

**Summary of Adopted FY 2009-10 Budget
Appropriated Funds
Summary of Revenues, Expenditures, and Changes in Fund Balances**

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10	Change vs. Adopted	
					\$	%
SUMMARY OF ALL APPROPRIATED FUNDS						
Revenues & Other Sources of Funds						
Property Taxes (Current & Prior)	\$ 305,533,517	\$ 327,344,279	\$ 333,689,300	\$ 337,162,876	\$ 9,818,597	3.0%
Federal & State Funds	\$ 96,043,064	\$ 102,498,015	\$ 102,307,909	\$ 98,913,634	\$ (3,584,381)	-3.5%
Sales Tax	\$ 88,097,599	\$ 80,287,602	\$ 72,712,337	\$ 66,351,003	\$ (13,936,599)	-17.4%
User Charges	\$ 39,069,171	\$ 38,125,841	\$ 40,102,672	\$ 38,759,856	\$ 634,015	1.7%
Other	\$ 38,095,810	\$ 26,859,023	\$ 42,146,506	\$ 26,625,701	\$ (233,322)	-0.9%
TOTAL Revenues	\$ 566,839,161	\$ 575,114,760	\$ 590,958,724	\$ 567,813,070	\$ (7,301,690)	-1.3%
Expenditures & Other Uses of Funds						
Category						
Personnel Services	\$ 167,626,796	\$ 178,396,329	\$ 173,066,774	\$ 176,063,265	\$ (2,333,064)	-1.3%
Operating Expenses	\$ 277,839,046	\$ 306,304,515	\$ 304,951,510	\$ 301,198,897	\$ (5,105,618)	-1.7%
Human Services Assistance	\$ 50,796,800	\$ 47,601,916	\$ 43,264,669	\$ 35,649,623	\$ (11,952,293)	-25.1%
Debt	\$ 50,911,747	\$ 69,706,993	\$ 49,416,877	\$ 77,813,276	\$ 8,106,283	11.6%
Other (includes Transfers Out)	\$ 6,395,196	\$ (2,745,350)	\$ (717,830)	\$ 6,302,469	\$ 9,047,819	-329.6%
Capital Outlay	\$ 13,305,992	\$ 4,348,020	\$ 11,897,577	\$ 14,317,792	\$ 9,969,772	229.3%
TOTAL Expenditures	\$ 566,875,577	\$ 603,612,423	\$ 581,879,577	\$ 611,345,322	\$ 7,732,899	1.3%
Functional Area						
General Government	\$ 21,401,000	\$ 23,842,271	\$ 22,749,121	\$ 25,902,361	\$ 2,060,090	8.6%
Education (excludes school debt)	\$ 188,441,857	\$ 195,918,211	\$ 195,918,211	\$ 192,418,211	\$ (3,500,000)	-1.8%
Human Services	\$ 172,861,739	\$ 181,909,959	\$ 173,339,121	\$ 164,263,232	\$ (17,646,727)	-9.7%
Public Safety	\$ 93,420,026	\$ 101,305,726	\$ 100,017,758	\$ 99,571,677	\$ (1,734,049)	-1.7%
Support Services	\$ 25,984,642	\$ 17,020,903	\$ 24,672,545	\$ 35,409,298	\$ 18,388,395	108.0%
Community Services	\$ 13,854,566	\$ 15,808,360	\$ 15,765,944	\$ 15,967,267	\$ 158,907	1.0%
Debt	\$ 50,911,747	\$ 69,706,993	\$ 49,416,877	\$ 77,813,276	\$ 8,106,283	11.6%
Vacancy/Position Savings*	\$ -	\$ (1,900,000)	\$ -	\$ -	\$ 1,900,000	-100.0%
TOTAL Expenditures	\$ 566,875,577	\$ 603,612,423	\$ 581,879,577	\$ 611,345,322	\$ 7,732,899	1.3%
Excess (deficiency) of revenues over	\$ (36,416)	\$ (28,497,663)	\$ 9,079,147	\$ (43,532,252)	\$ (15,034,589)	52.8%
Beginning Fund Balance	\$ 167,641,851	\$ 167,605,435	\$ 167,605,435	\$ 176,684,582	\$ 9,079,147	5.4%
Ending Fund Balance	\$ 167,605,435	\$ 139,107,772	\$ 176,684,582	\$ 133,152,330	\$ (5,955,442)	-4.3%

* Allocated to departments in FY 2008-09 Amended Budget.

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					\$	%
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.						
Revenues & Other Sources of Funds						
Property Taxes (Current & Prior)	\$ 295,837,946	\$ 318,287,700	\$ 324,164,020	\$ 327,800,000	\$ 9,512,300	3.0%
Federal & State Funds	\$ 96,043,064	\$ 102,498,015	\$ 102,307,909	\$ 98,913,634	\$ (3,584,381)	-3.5%
Sales Tax	\$ 85,270,606	\$ 77,600,000	\$ 70,445,947	\$ 64,265,000	\$ (13,335,000)	-17.2%
User Charges	\$ 39,069,171	\$ 38,125,841	\$ 40,102,672	\$ 38,759,856	\$ 634,015	1.7%
Other (includes Transfers In)	\$ 26,253,055	\$ 22,509,023	\$ 27,792,222	\$ 13,238,412	\$ (9,270,611)	-41.2%
TOTAL Revenues	\$ 542,473,842	\$ 559,020,579	\$ 564,812,770	\$ 542,976,902	\$ (16,043,677)	-2.9%
Expenditures & Other Uses of Funds						
Category						
Personnel Services	\$ 167,626,796	\$ 178,396,329	\$ 173,066,774	\$ 176,063,265	\$ (2,333,064)	-1.3%
Operating Expenses	\$ 260,719,828	\$ 289,307,234	\$ 288,267,738	\$ 285,656,880	\$ (3,650,354)	-1.3%
Human Services Assistance	\$ 50,796,800	\$ 47,601,916	\$ 43,264,669	\$ 35,649,623	\$ (11,952,293)	-25.1%
Debt	\$ 50,911,747	\$ 69,706,993	\$ 49,416,877	\$ 77,813,276	\$ 8,106,283	11.6%
Other (includes Transfers Out)	\$ 5,280,196	\$ (3,245,350)	\$ (1,217,830)	\$ 6,302,469	\$ 9,547,819	-294.2%
Capital Outlay	\$ 3,326,144	\$ 4,348,020	\$ 4,102,180	\$ 4,625,419	\$ 277,399	6.4%
TOTAL Expenditures	\$ 538,661,511	\$ 586,115,142	\$ 556,900,408	\$ 586,110,932	\$ (4,210)	0.0%
Functional Area						
General Government	\$ 21,401,000	\$ 23,842,271	\$ 22,749,121	\$ 25,902,361	\$ 2,060,090	8.6%
Education (excludes school debt)	\$ 188,441,857	\$ 195,918,211	\$ 195,918,211	\$ 192,418,211	\$ (3,500,000)	-1.8%
Human Services	\$ 172,861,739	\$ 181,909,959	\$ 173,339,121	\$ 164,263,232	\$ (17,646,727)	-9.7%
Public Safety	\$ 80,919,266	\$ 88,658,445	\$ 87,370,477	\$ 87,724,576	\$ (933,869)	-1.1%
Support Services	\$ 14,889,794	\$ 16,520,903	\$ 16,377,148	\$ 25,716,925	\$ 9,196,022	55.7%
Community Services	\$ 9,236,108	\$ 11,458,360	\$ 11,729,453	\$ 12,272,351	\$ 813,991	7.1%
Debt	\$ 50,911,747	\$ 69,706,993	\$ 49,416,877	\$ 77,813,276	\$ 8,106,283	11.6%
Vacancy/Position Savings*	\$ -	\$ (1,900,000)	\$ -	\$ -	\$ 1,900,000	--
TOTAL Expenditures	\$ 538,661,511	\$ 586,115,142	\$ 556,900,408	\$ 586,110,932	\$ (4,210)	0.0%
Excess (deficiency) of revenues over expenditures	\$ 3,812,331	\$ (27,094,563)	\$ 7,912,362	\$ (43,134,030)	\$ (16,039,467)	59.2%
Beginning Fund Balance	\$ 123,427,830	\$ 127,240,161	\$ 127,240,161	\$ 135,152,523	\$ 7,912,362	6.2%
Ending Fund Balance	\$ 127,240,161	\$ 100,145,598	\$ 135,152,523	\$ 92,018,493	\$ (8,127,105)	-8.1%

* Allocated to departments in FY 2008-09 Amended Budget.

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					\$	%
COUNTY BUILDING CONSTRUCTION FUND						
The County Building Construction Fund reflects transactions associated with the financing and construction of certain capital assets and improvements.						
Revenues & Other Sources of Funds						
Capital-Related Debt Issued	\$ 5,102,000		\$ 9,500,000			
Investment Earnings	\$ 1,979,294		\$ 768,155			
Other/Transfer from General Fund	\$ 95,081	\$ -	\$ 12,410	\$ 9,692,373	\$ 9,692,373	--
TOTAL Revenues	\$ 7,176,375	\$ -	\$ 10,280,565	\$ 9,692,373	\$ 9,692,373	--
Expenditures & Other Uses of Funds						
Capital Outlay - Project Expenditure	\$ 9,979,848		\$ 7,795,397	\$ 9,692,373	\$ 9,692,373	--
Other - Transfers Out	\$ 1,115,000	\$ 500,000	\$ 500,000	\$ -	\$ (500,000)	-100.0%
TOTAL Expenditures	\$ 11,094,848	\$ 500,000	\$ 8,295,397	\$ 9,692,373	\$ 9,192,373	1838.5%
Excess (deficiency) of revenues over expenditures	\$ (3,918,473)	\$ (500,000)	\$ 1,985,168	\$ -	\$ 500,000	-100.0%
Beginning Fund Balance	\$ 42,032,190	\$ 38,113,717	\$ 38,113,717	\$ 40,098,885	\$ 1,985,168	5.2%
Ending Fund Balance	\$ 38,113,717	\$ 37,613,717	\$ 40,098,885	\$ 40,098,885	\$ 2,485,168	6.6%

RURAL FIRE DISTRICTS FUND

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.

All funds are consolidated here. For information about a specific district, please refer to the Emergency Services department in Public Safety.

Revenues & Other Sources of Funds						
Property Taxes	\$ 9,695,571	\$ 9,056,579	\$ 9,525,280	\$ 9,362,876	\$ 306,297	3.4%
Sales Taxes	\$ 2,826,993	\$ 2,687,602	\$ 2,266,390	\$ 2,086,003	\$ (601,599)	-22.4%
Other	\$ 47,922	\$ -	\$ 37,228	\$ -	\$ -	--
TOTAL Revenues	\$ 12,570,486	\$ 11,744,181	\$ 11,828,898	\$ 11,448,879	\$ (295,302)	-2.5%
Expenditures & Other Uses of Funds						
Operating	\$ 12,500,760	\$ 12,647,281	\$ 12,647,281	\$ 11,847,101	\$ (800,180)	-6.3%
TOTAL Expenditures	\$ 12,500,760	\$ 12,647,281	\$ 12,647,281	\$ 11,847,101	\$ (800,180)	-6.3%
Excess (deficiency) of revenues over expenditures	\$ 69,726	\$ (903,100)	\$ (818,383)	\$ (398,222)	\$ 504,878	-55.9%
Beginning Fund Balance	\$ 2,181,831	\$ 2,251,557	\$ 2,251,557	\$ 1,433,174	\$ (818,383)	-36.3%
Ending Fund Balance	\$ 2,251,557	\$ 1,348,457	\$ 1,433,174	\$ 1,034,952	\$ (313,505)	-23.2%

Note: A decline in property tax and sales tax revenues in FY 2009 required a high level of appropriated fund balance to maintain fire district budgets during the year. The expected use of nearly all of the budget amount will result in a significant decline in the amount available for future appropriations.

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ROOM OCCUPANCY AND TOURISM DEVELOPMENT FUND						
The Greensboro/Guilford County Tourism Development Authority ("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.						
Revenues & Other Sources of Funds						
Other - Occupancy Tax	\$ 4,618,458	\$ 4,350,000	\$ 4,036,491	\$ 3,694,916	\$ (655,084)	-15.1%
TOTAL Revenues	\$ 4,618,458	\$ 4,350,000	\$ 4,036,491	\$ 3,694,916	\$ (655,084)	-15.1%
Expenditures & Other Uses of Funds						
Operating	\$ 4,618,458	\$ 4,350,000	\$ 4,036,491	\$ 3,694,916	\$ (655,084)	-15.1%
TOTAL Expenditures	\$ 4,618,458	\$ 4,350,000	\$ 4,036,491	\$ 3,694,916	\$ (655,084)	-15.1%
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

INTERNAL SERVICES (Financial Plan, not included in All Funds Summary above)

The Internal Services Fund accounts for risk management services provided to other departments of the County on a cost reimbursement basis.

Expenditures

Risk Retention - Liability, Property, WC:

Personnel Services	\$ 330,635	\$ 340,321	\$ 323,013	\$ 343,092	\$ 2,771	0.8%
Operating	\$ 1,499,077	\$ 1,976,012	\$ 1,748,280	\$ 2,078,029	\$ 102,017	5.2%
	\$ 1,829,712	\$ 2,316,333	\$ 2,071,293	\$ 2,421,121	\$ 104,788	4.5%

Health Care & Wellness

Operating	\$ 28,858,748	\$ 30,518,109	\$ 29,739,548	\$ 31,350,705	\$ 832,596	2.7%
TOTAL Expenditures	\$ 30,688,460	\$ 32,834,442	\$ 31,810,841	\$ 33,771,826	\$ 937,384	2.9%

Revenues

Risk Retention - Liability, Property, WC

User Charges	\$ 2,049,753	\$ 1,416,324	\$ 1,716,093	\$ -	\$ (1,416,324)	-100.0%
Other	\$ 1,238,879	\$ 900,009	\$ 616,786	\$ 768,000	\$ (132,009)	-14.7%
	\$ 3,288,632	\$ 2,316,333	\$ 2,332,879	\$ 768,000	\$ (1,548,333)	-66.8%

Health Care & Wellness

User Charges	\$ 29,066,154	\$ 30,518,109	\$ 30,176,341	\$ 31,350,705	\$ 832,596	2.7%
Other	\$ 493,484	\$ -	\$ 170,260	\$ -	\$ -	--
	\$ 29,559,638	\$ 30,518,109	\$ 30,346,601	\$ 31,350,705	\$ 832,596	2.7%

TOTAL Revenues	\$ 32,848,270	\$ 32,834,442	\$ 32,679,480	\$ 32,118,705	\$ (715,737)	-2.2%
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Change in Net Assets	\$ 2,159,810	\$ -	\$ 868,639	\$ (1,653,121)	\$ (1,653,121)	--
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Beginning Net Assets	\$ 27,599,359	\$ 29,759,169	\$ 29,759,169	\$ 30,627,808	\$ 868,639	2.9%
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Ending et Assets	\$ 29,759,169	\$ 29,759,169	\$ 30,627,808	\$ 28,974,687	\$ (784,482)	-2.6%
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