

Randolph County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2009

	2009		Variance Positive (Negative)
	Budget	Actual	
Revenues:			
Ad valorem taxes:			
Taxes		\$ 55,751,065	
Penalties and interest		303,565	
Total	\$ 55,398,460	56,054,630	\$ 656,170
Local option sales taxes:			
Article 39 one percent		6,681,393	
Article 40 one - half of one percent		5,662,777	
Article 42 one - half of one percent		5,624,997	
Article 44 one - half of one percent		1,969,583	
Total	21,926,100	19,938,750	(1,987,350)
Other taxes and licenses:			
Animal tax		68,283	
Occupancy tax		366,575	
Gross receipts tax		24,113	
Solid waste disposal tax		48,750	
White goods disposal tax		24,561	
Scrap tire disposal tax		147,607	
Deed stamp excise tax		266,641	
Total	1,067,750	946,530	(121,220)
Unrestricted intergovernmental:			
Payments in lieu of taxes-outside sources		30,572	
Gas tax refunds		75,606	
Video programming services tax		443,329	
Total	425,900	549,507	123,607
Restricted intergovernmental:			
Federal and State grants			
Public safety services		715,961	
Health services		1,451,010	
Social services		12,167,460	
Aging services		1,127,130	
Library services		337,408	
Public School Building Capital Funds - ADM		2,043,705	
Public School Building Capital Funds - Lottery		1,290,786	
All other		203,316	
Court facility fees		297,604	
Controlled substance tax		72,530	
Treasury Department forfeitures		121,770	
ABC bottles taxes		15,337	
Total	19,753,870	19,844,017	90,147

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Revenues (concluded):			
Permits and fees:			
Register of deeds fees		\$ 530,530	
Inspection and zoning fees		414,841	
Environmental health fees		146,913	
All other		3,880	
Total	\$ 1,493,850	1,096,164	\$ (397,686)
Sales and services:			
Tax department fees		337,079	
Officer and jail fees		243,768	
School resource officer reimbursements		658,788	
Ambulance and rescue squad fees		2,742,736	
Solid waste fees		2,633,506	
Health department fees		979,995	
Library fees		125,621	
All other		861,152	
Total	9,073,555	8,582,645	(490,910)
Investment earnings	920,000	1,262,873	342,873
Miscellaneous:			
Sale of materials		49,453	
Sale of timber rights		194,087	
Other		490,306	
Total	521,529	733,846	212,317
Total revenues	110,581,014	109,008,962	(1,572,052)
Expenditures:			
General government:			
Governing body:			
Salaries		43,200	
Employee benefits		23,208	
Other operating expenditures		73,257	
Total	145,286	139,665	5,621
Administration:			
Salaries		1,031,934	
Employee benefits		253,471	
Other operating expenditures		177,487	
Insurance and bonds		1,096,583	
Capital outlay		6,560	
Total	2,835,159	2,566,035	269,124

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Expenditures (continued):			
General Government (concluded):			
Information Technology:			
Salaries		\$ 697,176	
Employee benefits		179,300	
Other operating expenditures		301,106	
Capital outlay		9,571	
Total	\$ 1,317,364	1,187,153	\$ 130,211
Tax:			
Salaries		1,234,486	
Employee benefits		367,004	
Other operating expenditures		550,410	
Total	2,234,810	2,151,900	82,910
Elections:			
Salaries		194,769	
Employee benefits		42,302	
Other operating expenditures		124,478	
Total	397,397	361,549	35,848
Register of deeds:			
Salaries		341,786	
Employee benefits		115,081	
Other operating expenditures		90,611	
Capital outlay		10,521	
Total	704,381	557,999	146,382
Public buildings:			
Salaries		403,885	
Employee benefits		129,008	
Utilities and telephone		1,018,644	
Other operating expenditures		527,954	
Capital outlay		612,632	
Total	2,967,566	2,692,123	275,443
Total general government	10,601,963	9,656,424	945,539

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Expenditures (continued):			
Public Safety:			
Sheriff and Jail			
Sheriff:			
Salaries		\$ 6,049,357	
Employee benefits		1,980,675	
Other operating expenditures		881,570	
Capital outlay		421,797	
Total		<u>9,333,399</u>	
Jail:			
Salaries		2,489,684	
Employee benefits		758,976	
Other operating expenditures		1,105,204	
Capital outlay		42,757	
Total		<u>4,396,621</u>	
Total Sheriff and Jail	<u>\$ 14,585,997</u>	<u>13,730,020</u>	<u>\$ 855,977</u>
Emergency Services:			
Emergency medical services:			
Salaries		2,000,348	
Employee benefits		537,813	
Other operating expenditures		435,116	
Capital outlay		167,607	
Total		<u>3,140,884</u>	
Emergency communications:			
Salaries		891,557	
Employee benefits		242,813	
Other operating expenditures		48,332	
Total		<u>1,182,702</u>	
Emergency management:			
Salaries		54,585	
Employee benefits		15,296	
Other operating expenditures		10,216	
Total		<u>80,097</u>	

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Expenditures (continued):			
Public Safety (concluded):			
Emergency Services (concluded):			
Fire Inspections:			
Salaries		\$ 204,232	
Employee benefits		59,835	
Other operating expenditures		20,729	
Capital outlay		26,417	
Total		<u>311,213</u>	
Total Emergency Services	<u>\$ 4,919,495</u>	<u>4,714,896</u>	<u>\$ 204,599</u>
Building inspections:			
Salaries		606,140	
Employee benefits		169,315	
Other operating expenditures		57,204	
Total	<u>862,211</u>	<u>832,659</u>	<u>29,552</u>
Adult and juvenile day reporting:			
Salaries		449,439	
Employee benefits		115,711	
Other operating expenditures		90,559	
Total	<u>690,198</u>	<u>655,709</u>	<u>34,489</u>
Other public safety appropriations:			
Juvenile detention services		31,773	
Jury commission		1,496	
Medical examiner		37,900	
Contributions to:			
U.S. Forest Service		104,873	
Ashe-Rand Rescue Squad		16,000	
Piedmont Triad Ambulance Service		950	
N.C. National Guard		950	
Total	<u>243,146</u>	<u>193,942</u>	<u>49,204</u>
Total public safety	<u>21,301,047</u>	<u>20,127,226</u>	<u>1,173,821</u>

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	2009		Variance Positive (Negative)
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Expenditures (continued):			
Economic and physical development:			
Planning and zoning:			
Salaries		\$ 394,135	
Employee benefits		107,008	
Other operating expenditures		61,568	
Total	\$ 607,751	562,711	\$ 45,040
Cooperative Extension Service:			
Salaries		256,921	
Employee benefits		67,685	
Other operating expenditures		50,625	
Total	439,393	375,231	64,162
Soil and Water Conservation:			
Salaries		108,952	
Employee benefits		30,789	
Other operating expenditures		11,016	
Total	289,463	150,757	138,706
Other economic and physical development appropriations:			
Piedmont Triad Regional Water Authority		280,213	
Contributions to:			
Randolph Economic Development Corporation		234,201	
Piedmont Triad Partnership		13,859	
Yadkin - Pee Dee Lakes Project		1,000	
Research Conservation and Development		500	
Cape Fear River Assembly		1,000	
Economic development incentives:			
Rheem Manufacturing		31,250	
Technimark		90,000	
Town of Seagrove - CDBG project		22,164	
Town of Ramseur - Tower Components		12,000	
Timken Company			
Malt-o-Meal Company		187,500	
Starpet Inc.		125,000	
Distributions of occupancy tax to:			
Randolph Tourism Development Authority		353,772	
Total	1,424,099	1,352,459	71,640
Total economic and physical development	2,760,706	2,441,158	319,548

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Expenditures (continued):			
Environmental protection:			
Public Works:			
Administrative and engineering:			
Salaries		\$ 121,680	
Employee benefits		30,307	
Other operating expenditures		156,412	
Total		<u>308,399</u>	
Solid waste transfer station:			
Salaries		66,753	
Employee benefits		20,462	
Transfer station operations		1,893,446	
Other operating expenditures		354,836	
Capital outlay		8,823	
Total		<u>2,344,320</u>	
Recycling and convenience site operations:			
Salaries		17,808	
Employee benefits		6,105	
Other recycling costs		46,134	
Other operating expenditures		169,869	
Capital outlay		180,004	
Total		<u>419,920</u>	
Total environmental protection	\$ 4,459,667	<u>3,072,639</u>	\$ 1,387,028
Human services:			
Health:			
Public health services:			
Salaries		1,993,650	
Employee benefits		587,459	
Other operating expenditures		493,916	
Total		<u>3,075,025</u>	
Animal control:			
Salaries		208,309	
Employee benefits		69,026	
Other operating expenditures		59,775	
Capital outlay		6,060	
Total		<u>343,170</u>	

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	2009		Variance Positive (Negative)
	Budget	Actual	
Expenditures (continued):			
Human Services (continued):			
Health (concluded):			
Environmental health:			
Salaries		\$ 706,483	
Employee benefits		199,017	
Other operating expenditures		86,989	
Total		<u>992,489</u>	
Women, infants, and children			
Salaries		432,820	
Employee benefits		135,471	
Other operating expenditures		68,231	
Total		<u>636,522</u>	
Total health	<u>\$ 5,392,004</u>	<u>5,047,206</u>	<u>\$ 344,798</u>
Social services:			
Administration:			
Salaries		5,777,249	
Employee benefits		1,713,563	
Other operating expenditures		2,344,040	
Capital outlay		21,404	
Total		<u>9,856,256</u>	
Assistance programs:			
Child day care		5,282,823	
Foster care		880,814	
Workfirst		446,702	
Total		<u>6,610,339</u>	
Medical assistance program (Medicaid):			
County share of assistance payments		<u>2,933,849</u>	
Special assistance to adults:			
County share of assistance payments		<u>1,239,311</u>	
Total social services	<u>22,875,743</u>	<u>20,639,755</u>	<u>2,235,988</u>

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	2009		Variance Positive (Negative)
	Budget	Actual	
Expenditures (continued):			
Human services (concluded):			
Veteran Services:			
Salaries		\$ 64,285	
Employee benefits		13,527	
Other operating expenditures		3,833	
Total	\$ 86,615	81,645	\$ 4,970
Other human service appropriations:			
Contributions to other agencies:			
Family Crisis Center		41,000	
Regional Consolidated Services		2,000	
Randolph County Senior Adults Assn.		225,585	
Randolph Hospital - Cancer Center		100,000	
Sandhills Center		1,001,565	
Central Boys and Girls Club		25,000	
Randolph Vocational Workshop		10,000	
Hospice of Randolph County		25,000	
Pass-through grants to other agencies:			
Home and Community Care Block Grant		851,100	
Rural Operating Assistance Program		265,005	
Juvenile Justice programs		7,700	
Total other human service appropriations	2,611,358	2,553,955	57,403
Total human services	30,965,720	28,322,561	2,643,159
Culture and recreation:			
Library			
Salaries		1,227,252	
Employee benefits		330,929	
Other operating expenditures		332,314	
Total	1,899,054	1,890,495	8,559
Other culture and recreation appropriations:			
Randolph Arts Guild		15,000	
Total	15,000	15,000	-
Total culture and recreation	1,914,054	1,905,495	8,559

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	2009		Variance Positive (Negative)
	Budget	Actual	
Expenditures (concluded):			
Education:			
Contributions to other agencies:			
Public schools:			
Current Expense:			
Asheboro City Schools		\$ 4,006,130	
Randolph County Schools		17,167,921	
Randolph Community College		2,400,000	
Capital Outlay:			
Asheboro City Schools		735,007	
Randolph County Schools		2,336,294	
Randolph Community College		1,781,448	
Communities in Schools		85,000	
Total Education	\$ 28,646,402	28,511,800	\$ 134,602
Debt service:			
Principal retirement		10,502,876	
Interest and other charges		6,340,943	
Total debt service	16,849,104	16,843,819	5,285
Total expenditures	117,498,663	110,881,122	6,617,541
Revenues over (under) expenditures	(6,917,649)	(1,872,160)	5,045,489

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	2009		Variance Positive (Negative)
	Budget	Actual	
Other financing sources (uses):			
Transfers from other funds:			
From 1995 Capital Reserve - Mental Health and County School Facilities Fund	\$ 2,490,515	\$ 2,490,515	\$ -
From Economic Development Reserve	344,826	344,825	(1)
Transfers to other funds:			
Special Revenue Funds:			
To 1995 Capital Reserve - Mental Health and County School Facilities Fund	(1,442,950)	(1,442,950)	
To Emergency Telephone System Fund	(60,000)	(56,299)	3,701
Capital Projects Funds:			
To Rural Water Capital Project			-
To Technology Capital Project	(84,000)	(84,000)	-
Total other financing sources (uses)	<u>1,248,391</u>	<u>1,252,091</u>	<u>3,700</u>
Fund Balance Appropriated	5,669,258	-	5,669,258
Revenues and other financing sources over (under) expenditures and other financing uses	<u>-</u>	<u>(620,069)</u>	<u>\$ (620,069)</u>
Fund balances:			
Beginning of year, July 1		44,913,388	
End of year, June 30	<u>\$ -</u>	<u>\$ 44,293,319</u>	

Randolph County, North Carolina
Randolph County Schools Capital Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2009

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues					
Miscellaneous	\$ 172,250	\$ 172,250	\$ -	\$ 172,250	\$ -
Investment earnings	1,581,720	2,961,899	424,974	3,386,873	1,805,153
Total revenues	<u>1,753,970</u>	<u>3,134,149</u>	<u>424,974</u>	<u>3,559,123</u>	<u>1,805,153</u>
Expenditures					
Current:					
Bond Issuance Costs	1,140,395	1,140,395	-	1,140,395	-
Education:					
Providence Grove High School					
Professional Fees	1,140,105	1,080,236	59,869	1,140,105	-
Land Acquisition	924,699	915,404	9,295	924,699	-
Other Services	157,633	157,632		157,632	1
Construction	30,226,954	29,601,764	625,189	30,226,953	1
Furniture and Equipment	1,589,661	592,096	985,270	1,577,366	12,295
Contingency	-	-		-	-
Less sales tax reimbursements	(5,000)	(564,194)	(5,193)	(569,387)	564,387
	<u>34,034,052</u>	<u>31,782,938</u>	<u>1,674,430</u>	<u>33,457,368</u>	<u>576,684</u>
Wheatmore High School					
Professional Fees	1,463,860	1,101,753	246,528	1,348,281	115,579
Land Acquisition	1,140,575	1,140,574		1,140,574	1
Other Services	350,000	229,746	134,835	364,581	(14,581)
Construction	33,796,235	11,504,980	19,644,244	31,149,224	2,647,011
Furniture and Equipment	1,000,000	-	99,918	99,918	900,082
Contingency	403,225	-		-	403,225
Less sales tax reimbursements	(362,270)	(200,635)	(436,798)	(637,433)	275,163
	<u>37,791,625</u>	<u>13,776,418</u>	<u>19,688,727</u>	<u>33,465,145</u>	<u>4,326,480</u>
Total expenditures	<u>72,966,072</u>	<u>46,699,751</u>	<u>21,363,157</u>	<u>68,062,908</u>	<u>4,903,164</u>
Revenues over (under) expenditures	<u>(71,212,102)</u>	<u>(43,565,602)</u>	<u>(20,938,183)</u>	<u>(64,503,785)</u>	<u>6,708,317</u>
Other financing sources (uses):					
Installment Purchase Debt Issued	71,634,102	70,313,158		70,313,158	(1,320,944)
Premium on Issued Debt		1,320,944		1,320,944	1,320,944
Transfer from General Fund	1,911,530	1,721,500		1,721,500	(190,030)
Transfer to General Fund	(1,911,530)	(1,721,500)		(1,721,500)	190,030
Transfer to Rural Water Project	(422,000)	(422,000)		(422,000)	-
Total other financing sources (uses)	<u>71,212,102</u>	<u>71,212,102</u>	<u>-</u>	<u>71,212,102</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 27,646,500</u>	<u>(20,938,183)</u>	<u>\$ 6,708,317</u>	<u>\$ 6,708,317</u>
Fund balances:					
Beginning of year, July 1			<u>27,646,500</u>		
End of year, June 30			<u>\$ 6,708,317</u>		