



Adoption of Final 2009-2010 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, 2009 and ending June 30, 2010 was adopted by the Board of County Commissioners at their special budget meeting on June 22, 2009. 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 2nd and 8th, County departments were given the opportunity to discuss their needs with the Board of Commissioners. County departments clearly understand the economic stress our area faces and made no significant requests this year. The Emergency Services Director reported that three ambulances need to be replaced during the next year, but the budget only included funds for one and a half. Although many departments are handling a large increase in demand for services during the recession, no new positions are being requested.

Public Schools and Community College

Both public school systems presented their budget requests as continuation of existing programs. The County Schools also requested expansion funding specifically to open Wheatmore High School.

Requested 2009-10 Funding	Current Expense	% change	Capital Outlay	% change
Randolph County Schools	\$18,838,800	9.73%	\$2,722,744	16.54%
Asheboro City Schools	\$4,125,000	2.97%	\$568,000	4.19%
Randolph Community College	\$2,503,964	4.33%	\$733,000	-

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(Continued)

Included in the Randolph County Schools funding request was an additional \$997,000 in current expense, plus \$386,450 in capital to cover the opening of Wheatmore High School. To provide additional funding, the County's Proposed 2009-10 Budget included \$1,242,987 (4.23%) more for public school's Current Expense. The County's Proposed Budget included the same total funding level for Capital Expense. Under state law, total appropriations are divided between multiple school systems based on average daily membership. The two School Boards also requested that their respective school district tax rates remain the same.

The County's Proposed 2009-10 Budget maintained Randolph Community College's (RCC) Current Expense at \$2,400,000.

Fire Districts

None of the volunteer fire departments requested property tax rate increases for 2009-10. Departments were given the opportunity to speak on June 16th; several requested that their respective tax rate not be lowered.

Public Hearing

At the June 15th public hearing, only two citizens spoke regarding the County's budget. Both protested against any proposed property tax increase.

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On June 22nd, seven days after the public hearing, the Board of County Commissioners met for its final budget session. The Commissioners reviewed the information presented during the budget work sessions and discussed the Board's past debt issuance commitments for school construction as well as the implications of their decisions on current and future budgets. The Board also expressed concern about adopting a property tax increase during harsh economic times when a large segment of our citizens were unemployed.

The Board discussed the level of appropriated fund balance in the preliminary budget and recognized the fact that it was not sustainable beyond the 2009-10 fiscal year. The Board was divided as to whether to use that much fund balance in one year. Ultimately, the majority came to the conclusion that the best use of available fund balance would be to buffer citizens from a tax increase this year. Most members felt that two months operating reserves were a sufficient level of fund balance for cash flow purposes. The Board realized that there will be a significant increase in the property tax rate for the 2010-11 budget.

After comments on the expected changes to be imposed on county government by the N.C. General Assembly, the Board voted four to one, with Kemp opposing, to adopt the 2009-10 Budget with the following changes:

- *reduce public school current expense by \$83,000*
- *approve an additional \$58,000 to fund replacement of a second ambulance*
- *approve \$25,000 to Central Boys and Girls Club*

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General Fund

(Continued)

Reconciliation of Proposed Budget with Final Ordinance

Revenues and Other Financing Sources	
Revenues:	
Proposed Budget	\$ 102,535,751
Final Approved Budget	102,535,751
Other Financing Sources:	
Proposed Budget	\$ 9,126,470
Final Approved Budget	9,126,470
Total General Fund Budget Ordinance	\$ 111,662,221

Expenditures and Other Financing Uses	
Expenditures:	
Proposed Budget	\$ 110,219,271
Additional Appropriations to:	
Increase Appropriation to Central Boys and Girls Club	25,000
Increase Emergency Services Capital Outlay	58,000
Reduced Appropriations for:	
Decrease Public Schools Current Expense	(83,000)
Final Approved Budget	110,219,271
Other Financing Uses:	
Proposed Budget	1,442,950
Final Approved Budget	1,442,950
Total General Fund Budget Ordinance	\$ 111,662,221

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General Fund

(Continued)

Analysis of Changes Between 2008-09 and 2009-10 Budgets

Revenues and Other Financing Sources	
Fiscal Year 2008-09 Budget	\$ 114,186,147
Change in Revenues:	
Increase in Property Tax Revenues	-
Decrease in Local Option Sales Taxes	(5,334,100)
Decrease in Investment Earnings	(410,000)
Increase in other General County Revenues	31,000
Increase in Occupancy Taxes	300,000
Decrease in Program Revenues	(1,069,973)
	(6,483,073)
Changes in Other Financing Sources:	
Increase in Appropriated Fund Balance	4,912,962
Decrease in Interfund Transfers In	(953,815)
	3,959,147
Fiscal Year 2009-10 Budget	\$ 111,662,221

Expenditures and Other Financing Uses	
Fiscal Year 2008-09 Budget	\$ 114,186,147
Change in Expenditures:	
Increase in Education Appropriations	1,159,987
Increase in Distributions to Tourism Development Authority	300,000
Increase in Fees Paid to Piedmont Triad Regional Water Authority	93,500
Increase in Emergency Services Capital Outlay	58,000
Decrease County Share of Medicaid and Special Assistance programs	(4,070,059)
Increase in Economic Development Incentives	93,750
Net Decrease in Department Expenditures	(159,104)
	(2,523,926)
Changes in Other Financing Uses:	
Interfund Transfers Out:	
Decrease in Transfer to Economic Development Capital Reserve	
Fiscal Year 2009-10 Budget	\$ 111,662,221

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(Concluded)

The Final 2009-10 General Fund Budget totals \$111,662,221, a 2.21% decrease over last year. The 2009-10 Budget levies a 55.5¢ property tax rate with a countywide valuation of \$10,100,000,000. The property tax rate remained the same as 2009 despite revenue loss from the recession, debt service for school construction, the impact from opening the new Wheatmore High School, and the effects of state legislation. Randolph County's property tax rate remains below most counties surrounding us and far below the state average.

The Final Budget demonstrates the Board of Commissioners' continued dedication to provide for the needs of our public schools, both current and capital, balanced with the concerns of taxpayers.

The Commissioners made no changes to the Capital Improvement Plan.

Emergency Telephone System Fund

The proposed budget was adopted without changes.

Landfill Closure Fund

The proposed budget was adopted without changes.

Fire District Fund

The Board of Commissioners maintained all property tax rates for the nineteen special fire districts.

School District Tax Rates

The Board of Commissioners voted to set the school tax rates for both districts as requested. The Asheboro City School tax rate remains 13.85¢ and the Archdale-Trinity School District tax rate stayed at 9¢ per \$100 valuation.