



## **Adoption of Final 2006-2007 Budget**

This summary provides a brief synopsis of the budget process after the Proposed Budget was submitted to the Board of Commissioners. Additional financial and program data is contained in the detailed information portion of this document, which follow the Overview Section.

Randolph County's Final Budget for the fiscal year beginning July 1, 2006 and ending June 30, 2007 was adopted by the Board of County Commissioners at their special budget meeting on June 26, 2006. The Final Budget is based upon the County Manager's Proposed Budget, but also addresses issues raised during meetings with department heads, representatives from agencies supported by County appropriations, and citizens.

### Department Presentations

On June 6<sup>th</sup> and 12<sup>th</sup>, County departments were given the opportunity to discuss their needs with the Board of Commissioners. Some of the major issues were an additional ambulance for Emergency Services to restore their normal replacement schedule, a gravel road to the animal shelter to separate visitors from the solid waste facility traffic, and additional personnel to improve services. The Sheriff's Department restated its request for additional compensation for sworn officers. The Department of Social Services explained its need for additional staff to meet the growing demand for assistance.

### Other Organizations

On June 19<sup>th</sup>, those organizations which requested financial support from the County had the opportunity to address the Board of Commissioners. The Randolph County Schools stated their need for the entire amount of requested financial support: a 15% increase in current expense funding and a 29% increase in capital outlay funding. Asheboro City Schools requested a 16% increase in current and a 22% increase in capital appropriations. The requested increase in funding for Randolph Community College was nearly 10%.

The NC Zoological Society requested \$100,000 to help fund the creation of a Watani Grasslands Reserve at the NC Zoo. Randolph Vocational Workshop requested \$10,000 to improve working conditions at their facility for disabled adults. Central Boys and Girls Club requested \$75,000 over three years to continue its youth programs. The Museum of Traditional Pottery requested \$70,000 from the County to convert a store into an information center. Communities In Schools asked the Board for \$175,000 in order to expand their program from the Archdale area to a county-wide program. None of these requests were included in the 2006-07 Proposed Budget.

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### Public Hearing

At the June 19<sup>th</sup> public hearing, only two citizens spoke; both were in opposition to the proposed property tax increase.

### Adoption of Final Budget

On June 26<sup>th</sup>, a week after the public hearing, the Board of County Commissioners met for its final budget session.

The Commissioners discussed the various requests made during the budget work sessions and concluded that we had gotten behind in a number of areas, especially employee compensation. On motion of Frye, seconded by Lanier, the Board voted unanimously to adopt the FY 06-07 Budget, as proposed, with the following changes:

- Set the General Fund tax rate at 53.5¢ instead of 54¢ per \$100 valuation;
- Budget \$1.5 million in State Lottery proceeds;
- Reduce Appropriated Fund Balance by \$71,842;
- Add new Internal Auditor position in Administration @ \$47,935;
- Increase Elections Board members' pay by \$300 each @ \$900;
- Increase a part-time Maintenance Dept. position to full-time @ \$18,170;
- Add an additional \$10,000 (in addition to the \$30,000 in the Proposed Budget) to the Sheriff's Department Merit program;
- Fund an additional ambulance for Emergency Services @ \$87,500;
- Increase contribution to the NC Forest Service by \$3,618;
- Fund a gravel road to the Animal Shelter @ \$25,000;
- Add a part-time office assistant for Veterans Services @ \$11,433;
- Increase funding to Randolph County Senior Adults by \$27,085;
- Appropriate \$25,000 (1st of 3 years) to the Central Girls & Boys Club;
- Appropriate \$10,000 to the Randolph Vocational Workshop;
- Fund a Librarian III position at the Library @ \$39,724;
- Appropriate \$10,000 (one-time only) to the Museum of NC Traditional Pottery;
- Increase the 5% proposed pay plan adjustment for employees to 6.4% @ an additional cost of \$361,543;
- Appropriate an additional \$200,700 to Randolph County Schools for current expense;
- Appropriate an additional \$49,300 to Asheboro City Schools for current expense;
- Appropriate an additional \$75,000 to RCC for current expense;
- Set aside \$70,000 of fund balance for the Communities In Schools program for county-wide expansion plans to be dispersed at the discretion of the County.

The Final 2006-07 General Fund Budget totals \$102,844,407, a 5.44% increase over last year. It demonstrates the Board of Commissioners' continued dedication to provide for the growing needs of our public schools, both current and capital. The Final Budget includes additional resources to promote efficiency and improve services to our citizens. The Budget also continues the multi-year strategy for Randolph County to finance economic development projects in a manner which allows the County to retain better control over its future growth.

## Adoption of Final 2006-2007 Budget

### General Fund

(Continued)

#### Reconciliation of Proposed Budget with Final Ordinance

Revenues and Other Financing Sources	
<b>Revenues:</b>	
Proposed Budget	\$ 98,112,224
Decrease in Property Tax Revenues due to reduction in tax rate to \$.535	(425,250)
State Grant from Education Lottery	1,500,000
Final Approved Budget	99,186,974
<b>Other Financing Sources:</b>	
Proposed Budget	3,729,275
Reduce Appropriation of Fund Balance:	(71,842)
Final Approved Budget	3,657,433
<b>Total General Fund Budget Ordinance</b>	<b>\$ 102,844,407</b>

Expenditures and Other Financing Uses	
<b>Expenditures:</b>	
Proposed Budget	\$ 99,548,049
Additional Appropriations to:	
Asheboro City Schools - Current Expense	49,300
Randolph County Schools - Current Expense	200,700
Randolph Community College – Current Expense	75,000
Employee Compensation Plan	361,543
Sheriff’s Merit Program	10,000
New Staff Positions	117,262
Increase Board of Election Pay	900
Replacement of Third Ambulance	87,500
Increase Contributions to Other Agencies	75,703
Gravel Road to Animal Shelter	25,000
Final Approved Budget	100,550,957
<b>Other Financing Uses:</b>	
Proposed and Final Approved Budgets	2,293,450
<b>Total General Fund Budget Ordinance</b>	<b>\$ 102,844,407</b>

## Adoption of Final 2006-2007 Budget

### General Fund

(Continued)

#### Analysis of Changes Between 2005-06 and 2006-07 Budgets

Revenues and Other Financing Sources	
<b>Fiscal Year 2005-06 Budget</b>	\$ 97,541,594
Change in Revenues:	
Increase in Property Tax Revenues	1,920,950
Increase in Local Option Sales Taxes	1,312,500
Increase in other General County Revenues	879,958
Increase in Program Revenues	3,294,825
	7,408,233
Changes in Other Financing Sources:	
Decrease in Appropriated Fund Balance	(1,107,295)
Decrease in Interfund Transfers In	(998,125)
	(2,105,420)
<b>Fiscal Year 2006-07 Budget</b>	<b>\$ 102,844,407</b>

Expenditures and Other Financing Uses	
<b>Fiscal Year 2005-06 Budget</b>	\$ 97,541,594
Change in Expenditures:	
Increase in Education Appropriations	1,363,117
Increase for Employee Pay Plan Adjustment	1,652,768
Increase in Health Insurance Costs	207,300
Implement Sheriff's Merit Program	40,000
Appropriations from Restricted Law Enforcement Funds	387,260
Additional Costs for New Positions	332,255
Increase in Debt Service for New School Construction	850,000
Net Increase in Department Expenditures	455,533
	5,288,233
Changes in Other Financing Uses:	
Interfund Transfers Out:	
Increase in Transfer to Economic Development Capital Reserve	14,580
<b>Fiscal Year 2006-07 Budget</b>	<b>\$ 102,844,407</b>

# **Adoption of Final 2006-2007 Budget**

(Concluded)

## **Emergency Telephone System Fund**

Except for the \$ 2,104 effect from the increase to the employee compensation plan, the Proposed budget was adopted without changes.

## **Landfill Closure Fund**

The Proposed budget was adopted without changes.

## **Fire District Fund**

None of the nineteen special fire districts requested an increase in their property tax rate. Accordingly, the Board of Commissioners voted to leave the fire tax rates unchanged for all districts.

## **School District Tax Rates**

The Board of Commissioners voted to leave the school tax rates unchanged for both districts: the Asheboro City School tax rate remains \$0.1385 and the Archdale-Trinity School District tax rate is \$0.085.