

## 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	Actual	Adopted	Amended	Proposed	Change vs. Adopted	
	FY 2005-06	FY 2006-07	FY2007-08	FY 2007-08	FY 2008-09	\$	%
<b>Expenditures</b>							
Risk Retention - Liability, Property, WC							
Personnel Services	\$ 249,203	\$ 330,840	\$ 339,272	\$ 339,272	\$ 340,321	\$ 1,049	0.3%
Operating	\$ 1,510,135	\$ 1,309,494	\$ 1,719,172	\$ 1,753,324	\$ 1,976,012	\$ 256,840	14.9%
	\$ 1,759,338	\$ 1,640,333	\$ 2,058,444	\$ 2,092,596	\$ 2,316,333	\$ 257,889	12.5%
Health Care & Wellness							
Operating	\$ 25,980,827	\$ 26,379,645	\$ 29,525,773	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%
<b>TOTAL</b>	<b>\$ 27,740,165</b>	<b>\$ 28,019,979</b>	<b>\$ 31,584,217</b>	<b>\$ 31,618,369</b>	<b>\$ 32,834,442</b>	<b>\$ 1,250,225</b>	<b>4.0%</b>

### Revenues & Fund Balance Used

Risk Retention - Liability, Property, WC							
User Charges	\$ 2,006,145	\$ 1,976,034	\$ 2,058,444	\$ 2,058,444	\$ 1,416,324	\$ (642,120)	-31.2%
Investment Earnings	\$ 850,380	\$ 1,242,797	\$ -	\$ -	\$ 900,009	\$ 900,009	
	\$ 2,856,525	\$ 3,218,830	\$ 2,058,444	\$ 2,058,444	\$ 2,316,333	\$ 257,889	12.5%
Fund Balance (Risk)	\$ (1,097,187)	\$ (1,578,497)	\$ -	\$ 34,152	\$ -	\$ -	
Health Care & Wellness							
User Charges	\$ 26,629,457	\$ 28,140,565	\$ 29,525,773	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%
Investment Earnings	\$ (209,738)	\$ (332,929)	\$ -	\$ -	\$ -	\$ -	
	\$ 26,419,718	\$ 27,807,636	\$ 29,525,773	\$ 29,525,773	\$ 30,518,109	\$ 992,336	3.4%
Fund Balance (Health)	\$ (438,891)	\$ (1,427,990)	\$ -	\$ -	\$ -		
<b>TOTAL</b>	<b>\$ 27,740,165</b>	<b>\$ 28,019,979</b>	<b>\$ 31,584,217</b>	<b>\$ 31,618,369</b>	<b>\$ 32,834,442</b>	<b>\$ 1,250,225</b>	<b>4.0%</b>

## 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	Actual	Adopted	Amended	Proposed	Change vs. Adopted	
	FY 2005-06	FY 2006-07	FY2007-08	FY 2007-08	FY 2008-09	\$	%
<b>Expenditures</b>							
Operating	\$ 4,485,837	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,350,000	\$ 43,163	1.0%
<b>TOTAL</b>	<b>\$ 4,485,837</b>	<b>\$ 4,419,986</b>	<b>\$ 4,306,837</b>	<b>\$ 4,700,837</b>	<b>\$ 4,350,000</b>	<b>\$ 43,163</b>	<b>1.0%</b>
<b>Revenues</b>							
Other	\$ 4,485,837	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,350,000	\$ 43,163	1.0%
<b>TOTAL</b>	<b>\$ 4,485,837</b>	<b>\$ 4,419,986</b>	<b>\$ 4,306,837</b>	<b>\$ 4,700,837</b>	<b>\$ 4,350,000</b>	<b>\$ 43,163</b>	<b>1.0%</b>

## 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. Proceeds are forwarded to the City of Greensboro for the operation of Guilford-Metro 911.

	Actual	Actual	Adopted	Amended	Proposed	Change vs. Adopted	
	FY 2005-06	FY 2006-07	FY2007-08	FY 2007-08	FY 2008-09	\$	%
<b>Expenditures</b>							
Personnel Services	\$ 63,292	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating	\$ 829,245	\$ 1,167,166	\$ -	\$ 825,776	\$ 1,500,000	\$ 1,500,000	
Capital Outlay	\$ 102,594	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 995,131</b>	<b>\$ 1,167,166</b>	<b>\$ -</b>	<b>\$ 825,776</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	
<b>Revenues</b>							
Federal & State Funds	\$ 218,494	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	\$ 834,615	\$ 788,590	\$ -	\$ 790,000	\$ 1,400,000	\$ 1,400,000	
	\$ 1,053,110	\$ 788,590	\$ -	\$ 790,000	\$ 1,400,000	\$ 1,400,000	
Fund Balance	\$ (57,979)	\$ 378,576	\$ -	\$ 35,776	\$ 100,000	\$ 100,000	
<b>TOTAL</b>	<b>\$ 995,131</b>	<b>\$ 1,167,166</b>	<b>\$ -</b>	<b>\$ 825,776</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	

## 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 recent Medicaid Relief legislation. All the funds are consolidated here. For information about a specific Fire District, please refer to the Public Safety section of this document.

	Actual	Actual	Adopted	Amended	Proposed	Change vs. Adopted	
	FY 2005-06	FY 2006-07	FY2007-08	FY 2007-08	FY 2008-09	\$	%
<b>Expenditures</b>							
Operating Expenses	\$ 11,082,405	\$ 11,865,407	\$ 12,500,760	\$ 12,500,760	\$ 12,647,281	\$ 146,521	1.2%
<b>TOTAL</b>	<b>\$ 11,082,405</b>	<b>\$ 11,865,407</b>	<b>\$ 12,500,760</b>	<b>\$ 12,500,760</b>	<b>\$ 12,647,281</b>	<b>\$ 146,521</b>	<b>1.2%</b>
<b>Revenues</b>							
Property Taxes	\$ 8,729,835	\$ 9,275,175	\$ 9,244,671	\$ 9,244,671	\$ 9,056,579	\$ (188,092)	-2.0%
Sales Taxes	\$ 2,699,336	\$ 2,876,775	\$ 2,718,707	\$ 2,721,514	\$ 2,687,602	\$ (31,105)	-1.1%
Investment Earnings	\$ 126,431	\$ 132,438	\$ 113,075	\$ 113,075	\$ -	\$ (113,075)	
Other	\$ 28,947	\$ 27,594	\$ -	\$ -	\$ -	\$ -	
	\$ 11,584,550	\$ 12,311,982	\$ 12,076,453	\$ 12,079,260	\$ 11,744,181	\$ (332,272)	-2.8%
Fund Balance	\$ (502,145)	\$ (446,575)	\$ 424,307	\$ 421,500	\$ 903,100	\$ 478,793	112.8%
<b>TOTAL</b>	<b>\$ 11,082,405</b>	<b>\$ 11,865,407</b>	<b>\$ 12,500,760</b>	<b>\$ 12,500,760</b>	<b>\$ 12,647,281</b>	<b>\$ 146,521</b>	<b>1.2%</b>

# INTERNAL SERVICES FUND

## Risk Management

### Programs

	FY 07 Actual	FY 08 Adopted	FY 08 Amended	FY 09 Request	FY09 Proposed	\$ Change	% Change
2-Administration	\$ (353,276)	\$ (367,944)	\$ (368,089)	\$ (372,754)	\$ (245,824)	\$ 122,120	-33.2%
10-Liability	\$ (16,786,898)	\$ (290,000)	\$ (320,913)	\$ (420,000)	\$ (543,009)	\$ (253,009)	87.2%
20-Property And Other	\$ (2,381,853)	\$ (405,000)	\$ (408,094)	\$ (445,000)	\$ (445,000)	\$ (40,000)	9.9%
30-Workers Compensation	\$ (6,516,022)	\$ (995,500)	\$ (995,500)	\$ (1,082,500)	\$ (1,082,500)	\$ (87,000)	8.7%
<b>Total Expense</b>	<b>\$ (26,038,048)</b>	<b>\$ (2,058,444)</b>	<b>\$ (2,092,596)</b>	<b>\$ (2,320,254)</b>	<b>\$ (2,316,333)</b>	<b>\$ (257,889)</b>	<b>12.5%</b>

### Budget Detail

<b>Expense</b>							
Personnel	\$ 330,840	\$ 339,272	\$ 339,272	\$ 343,882	\$ 340,321	\$ 1,049	0.3%
Operating	\$ 1,309,494	\$ 1,719,172	\$ 1,753,324	\$ 1,978,002	\$ 1,976,012	\$ 256,840	14.9%
<b>Total Expense</b>	<b>\$ 1,640,333</b>	<b>\$ 2,058,444</b>	<b>\$ 2,092,596</b>	<b>\$ 2,321,884</b>	<b>\$ 2,316,333</b>	<b>\$ 257,889</b>	<b>12.5%</b>

<b>Revenue</b>							
User Charges	\$ 1,976,034	\$ 2,058,444	\$ 2,058,444	\$ 2,320,254	\$ 1,416,324	\$ (642,120)	-31.2%
Investment Earnings	\$ 1,242,797	\$ -	\$ -	\$ -	\$ 900,009	\$ 900,009	-
Fund Balance	\$ (1,578,497)	\$ -	\$ 34,152	\$ -	\$ -	\$ -	-
<b>Total Revenue</b>	<b>\$ 1,640,333</b>	<b>\$ 2,058,444</b>	<b>\$ 2,092,596</b>	<b>\$ 2,320,254</b>	<b>\$ 2,316,333</b>	<b>\$ 257,889</b>	<b>12.5%</b>

### Positions

<b>Total Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
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## Insurance

### Programs

	FY 07 Actual	FY 08 Adopted	FY 08 Amended	FY 09 Request	FY09 Proposed	\$ Change	% Change
10-Health Care Plan	\$ 26,379,645	\$ 29,525,773	\$ 29,525,773	\$ 30,518,109	\$ 30,518,109	\$ 992,336	3.4%
<b>Total Expense</b>	<b>\$ 26,379,645</b>	<b>\$ 29,525,773</b>	<b>\$ 29,525,773</b>	<b>\$ 30,518,109</b>	<b>\$ 30,518,109</b>	<b>\$ 992,336</b>	<b>3.4%</b>

### Budget Detail

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

<b>Revenue</b>							
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
User Charges	\$ 28,140,565	\$ 29,525,773	\$ 29,525,773	\$ 30,518,109	\$ 30,518,109	\$ 992,336	3.4%
Fund Balance	\$ 1,107,796	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	\$ 332,929	\$ -	\$ -	\$ -	\$ -	\$ -	-
County Funds	\$ (2,868,716)	\$ -	\$ -	\$ 0	\$ -	\$ -	-
<b>Total Revenue</b>	<b>\$ 26,712,574</b>	<b>\$ 29,525,773</b>	<b>\$ 29,525,773</b>	<b>\$ 30,518,109</b>	<b>\$ 30,518,109</b>	<b>\$ 992,336</b>	<b>3.4%</b>

# ROOM OCCUPANCY & TOURISM DEVELOPMENT FUND

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## DEPARTMENTAL PURPOSE & GOALS

The proceeds from this fund are used to develop activities and programs promoting and encouraging travel and tourism in Guilford County

## FY 2009 RECOMMENDED BUDGET HIGHLIGHTS

The FY 09 recommendation is based on current year estimates.

<b>Room Occupancy &amp; Tourism Development Fund</b>							
<b>Programs</b>							
	<b>FY 07 Actual</b>	<b>FY 08 Adopted</b>	<b>FY 08 Amended</b>	<b>FY 09 Request</b>	<b>FY 09 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
Room Occupancy/Tourism Dev	\$ 4,419,986	\$ 4,306,837	\$ 4,700,837	\$ 4,700,000	\$ 4,350,000	\$ 43,163	1.0%
<b>Total Expense</b>	<b>\$ 4,419,986</b>	<b>\$ 4,306,837</b>	<b>\$ 4,700,837</b>	<b>\$ 4,700,000</b>	<b>\$ 4,350,000</b>	<b>\$ 43,163</b>	<b>1.0%</b>
<b>Budget Detail</b>							
<b>Expense</b>							
Operating	\$ 4,419,986	\$ 4,306,837	\$ 4,306,837	\$ 4,700,000	\$ 4,350,000	\$ 43,163	1.0%
<b>Total Expense</b>	<b>\$ 4,419,986</b>	<b>\$ 4,306,837</b>	<b>\$ 4,306,837</b>	<b>\$ 4,700,000</b>	<b>\$ 4,350,000</b>	<b>\$ 43,163</b>	<b>1.0%</b>
<b>Revenue</b>							
Other	\$ 4,419,986	\$ 4,306,837	\$ 4,306,837	\$ 4,700,000	\$ 4,350,000	\$ 43,163	1.0%
<b>Total Revenue</b>	<b>\$ 4,419,986</b>	<b>\$ 4,306,837</b>	<b>\$ 4,306,837</b>	<b>\$ 4,700,000</b>	<b>\$ 4,350,000</b>	<b>\$ 43,163</b>	<b>1.0%</b>

# EMERGENCY TELEPHONE FUND

## DEPARTMENTAL PURPOSE & GOALS

The Emergency Telephone Fund provides a mechanism by which telephone surcharges (hardwire and wireless) flow to the County, and are, in turn, remitted to Guilford Metro 911. The purpose of these surcharges are to support the efforts of Emergency Communications operations in each county.

## FY 2009 RECOMMENDED BUDGET HIGHLIGHTS

The FY 09 recommendation is based on current year estimates. The original budget for this fund was not included as a part of the FY 07-08 Budget Ordinance, but rather handled as an amendment after formal adoption of the ordinance.

Emergency Telephone Fund							
Total Budget							
Programs							
	FY 07 Actual	FY 08 Adopted	FY 08 Amended	FY 09 Request	FY 09 Proposed	\$ Change	% Change
Wireless Telephone Service	\$ 397,166	\$ -	\$ 35,776	\$ -	\$ -	\$ -	-
Hard Wire Telephone Service	\$ 770,000	\$ -	\$ 790,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	-
<b>Total Expense</b>	<b>\$ 1,167,166</b>	<b>\$ -</b>	<b>\$ 825,776</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>-</b>
Budget Detail							
<b>Expense</b>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 1,167,166	\$ -	\$ 825,776	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expense</b>	<b>\$ 1,167,166</b>	<b>\$ -</b>	<b>\$ 825,776</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>-</b>
<b>Revenue</b>							
Federal & State Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
User Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	\$ 788,590	\$ -	\$ 790,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	-
Fund Balance	\$ 387,634	\$ -	\$ 35,776	\$ 100,000	\$ 100,000	\$ 100,000	-
<b>Total Revenue</b>	<b>\$ 1,176,224</b>	<b>\$ -</b>	<b>\$ 825,776</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>-</b>

# 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 either 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 RECOMMENDED BUDGET HIGHLIGHTS

The FY 09 recommendation includes requested special district rate increases for the following departments: Alamance Community Fire Department (from \$0.819 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 \$0.1000 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 7/1/8, 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.

Fire Protection Districts							
Programs							
Fire District	FY 07 Actual	FY 08 Adopted	FY 08 Amended	FY 09 Request	FY 09 Proposed	\$ Change	% Change
Alamance	\$ 865,104	\$ 900,890	\$ 900,890	\$ 900,890	\$ 1,082,893	\$ 182,003	20.2%
Climax	\$ 97,981	\$ 106,265	\$ 106,265	\$ 106,265	\$ 114,539	\$ 8,274	7.8%
Colfax	\$ 520,710	\$ 536,485	\$ 536,485	\$ 536,485	\$ 553,597	\$ 17,112	3.2%
Deep River (District 18)	\$ 206,555	\$ 208,702	\$ 208,702	\$ 208,702	\$ 215,301	\$ 6,599	3.2%
Fire District 14	\$ 237,693	\$ 274,690	\$ 274,690	\$ 274,690	\$ 289,639	\$ 14,949	5.4%
Friedens (District 28)	\$ 138,897	\$ 147,216	\$ 147,216	\$ 147,216	\$ 151,323	\$ 4,107	2.8%
Gibsonville	\$ 9,263	\$ 12,776	\$ 12,776	\$ 12,776	\$ 14,015	\$ 1,239	9.7%
Guilford College	\$ 1,045,005	\$ 1,074,320	\$ 1,074,320	\$ 1,074,320	\$ 392,494	\$ (681,826)	-63.5%
Guilford-Randolph	\$ 140,835	\$ 154,627	\$ 154,627	\$ 154,627	\$ 166,491	\$ 11,864	7.7%
Julian	\$ 78,960	\$ 77,455	\$ 77,455	\$ 77,455	\$ 77,587	\$ 132	0.2%
Kimesville	\$ 97,601	\$ 100,751	\$ 100,751	\$ 100,751	\$ 100,601	\$ (150)	-0.1%
McLeansville	\$ 623,836	\$ 720,481	\$ 720,481	\$ 720,481	\$ 706,109	\$ (14,372)	-2.0%
Mount Hope	\$ 362,362	\$ 380,540	\$ 380,540	\$ 380,540	\$ 412,334	\$ 31,794	8.4%
Northeast	\$ 589,509	\$ 617,866	\$ 617,866	\$ 784,526	\$ 749,972	\$ 132,106	21.4%
Oak Ridge	\$ 943,299	\$ 975,075	\$ 975,075	\$ 975,075	\$ 1,096,676	\$ 121,601	12.5%
Pinecroft-Sedgefield	\$ 1,785,303	\$ 1,864,209	\$ 1,864,209	\$ 1,864,209	\$ 1,887,994	\$ 23,785	1.3%
Pleasant Garden	\$ 686,813	\$ 716,620	\$ 716,620	\$ 716,620	\$ 716,016	\$ (604)	-0.1%
Rankin (Fire District 13)	\$ 850,563	\$ 883,857	\$ 883,857	\$ 883,857	\$ 914,364	\$ 30,507	3.5%
Southeast	\$ 167,476	\$ 170,895	\$ 170,895	\$ 170,895	\$ 172,839	\$ 1,944	1.1%
Stokesdale	\$ 435,830	\$ 481,738	\$ 481,738	\$ 481,738	\$ 530,664	\$ 48,926	10.2%
Summerfield	\$ 1,654,373	\$ 1,762,015	\$ 1,762,015	\$ 1,762,015	\$ 1,950,352	\$ 188,337	10.7%
Whitsett	\$ 327,439	\$ 333,287	\$ 333,287	\$ 333,287	\$ 351,481	\$ 18,194	5.5%
<b>Total Expense</b>	<b>\$ 11,865,407</b>	<b>\$ 12,500,760</b>	<b>\$ 12,500,760</b>	<b>\$ 12,667,420</b>	<b>\$ 12,647,281</b>	<b>\$ 146,521</b>	<b>1.2%</b>
Budget Detail							
<b>Expense</b>							
Operating Expenses	\$ 11,865,407	\$ 12,500,760	\$ 12,500,760	\$ 12,667,420	\$ 12,647,281	\$ 146,521	1.2%
<b>Total Expense</b>	<b>\$ 11,865,407</b>	<b>\$ 12,500,760</b>	<b>\$ 12,500,760</b>	<b>\$ 12,667,420</b>	<b>\$ 12,647,281</b>	<b>\$ 146,521</b>	<b>1.2%</b>
<b>Revenue</b>							
Federal & State Funds	\$0	\$0	\$0	\$0	\$0	\$ -	-
Investment Earnings	\$132,438	\$113,075	\$113,075	\$113,075	\$0	\$ (113,075)	-100.0%
Other	\$27,594	\$0	\$0	\$0	\$0	\$ -	-
Fund Balance	\$999,718	\$421,500	\$421,500	\$421,500	\$903,100	\$ 481,600	114.3%
Sales Tax	\$2,876,775	\$2,721,514	\$2,721,514	\$2,721,514	\$2,687,602	\$ (33,912)	-1.2%
County	\$9,275,175	\$9,244,671	\$9,244,671	\$9,411,331	\$9,056,579	\$ (354,752)	-3.7%
<b>Total Revenue</b>	<b>\$ 13,311,700</b>	<b>\$ 12,500,760</b>	<b>\$ 12,500,760</b>	<b>\$ 12,667,420</b>	<b>\$ 12,647,281</b>	<b>\$ 146,521</b>	<b>1.2%</b>

## **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).

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