

**Randolph County, North Carolina**  
**Highlights of the Fiscal Year 2009-2010 Budget**

**General Fund**

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. Randolph County's property tax rate is below most counties surrounding us.

	Original Adopted		Allocated Positions	
	General Fund Budget	Property tax rate	Full Time	Part Time
2009-10	\$ 111,662,221	\$ 0.555	712.0	24.0
2008-09	\$ 114,186,147	\$ 0.555	712.0	24.0
2007-08	\$ 111,089,583	\$ 0.535	699.5	22.0
2006-07	\$ 102,844,407	\$ 0.535	681.5	21.0
2005-06	\$ 97,541,594	\$ 0.525	678.5	21.0

The Board of Commissioners continue to provide for the needs of our public schools. The final budget includes an additional \$1,159,987 in current Education appropriations, or an increase of approximately 4.2%. Randolph County is constructing two new high schools, with the second one to be completed for the upcoming school year. The budget also includes \$ 14,373,656 in debt service for school construction .

The budget does not include new positions nor any market adjustment to the employee pay plan. Three and a half positions in the Emergency Telephone System Fund were moved back to the General Fund.

In addition to the impact of the public schools, the recession has impacted the 2009-10 budget. Falling revenues and increasing demand for services resulted in the appropriation of \$1,755,486 of fund balance to maintain departmental operations. An additional \$3,324,395 was appropriated out of fund balance for public school current expense, plus \$981,720 for school debt service. The North Carolina General Assembly is expected to eliminate \$1,340,669 in grant funds to help balance the state budget, which must be made up with local resources. In total, \$7,402,270 was appropriated out of fund balance in an effort to shield our citizens from a tax increase during the recession without sacrificing critical programs and services needed by the public. This substantial use of reserves cannot be maintained beyond 2010.

**Emergency Telephone System Fund**

The Emergency Telephone System Fund has a budget of \$710,000, which is a decrease of 7.8%. There is less capital replacement budgeted for next year. Three and one-half positions that were assigned to maintain the 911 system have been moved to the General Fund.

**Landfill Closure Fund**

The Landfill Closure Fund has a budget of \$86,500, the same as 2008-09.

**Fire Districts Fund**

No fire departments requested increases in their respective district property tax rates, and the Board maintained existing rates. The total budget for all nineteen fire districts is \$6,224,479.

**RANDOLPH COUNTY**  
**Comparative Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**All Annually Budgeted Funds**  
Fiscal Year 2009-2010  
With Comparative Amounts From Fiscal Years 2007-2008 and 2008-2009

	Actual 2007-2008	Budget 2008-2009	Budget 2009-2010
<b>General Fund</b>			
Revenues and Other Financing Sources:			
Ad valorem Taxes	\$ 53,688,366	\$ 55,265,460	\$ 55,265,460
Local Option Sales Tax	24,716,613	21,926,100	16,592,000
Other Taxes	1,059,484	1,067,750	1,314,000
Intergovernmental:			
Unrestricted	500,002	425,900	456,900
Restricted	18,779,018	18,533,609	18,253,221
Permits and Fees	1,505,643	1,488,700	1,122,000
Sales and Services	8,958,284	8,938,426	8,589,399
Investment Earnings	2,311,338	920,000	510,000
Miscellaneous	441,595	452,879	432,771
Interfund Transfers In	3,266,583	2,678,015	1,724,200
Debt Issued	-	-	-
Total Revenues and Other Financing Sources	\$ 115,226,926	\$ 111,696,839	\$ 104,259,951
Expenditures and Other Financing Uses:			
General Government	\$ 8,964,932	\$ 9,656,942	\$ 9,711,151
Public Safety	20,079,662	20,296,776	20,364,915
Economic and Physical Development	2,613,571	2,310,645	2,802,859
Environmental Protection	3,220,162	3,992,068	3,225,861
Human Services	30,775,875	30,218,931	27,171,095
Cultural and Recreational	1,950,370	1,895,212	1,898,940
Education	26,220,356	27,523,519	28,683,506
Debt Service	14,914,258	16,849,104	16,360,944
Interfund Transfers Out	3,186,970	1,442,950	1,442,950
Total Expenditures and Other Financing Uses	\$ 111,926,156	\$ 114,186,147	\$ 111,662,221
Beginning Total Fund Balances	\$ 41,612,618	\$ 44,913,388	\$ 42,424,080
Ending Total Fund Balances	\$ 44,913,388	\$ 42,424,080	\$ 35,021,810

Note: Fund balance amounts for years after 2008 are estimated.

**RANDOLPH COUNTY**  
**Comparative Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**All Annually Budgeted Funds**  
 Fiscal Year 2009-2010  
 With Comparative Amounts From Fiscal Years 2007-2008 and 2008-2009

	Actual 2007-2008	Budget 2008-2009	Budget 2009-2010
<b>Emergency Telephone System Fund</b>			
Revenues:			
Other Taxes	\$ 228,980	\$ -	\$ -
Restricted Intergovernmental	\$ 528,695	\$ 700,000	\$ 700,000
Investment Earnings	60,886	10,000	10,000
Total Revenues	\$ 818,561	\$ 710,000	\$ 710,000
Expenditures:			
Public Safety	\$ 2,252,009	\$ 770,421	\$ 710,000
Beginning Total Fund Balances	\$ 2,384,031	\$ 950,583	\$ 890,162
Ending Total Fund Balances	\$ 950,583	\$ 890,162	\$ 890,162
<b>Landfill Closure Fund</b>			
Revenues:			
Investment Earnings	\$ 103,797	\$ 23,000	\$ 23,000
Expenditures:			
Environmental Protection	\$ 63,081	\$ 86,500	\$ 86,500
Beginning Total Fund Balances	\$ 2,097,404	\$ 2,138,120	\$ 2,074,620
Ending Total Fund Balances	\$ 2,138,120	\$ 2,074,620	\$ 2,011,120
<b>Fire Districts Fund</b>			
Revenues:			
Ad valorem Taxes	\$ 5,935,475	\$ 6,182,205	\$ 6,224,479
Expenditures:			
Public Safety	\$ 5,938,914	\$ 6,182,205	\$ 6,224,479
Beginning Total Fund Balances	\$ 57,931	\$ 54,492	\$ 54,492
Ending Total Fund Balances	\$ 54,492	\$ 54,492	\$ 54,492

Note: Fund balance amounts for years after 2008 are estimated.

**RANDOLPH COUNTY**  
**Combining Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**All Annually Budgeted Funds**  
Fiscal Year 2009-2010

	General Fund	Emergency Telephone System	Landfill Closure	Fire Districts	Total - All Annual Budgets
Revenues and Other Financing Sources:					
Ad valorem Taxes	\$ 55,265,460	\$ -	\$ -	\$ 6,224,479	\$ 61,489,939
Local Option Sales Tax	16,592,000				16,592,000
Other Taxes	1,314,000	-			1,314,000
Intergovernmental:					
Unrestricted	456,900				456,900
Restricted	18,253,221	700,000			18,953,221
Permits and Fees	1,122,000				1,122,000
Sales and Services	8,589,399				8,589,399
Investment Earnings	510,000	10,000	23,000		543,000
Miscellaneous	432,771				432,771
Interfund Transfers In	1,724,200				1,724,200
Total Revenues and Other Financing Sources	\$ 104,259,951	\$ 710,000	\$ 23,000	\$ 6,224,479	\$ 111,217,430
Expenditures and Other Financing Uses:					
General Government	\$ 9,711,151	\$ -	\$ -	\$ -	\$ 9,711,151
Public Safety	20,364,915	710,000		6,224,479	27,299,394
Economic and Physical Development	2,802,859				2,802,859
Environmental Protection	3,225,861		86,500		3,312,361
Human Services	27,171,095				27,171,095
Cultural and Recreational	1,898,940				1,898,940
Education	28,683,506				28,683,506
Debt Service	16,360,944				16,360,944
Interfund Transfers Out	1,442,950				1,442,950
Total Expenditures and Other Financing Uses	\$ 111,662,221	\$ 710,000	\$ 86,500	\$ 6,224,479	\$ 118,683,200
Beginning Total Fund Balances	\$ 42,424,080	\$ 890,162	\$ 2,074,620	\$ 54,492	\$ 45,443,354
Ending Total Fund Balances	\$ 35,021,810	\$ 890,162	\$ 2,011,120	\$ 54,492	\$ 37,977,584

Note: Fund balance amounts are estimated.

**RANDOLPH COUNTY**  
**Combined Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**All Annually Budgeted Funds**  
Fiscal Year 2009-2010  
With Comparative Amounts From Fiscal Years 2007-2008 and 2008-2009

	Total All Annually Budgeted Funds		
	Actual 2007-2008	Budget 2008-2009	Budget 2009-2010
Revenues and Other Financing Sources:			
Ad valorem Taxes	\$ 59,623,841	\$ 61,447,665	\$ 61,489,939
Local Option Sales Tax	24,716,613	21,926,100	16,592,000
Other Taxes	1,288,464	1,067,750	1,314,000
Intergovernmental:			
Unrestricted	500,002	425,900	456,900
Restricted	19,307,713	19,233,609	18,953,221
Permits and Fees	1,505,643	1,488,700	1,122,000
Sales and Services	8,958,284	8,938,426	8,589,399
Investment Earnings	2,476,021	953,000	543,000
Miscellaneous	441,595	452,879	432,771
Interfund Transfers In	3,266,583	2,678,015	1,724,200
Debt Issued	-		
Total Revenues and Other Financing Sources	\$ 122,084,759	\$ 118,612,044	\$ 111,217,430
Expenditures and Other Financing Uses:			
General Government	\$ 8,964,932	\$ 9,656,942	\$ 9,711,151
Public Safety	28,270,585	27,249,402	27,299,394
Economic and Physical Development	2,613,571	2,310,645	2,802,859
Environmental Protection	3,283,243	4,078,568	3,312,361
Human Services	30,775,875	30,218,931	27,171,095
Cultural and Recreational	1,950,370	1,895,212	1,898,940
Education	26,220,356	27,523,519	28,683,506
Debt Service	14,914,258	16,849,104	16,360,944
Interfund Transfers Out	3,186,970	1,442,950	1,442,950
Total Expenditures and Other Financing Uses	\$ 120,180,160	\$ 121,225,273	\$ 118,683,200
Beginning Total Fund Balances	\$ 46,151,984	\$ 48,056,583	\$ 45,443,354
Ending Total Fund Balances	\$ 48,056,583	\$ 45,443,354	\$ 37,977,584

Note: Fund balance amounts for years after 2008 are estimated.

**RANDOLPH COUNTY**  
**All Annually Budgeted Funds**  
 Fiscal Year 2009-2010

