

**Summary of Proposed FY 2009-10 Budget  
All Budgeted Funds**

	Actual FY 2007-08	Adopted FY 2008-09	Amended FY 2008-09	Proposed FY 2009-10	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	\$ 167,626,796	\$ 178,396,329	\$ 178,631,171	\$ 176,105,215	\$ (2,291,114)	-1.3%
Operating Expenses	\$ 264,901,592	\$ 289,307,234	\$ 298,565,633	\$ 285,426,012	\$ (3,881,222)	-1.3%
Human Services Assistance	\$ 50,796,800	\$ 47,601,916	\$ 49,154,033	\$ 35,649,623	\$ (11,952,293)	-25.1%
Debt	\$ 50,911,747	\$ 69,706,993	\$ 68,948,613	\$ 77,080,350	\$ 7,373,357	10.6%
Other	\$ 1,098,431	\$ (3,245,350)	\$ (1,814,729)	\$ 6,439,718	\$ 9,685,068	-298.4%
Capital Outlay	\$ 3,326,144	\$ 4,348,020	\$ 4,260,934	\$ 4,309,897	\$ (38,123)	-0.9%
<b>TOTAL Expenditures</b>	<b>\$ 538,661,510</b>	<b>\$ 586,115,142</b>	<b>\$ 597,745,655</b>	<b>\$ 585,010,815</b>	<b>\$ (1,104,327)</b>	<b>-0.2%</b>

**Service Area**

General Government	\$ 21,400,999	\$ 23,842,271	\$ 24,727,133	\$ 25,694,311	\$ 1,852,040	7.8%
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	\$ 184,707,025	\$ 162,812,538	\$ (19,097,421)	-10.5%
Public Safety	\$ 80,919,266	\$ 88,658,445	\$ 91,185,882	\$ 87,907,576	\$ (750,869)	-0.8%
Support Services	\$ 14,889,794	\$ 16,520,903	\$ 17,686,783	\$ 26,142,552	\$ 9,621,649	58.2%
Community Services	\$ 9,236,108	\$ 11,458,360	\$ 13,813,628	\$ 12,222,351	\$ 763,991	6.7%
Debt	\$ 50,911,747	\$ 69,706,993	\$ 69,706,993	\$ 77,813,276	\$ 8,106,283	11.6%
Vacancy/Position Reduction Savings**	\$ -	\$ (1,900,000)	\$ -	\$ -	\$ 1,900,000	--
<b>TOTAL Expenditures</b>	<b>\$ 538,661,510</b>	<b>\$ 586,115,142</b>	<b>\$ 597,745,655</b>	<b>\$ 585,010,815</b>	<b>\$ (1,104,327)</b>	<b>-0.2%</b>

\* Allocated to departments in FY2010 Proposed Budget.

**Revenues & Fund Balance Used**

Property Taxes	\$ 295,837,946	\$ 318,287,700	\$ 318,287,700	\$ 327,800,000	\$ 9,512,300	3.0%
Federal & State Funds	\$ 96,043,064	\$ 102,498,015	\$ 106,243,718	\$ 97,889,002	\$ (4,609,013)	-4.5%
Sales Tax	\$ 85,270,606	\$ 77,600,000	\$ 77,629,242	\$ 64,265,000	\$ (13,335,000)	-17.2%
User Charges	\$ 39,069,171	\$ 38,125,841	\$ 38,381,211	\$ 38,670,691	\$ 544,850	1.4%
Other	\$ 26,253,055	\$ 22,509,023	\$ 22,141,525	\$ 13,252,092	\$ (9,256,931)	-41.1%
<b>TOTAL Revenues</b>	<b>\$ 542,473,842</b>	<b>\$ 559,020,579</b>	<b>\$ 562,683,396</b>	<b>\$ 541,876,785</b>	<b>\$ (17,143,794)</b>	<b>-3.1%</b>

Fund Balance Used (all sources)*	\$ (3,812,332)	\$ 27,094,563	\$ 35,062,259	\$ 43,134,030	\$ 16,039,467	59.2%
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\*May not match fiscal reports due to assumptions noted in Expenditure table.

<b>TOTAL All Sources of Funds</b>	<b>\$ 538,661,510</b>	<b>\$ 586,115,142</b>	<b>\$ 597,745,655</b>	<b>\$ 585,010,815</b>	<b>\$ (1,104,327)</b>	<b>-0.2%</b>
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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	\$ 330,635	\$ 340,321	\$ 340,321	\$ 343,092	\$ 2,771	0.8%
Operating	\$ 1,499,077	\$ 1,976,012	\$ 2,018,647	\$ 2,078,029	\$ 102,017	5.2%
	\$ 1,829,712	\$ 2,316,333	\$ 2,358,968	\$ 2,421,121	\$ 104,788	4.5%
Health Care & Wellness						
Operating	\$ 28,858,748	\$ 30,518,109	\$ 30,524,791	\$ 31,350,705	\$ 832,596	2.7%
<b>TOTAL Expenditures</b>	<b>\$ 30,688,460</b>	<b>\$ 32,834,442</b>	<b>\$ 32,883,759</b>	<b>\$ 33,771,826</b>	<b>\$ 937,384</b>	<b>2.9%</b>

**Summary of Proposed FY 2009-10 Budget  
All Budgeted Funds**

	Actual	Adopted	Amended	Proposed	Change vs. Adopted	
	FY 2007-08	FY 2008-09	FY 2008-09	FY 2009-10	\$	%
<b>Revenues &amp; Fund Balance Used</b>						
Risk Retention - Liability, Property, WC						
User Charges	\$ 2,049,753	\$ 1,416,324	\$ 1,416,324	\$ -	\$ (1,416,324)	-100.0%
Other	\$ 1,238,879	\$ 900,009	\$ 900,009	\$ 768,000	\$ (132,009)	-14.7%
	\$ 3,288,632	\$ 2,316,333	\$ 2,316,333	\$ 768,000	\$ (1,548,333)	-66.8%
Fund Balance Used - Risk	\$ (1,458,920)	\$ -	\$ 42,635	\$ 1,653,121	\$ 1,653,121	--
Health Care & Wellness						
User Charges	\$ 29,066,154	\$ 30,518,109	\$ 30,518,109	\$ 31,350,705	\$ 832,596	2.7%
Other	\$ 493,484	\$ -	\$ -	\$ -	\$ -	--
	\$ 29,559,638	\$ 30,518,109	\$ 30,518,109	\$ 31,350,705	\$ 832,596	2.7%
Fund Balance Used - Health	\$ (700,890)	\$ -	\$ 6,682	\$ -		
<b>TOTAL All Sources of Funds</b>	<b>\$ 30,688,460</b>	<b>\$ 32,834,442</b>	<b>\$ 32,883,759</b>	<b>\$ 33,771,826</b>	<b>\$ 937,384</b>	<b>2.9%</b>

**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	\$ 4,618,458	\$ 4,350,000	\$ 4,350,000	\$ 4,000,000	\$ (350,000)	-8.0%
<b>TOTAL Expenditures</b>	<b>\$ 4,618,458</b>	<b>\$ 4,350,000</b>	<b>\$ 4,350,000</b>	<b>\$ 4,000,000</b>	<b>\$ (350,000)</b>	<b>-8.0%</b>

**Revenues & Fund Balance Used**

Other - Occupancy Tax	\$ 4,618,458	\$ 4,350,000	\$ 4,350,000	\$ 4,000,000	\$ (350,000)	-8.0%
Fund Balance Used	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL All Sources of Funds</b>	<b>\$ 4,618,458</b>	<b>\$ 4,350,000</b>	<b>\$ 4,350,000</b>	<b>\$ 4,000,000</b>	<b>\$ (350,000)</b>	<b>-8.0%</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.

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

**Expenditures**

Operating	\$ 12,500,760	\$ 12,647,281	\$ 12,647,281	\$ 12,022,580	\$ (624,701)	-4.9%
<b>TOTAL Expenditures</b>	<b>\$ 12,500,760</b>	<b>\$ 12,647,281</b>	<b>\$ 12,647,281</b>	<b>\$ 12,022,580</b>	<b>\$ (624,701)</b>	<b>-4.9%</b>

**Revenues & Fund Balance Used**

Property Taxes	\$ 9,695,571	\$ 9,056,579	\$ 9,056,579	\$ 9,370,677	\$ 314,098	3.5%
Sales Taxes	\$ 2,826,993	\$ 2,687,602	\$ 2,687,602	\$ 2,086,003	\$ (601,599)	-22.4%
Other	\$ 47,922	\$ -	\$ -	\$ -	\$ -	--
	\$ 12,570,486	\$ 11,744,181	\$ 11,744,181	\$ 11,456,680	\$ (287,501)	-2.4%
Fund Balance	\$ (69,726)	\$ 903,100	\$ 903,100	\$ 565,900	\$ (337,200)	-37.3%
<b>TOTAL All Sources of Funds</b>	<b>\$ 12,500,760</b>	<b>\$ 12,647,281</b>	<b>\$ 12,647,281</b>	<b>\$ 12,022,580</b>	<b>\$ (624,701)</b>	<b>-4.9%</b>

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					\$	%
<b>County Building Construction Fund</b> (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.						
<b>Expenditures</b>						
Operating (reserve for future needs)				\$ 10,118,000	\$ 10,118,000	--
Other - Transfers Out	\$ 1,115,000	\$ 500,000	\$ 500,000	\$ -	\$ (500,000)	-100.0%
<b>TOTAL Expenditures</b>	<b>\$ 1,115,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 10,118,000</b>	<b>\$ 9,618,000</b>	<b>1923.6%</b>
<b>Revenues &amp; Fund Balance Used</b>						
Other - Transfer from General Fund	\$ -	\$ -	\$ -	\$ 10,118,000	\$ 10,118,000	--
	\$ -	\$ -	\$ -	\$ 10,118,000	\$ 10,118,000	--
Fund Balance	\$ 1,115,000	\$ 500,000	\$ 500,000	\$ -	\$ (500,000)	-100.0%
<b>TOTAL All Sources of Funds</b>	<b>\$ 1,115,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 10,118,000</b>	<b>\$ 9,618,000</b>	<b>1923.6%</b>