	
* Total Reserves	\$ 47,388,079
* Total Reserves as a % of Proposed General Fund Expenditures	8.1%

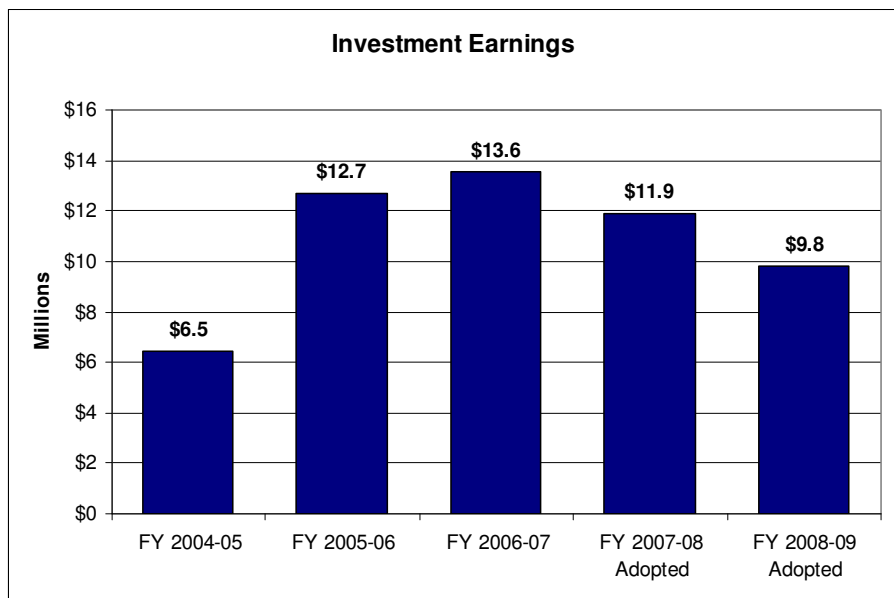
**Other Revenues**

**\$22,509,023**

In FY 2008-09, Guilford County expects to receive \$22.5 million in Other Revenues for the General Fund outside the categories listed above. These revenues are from a number of sources, including penalties for late payment of property taxes, cable television franchise revenues, and grants or donations from various organizations.

This total includes \$500,000 transferred from the County Building Construction Fund to offset the additional \$500,000 allocated to Guilford Technical Community College for one-time capital needs associated with the new northwest campus and improvements in the aviation program. These funds will come from funds set aside by the Board of Commissioners in previous years for large capital expenditures.

Also included in this category is \$9,845,000 of expected investment earnings. This represents a reduction of over \$2 million from last fiscal year and reflects weak interest rates and lower investment balances compared to the prior year.



## General Fund Revenues

Revenue Category	Actual	Adopted	Amended	Adopted	Change vs. Adopted	
	FY 2006-07	FY2007-08	FY 2007-08	FY 2008-09	\$	%
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* (all sources)	\$ (3,859,424)	\$ 25,264,042	\$ 31,858,485	\$ 27,094,563	\$ 1,830,521	7.2%
<i>*May not match fiscal reports due to assumptions noted in Expenditure table.</i>						
<b>TOTAL</b>	<b>\$ 508,511,338</b>	<b>\$ 549,261,824</b>	<b>\$ 560,848,527</b>	<b>\$ 586,115,142</b>	<b>\$ 36,853,318</b>	<b>6.7%</b>

## Revenue Detail

### Property Taxes

General Fund Level	\$ 275,789,609	\$ 289,097,221	\$ 289,097,221	\$ 318,287,700	\$ 29,190,479	10.1%
--------------------	----------------	----------------	----------------	----------------	---------------	-------

### Federal & State Funds

County Administration	\$ -	\$ -	\$ 100,000	\$ -	\$ -	
Elections	\$ -	\$ -	\$ -	\$ -	\$ -	
Planning And Development	\$ -	\$ -	\$ -	\$ -	\$ -	
Community & Economic Dev	\$ -	\$ -	\$ -	\$ -	\$ -	
Geographic Inform. System	\$ 21,393	\$ -	\$ -	\$ -	\$ -	
General Fund Level	\$ 1,060,902	\$ 637,000	\$ 637,000	\$ 1,405,000	\$ 768,000	120.6%
Public Health	\$ 7,124,819	\$ 6,883,723	\$ 7,792,252	\$ 7,977,237	\$ 1,093,514	15.9%
Mental Health	\$ 22,282,734	\$ 22,024,137	\$ 23,416,414	\$ 22,856,206	\$ 832,069	3.8%
Social Services	\$ 43,481,685	\$ 44,644,192	\$ 45,716,797	\$ 47,349,126	\$ 2,704,934	6.1%
Temp Asst Needy Families	\$ 15,772	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
Medical Assistance	\$ 1,349,853	\$ 2,442,099	\$ 2,442,099	\$ 2,078,751	\$ (363,348)	-14.9%
Child Support Enforcement	\$ 5,517,182	\$ 5,401,135	\$ 5,401,135	\$ 5,323,005	\$ (78,130)	-1.4%
Transportation-Human Serv	\$ 973,394	\$ 895,322	\$ 898,496	\$ 1,332,548	\$ 437,226	48.8%
Veteran Services	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
Cooperative Extension Service	\$ 2,000	\$ -	\$ -	\$ -	\$ -	
Coordinated Services	\$ 500,952	\$ 530,667	\$ 1,094,541	\$ 530,667	\$ -	0.0%
Law Enforcement	\$ 394,326	\$ 67,666	\$ 389,432	\$ 67,666	\$ -	0.0%
Emergency Services	\$ 742,202	\$ 52,000	\$ 178,115	\$ 45,000	\$ (7,000)	-13.5%
Court Alternatives	\$ 318,891	\$ 330,325	\$ 360,957	\$ 343,357	\$ 13,032	3.9%
Other Protection	\$ -	\$ -	\$ -	\$ -	\$ -	
Solid Waste	\$ 751,916	\$ 659,000	\$ 659,000	\$ 644,150	\$ (14,850)	-2.3%
Soil & Water Conservation	\$ 29,770	\$ 26,700	\$ 26,700	\$ 28,302	\$ 1,602	6.0%
Culture-Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	
Economic Devel & Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ 6,000,000	\$ 6,000,000	\$ 12,500,000	\$ 6,500,000	108.3%
	\$ 84,569,792	\$ 90,610,966	\$ 95,129,938	\$ 102,498,015	\$ 11,887,049	13.1%

### Sales Tax

General Fund Level	\$ 85,961,732	\$ 85,250,000	\$ 85,320,171	\$ 77,600,000	\$ (7,650,000)	-9.0%
--------------------	---------------	---------------	---------------	---------------	----------------	-------

## General Fund Revenues

	Actual		Adopted		Amended		Adopted		Change vs. Adopted	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	FY 2008-09	\$	%	
<b>User Charges</b>										
County Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Finance	\$ 118,710	\$ 83,500	\$ 83,500	\$ 83,500	\$ 83,500	\$ 83,500	\$ 83,500	\$ -	0.0%	
Information Services	\$ 166,756	\$ 15,000	\$ 15,000	\$ 15,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ (9,000)	-60.0%	
Tax	\$ 1,221,981	\$ 1,290,375	\$ 1,290,375	\$ 1,290,375	\$ 1,344,124	\$ 1,344,124	\$ 1,344,124	\$ 53,749	4.2%	
Register Of Deeds	\$ 2,800,778	\$ 2,918,080	\$ 2,918,080	\$ 2,918,080	\$ 2,382,610	\$ 2,382,610	\$ 2,382,610	\$ (535,470)	-18.4%	
Elections	\$ 88,589	\$ 262,450	\$ 262,450	\$ 262,450	\$ 30,400	\$ 30,400	\$ 30,400	\$ (232,050)	-88.4%	
Planning And Development	\$ 104,332	\$ 102,900	\$ 102,900	\$ 102,900	\$ 93,900	\$ 93,900	\$ 93,900	\$ (9,000)	-8.7%	
Community & Economic Dev	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Facilities	\$ 9,344	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%	
Security	\$ 66,012	\$ 54,109	\$ 54,109	\$ 54,109	\$ 54,109	\$ 54,109	\$ 54,109	\$ -	0.0%	
Property Mgmt/Courts	\$ 1,286,840	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 50,000	4.2%	
General Fund Level	\$ 100,535	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%	
Public Health	\$ 8,516,789	\$ 8,067,871	\$ 8,067,871	\$ 8,096,970	\$ 8,760,220	\$ 8,760,220	\$ 8,760,220	\$ 692,349	8.6%	
Mental Health	\$ 5,644,991	\$ 3,903,056	\$ 3,903,056	\$ 3,903,056	\$ 6,496,500	\$ 6,496,500	\$ 6,496,500	\$ 2,593,444	66.4%	
Social Services	\$ 469,824	\$ 438,000	\$ 438,000	\$ 445,000	\$ 485,000	\$ 485,000	\$ 485,000	\$ 47,000	10.7%	
Child Support Enforcement	\$ 14,198	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ -	0.0%	
Transportation-Human Serv	\$ 56,368	\$ 59,000	\$ 59,000	\$ 59,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 27,000	45.8%	
Law Enforcement	\$ 3,712,882	\$ 3,535,947	\$ 3,535,947	\$ 3,535,947	\$ 3,612,649	\$ 3,612,649	\$ 3,612,649	\$ 76,702	2.2%	
Emergency Services	\$ 7,962,348	\$ 7,115,000	\$ 7,115,000	\$ 7,117,000	\$ 8,919,499	\$ 8,919,499	\$ 8,919,499	\$ 1,804,499	25.4%	
Inspections	\$ 1,553,741	\$ 1,736,100	\$ 1,736,100	\$ 1,736,100	\$ 1,546,000	\$ 1,546,000	\$ 1,546,000	\$ (190,100)	-10.9%	
Court Alternatives	\$ 1,592,622	\$ 1,409,141	\$ 1,409,141	\$ 1,409,141	\$ 1,402,426	\$ 1,402,426	\$ 1,402,426	\$ (6,715)	-0.5%	
Animal Services	\$ 1,230,687	\$ 1,248,421	\$ 1,248,421	\$ 1,248,421	\$ 1,439,184	\$ 1,439,184	\$ 1,439,184	\$ 190,763	15.3%	
Solid Waste	\$ 6,990	\$ 8,000	\$ 8,000	\$ 8,000	\$ 6,720	\$ 6,720	\$ 6,720	\$ (1,280)	-16.0%	
	\$ 36,725,316	\$ 33,573,950	\$ 33,573,950	\$ 33,612,049	\$ 38,125,841	\$ 38,125,841	\$ 38,125,841	\$ 4,551,891	13.6%	
<b>Other</b>										
<b>Investment Earnings</b>										
Information Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Register Of Deeds	\$ 51,995	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%	
General Fund Level	\$ 13,556,721	\$ 11,885,000	\$ 11,885,000	\$ 11,885,000	\$ 9,825,000	\$ 9,825,000	\$ 9,825,000	\$ (2,060,000)	-17.3%	
Public Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Law Enforcement	\$ 53,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ 13,661,793	\$ 11,905,000	\$ 11,905,000	\$ 11,905,000	\$ 9,845,000	\$ 9,845,000	\$ 9,845,000	\$ (2,060,000)	-17.3%	
<b>Transfers</b>										
General Fund Level	\$ -	\$ 1,115,000	\$ 1,115,000	\$ 1,115,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ (615,000)	-55.2%	
<b>Other</b>										
County Administration	\$ 608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
County Attorney	\$ 7,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Human Resources	\$ 2,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Internal Audit	\$ 1	\$ -	\$ -	\$ 7,000	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500		
Finance	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Purchasing	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Information Services	\$ 487,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Tax	\$ 244,235	\$ 241,000	\$ 241,000	\$ 241,000	\$ 124,000	\$ 124,000	\$ 124,000	\$ (117,000)	-48.5%	
Register Of Deeds	\$ 3,876,165	\$ 3,621,000	\$ 3,621,000	\$ 3,621,000	\$ 3,685,600	\$ 3,685,600	\$ 3,685,600	\$ 64,600	1.8%	
Elections	\$ 810	\$ 452,500	\$ 452,500	\$ 452,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ (450,000)	-99.4%	
Planning And Development	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%	
Facilities	\$ 850,383	\$ 813,501	\$ 813,501	\$ 813,501	\$ 966,074	\$ 966,074	\$ 966,074	\$ 152,573	18.8%	
Security	\$ 14,376	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.0%	
Property Mgmt/Courts	\$ 6,846	\$ 7,180	\$ 7,180	\$ 7,180	\$ 6,684	\$ 6,684	\$ 6,684	\$ (496)	-6.9%	

## General Fund Revenues

	Actual FY 2006-07	Adopted FY2007-08	Amended FY 2007-08	Adopted FY 2008-09	Change vs. Adopted	
					\$	%
Parking & Fleet Operation	\$ 310,235	\$ 340,374	\$ 340,374	\$ 286,587	\$ (53,787)	-15.8%
General Fund Level	\$ 2,310,192	\$ 2,365,000	\$ 2,365,000	\$ 2,000,000	\$ (365,000)	-15.4%
Public Health	\$ 799,484	\$ 872,663	\$ 1,136,760	\$ 1,409,464	\$ 536,801	61.5%
Mental Health	\$ 12,371	\$ 215,620	\$ 215,620	\$ 2,000	\$ (213,620)	-99.1%
Social Services	\$ 814,173	\$ 817,700	\$ 817,700	\$ 947,683	\$ 129,983	15.9%
Child Support Enforcement	\$ 413,875	\$ 325,234	\$ 325,234	\$ 325,234	\$ -	0.0%
Transportation-Human Serv	\$ 407	\$ -	\$ -	\$ -	\$ -	
Cooperative Extension Service	\$ -	\$ -	\$ 5,000	\$ -	\$ -	
Law Enforcement	\$ 1,389,074	\$ 255,400	\$ 340,865	\$ 255,200	\$ (200)	-0.1%
Emergency Services	\$ 1,467,059	\$ 1,365,026	\$ 1,368,482	\$ 1,364,643	\$ (383)	0.0%
Inspections	\$ 118	\$ 200	\$ 200	\$ 35,100	\$ 34,900	17450.0%
Court Alternatives	\$ 578	\$ -	\$ -	\$ -	\$ -	
Animal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Protection	\$ 2,000	\$ -	\$ -	\$ -	\$ -	
Solid Waste	\$ 13,704	\$ 3,000	\$ 3,000	\$ 15,000	\$ 12,000	400.0%
Soil & Water Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	
Culture-Recreation	\$ 6,300	\$ 8,700	\$ 8,700	\$ 8,700	\$ -	0.0%
Debt Service	\$ 2,631,870	\$ 730,447	\$ 730,447	\$ 712,954	\$ (17,493)	-2.4%
	\$ 15,662,520	\$ 12,445,645	\$ 12,810,663	\$ 12,164,023	\$ (281,622)	-2.3%
Total Other	\$ 29,324,312	\$ 25,465,645	\$ 25,830,663	\$ 22,509,023	\$ (2,956,622)	-11.6%
<b>Total Revenues</b>	<b>\$ 512,370,762</b>	<b>\$ 523,997,782</b>	<b>\$ 528,990,042</b>	<b>\$ 559,020,579</b>	<b>\$ 35,022,797</b>	<b>6.7%</b>
<b>Fund Balance</b>						
General Fund Level	\$ (6,319,537)	\$ 23,745,622	\$ 29,525,661	\$ 26,411,921	\$ 2,666,299	11.2%
Information Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Register Of Deeds	\$ 956,085	\$ 435,604	\$ 435,604	\$ 424,208	\$ (11,396)	-2.6%
Elections	\$ 1,696	\$ -	\$ -	\$ -	\$ -	
Public Health	\$ 438,791	\$ 593,645	\$ 597,899	\$ 232,331	\$ (361,314)	-60.9%
Mental Health	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ (200,000)	-100.0%
Law Enforcement	\$ 1,136,262	\$ -	\$ 804,414	\$ 26,103	\$ 26,103	
Inspections	\$ 6,510	\$ -	\$ -	\$ -	\$ -	
Other Protection	\$ 359,000	\$ 289,171	\$ 289,171	\$ -	\$ (289,171)	-100.0%
Solid Waste	\$ (638,231)	\$ -	\$ 5,736	\$ -	\$ -	
	\$ (3,859,424)	\$ 25,264,042	\$ 31,858,485	\$ 27,094,563	\$ 1,830,521	7.2%
<b>TOTAL</b>	<b>\$ 508,511,338</b>	<b>\$ 549,261,824</b>	<b>\$ 560,848,527</b>	<b>\$ 586,115,142</b>	<b>\$ 36,853,318</b>	<b>6.7%</b>