

OTHER FUNDS WITH ANNUAL BUDGETS

Information on all other annually budgeted funds of the County.



Emergency Telephone System Fund

FUND SUMMARY

On September 25, 1998, the General Assembly of North Carolina approved Senate Bill 1242, establishing the Enhanced 911 Wireless Fund and the North Carolina Wireless 911 Board. This Bill became North Carolina General Statute 62A Article 2. The objective of the act was to provide for an enhanced wireless 911 system for the use of personal cellular communications services and other wireless telephone customers. On July 27, 2007, the General Assembly of North Carolina further revised NCGS 62A, creating a 911 Board with responsibility for both wireline and wireless 911 in North Carolina and a single, statewide service charge per connection for any type of voice communication service provider effective January 1, 2008. Effective July 1, 2010, the new 911 service charge for North Carolina was sixty cents (\$.60) in accordance with § 62A-43(a). The proceeds from this service charge are deposited into a fund administered by the North Carolina 911 Board located at the Division of Information Technology Services. A portion of these funds are remitted to governments to establish and maintain a 911 emergency telephone system.

The Emergency Telephone System Fund is required under state regulations to account for the proceeds and use of the surcharge fees on telephone service. The taxes are assessed to provide resources for the installation, lease, purchase or maintenance of the emergency telephone system, which locates the origin of the distress call. The taxes are not used for recurring operating costs of dispatching calls to appropriate public safety agencies, which are the responsibility of the Emergency Services department of the General Fund.

BUDGET HIGHLIGHTS

In accordance with state law, only very specific costs related to the receiving of a 911 emergency call are charged to this fund. Over the past two years, the County replaced the primary telephone system and other capital needs, resulting in a substantial use of fund balance.

TOTAL FUND BUDGET

	2011-12	2012-2013	2013-2014		
	Actual	Final Approved	Department Request	Proposed	Final Approved
Expenditures					
Other Expenditures	\$ 660,777	\$ 426,729	\$ 418,229	\$ 418,229	\$ 418,229
Capital Outlay	538,003	27,393	97,000	97,000	97,000
Total Expenditures	\$ 1,198,780	\$ 454,122	\$ 515,229	\$ 515,229	\$ 515,229

Revenues					
Other Taxes					
Restricted Intergovernmental	\$ 371,129	\$ 397,993	\$ 459,167	\$ 459,167	\$ 459,167
Investment Earnings	2,189	2,000	2,000	2,000	2,000
Total Revenues	373,318	399,993	461,167	461,167	461,167
Other Financing Sources					
Interfund Transfer In					
Appropriated Fund Balance		54,129	54,062	54,062	54,062
Total Revenues and Other Financing Sources	\$ 373,318	\$ 454,122	\$ 515,229	\$ 515,229	\$ 515,229

Landfill Closure Fund

FUND SUMMARY

The County closed its solid waste landfill in December 1997. Federal and state environmental regulations require the County to perform post-closure monitoring procedures on the landfill site for thirty years. A portion of the solid waste tipping fees which were collected while the landfill was operational have been set aside in the Landfill Closure Fund to account for these post-closure costs and other solid waste management costs. Interest earned on the reserved funds approximately offsets the annual inflation adjustment on the estimated remaining post-closure costs. The resources needed to provide the required financial assurance to regulatory agencies are evaluated annually.

BUDGET HIGHLIGHTS

There were no significant changes to the Landfill Closure expenditures. Other projected expenditures remain consistent with previous years. As planned, expenditures in this fund will exceed interest income, resulting in the continued need to appropriate fund balance.

TOTAL FUND BUDGET

	2011-12	2012-13	2013-14		
	Actual	Final Approved	Department Request	Proposed	Final Approved
Expenditures:					
Engineering fees	\$ 227,539	\$ 109,500	\$ 109,500	\$ 109,500	\$ 109,500
General operations	294	30,000	30,000	30,000	30,000
Monitoring well analysis	28,313	23,000	23,000	23,000	23,000
New monitoring wells	-	5,000	5,000	5,000	5,000
Gravel	2,611	5,000	5,000	5,000	5,000
Landfill repairs	9,400	12,500	12,500	12,500	12,500
Equipment maintenance and repair	-	1,500	1,500	1,500	1,500
Capital outlay	419,080	-	-	-	-
Total Expenditures	\$ 687,237	\$ 186,500	\$ 186,500	\$ 186,500	\$ 186,500

Revenues:					
Interest on Investments	\$ 1,913	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Revenues	1,913	1,000	1,000	1,000	1,000
Other Financing Sources:					
Appropriated Fund Balance	-	185,500	185,500	185,500	185,500
Total Revenues and Other Financing Sources	\$ 1,913	\$ 186,500	\$ 186,500	\$ 186,500	\$ 186,500

Water Fund

FUND SUMMARY

The County, in conjunction with five other governments, participates in the Piedmont Triad Regional Water Authority. The Authority was established to construct a dam facility, water treatment plant and related transmission lines. The participating governments were legally obligated under the intergovernmental agreement that created the Authority to contribute a pre-determined share of the construction costs on the dam, which was completed in 2003. The County's share of support is 18.75%. According to the joint governmental agreement, the participating governments do not have an equity interest in the joint venture, but rather rights to water in the reservoir.

The Authority's water treatment plant was completed in 2010; the participating governments purchase treated water based upon a pre-determined share, according to a uniform rate structure set by the Authority. The County will be purchasing 1.25 million gallons per day; its rate will be primarily based on the County's share of the annual debt service on the project, plus administrative and operating costs. The County intends to sell its allotment of treated water in bulk to municipal water systems.

BUDGET HIGHLIGHTS

The City of Archdale has agreed to buy 250,000 gallons per day with an option on another 500,000.

TOTAL FUND BUDGET

	2011-12	2012-13	2013-14		
	Actual	Final Approved	Department Request	Proposed	Final Approved
Expenditures:					
Purchase of Water	\$ 853,886	\$ 1,850,000	\$ 1,744,437	\$ 1,744,437	\$ 1,744,437
Total Expenditures	\$ 853,886	\$ 1,850,000	\$ 1,744,437	\$ 1,744,437	\$ 1,744,437
Revenues:					
Bulk Water Sales	\$ 223,243	\$ 1,850,000	\$ 222,650	\$ 222,650	\$ 222,650
Investment Income	1,380				
Total Revenues	224,623	1,850,000	222,650	222,650	222,650
Other Financing Sources:					
Transfer from General Fund	-	-	1,521,787	1,521,787	1,521,787
Total Revenues and Other Financing Sources	\$ 224,623	\$ 1,850,000	\$ 1,744,437	\$ 1,744,437	\$ 1,744,437

Fire Districts Fund

FUND SUMMARY

The Fire Districts Fund accounts for the collection and distribution of voter approved property taxes, levied to provide fire protection for nineteen special fire districts. The County contracts with municipal and volunteer fire departments to provide these services. The Board of Commissioners set each district tax rate during the annual budget process. The taxes levied for each district are distributed monthly to the fire departments which service that area.

TOTAL FUND BUDGET

	2011-2012	2012-2013	2013-2014	
	Actual	Final Approved	District Request	Final Approved
Expenditures:				
Bennett Fire District	\$ 28,241	\$ 27,453	\$ 31,609	\$ 31,609
Climax Fire District	464,527	544,427	539,143	539,143
Coleridge Fire District	176,982	173,416	174,045	174,045
Eastside Fire District	372,511	410,856	411,927	411,927
Fairgrove Fire District	244,949	298,657	301,311	301,311
Farmer Fire District	156,669	155,028	154,362	154,362
Franklinville Fire District	409,774	471,037	472,507	472,507
Guil-Rand Fire District	2,019,664	2,399,465	2,414,189	2,414,189
Julian Fire District	86,948	88,243	88,302	88,302
Level Cross Fire District	222,576	224,166	244,469	244,469
Northeast Fire District	117,467	118,043	116,954	116,954
Randleman Fire District	243,686	250,343	253,908	253,908
Seagrove Fire District	197,227	197,654	197,292	197,292
Sophia Fire District	131,303	129,257	130,338	130,338
Southwest Fire District	83,787	83,512	84,013	84,013
Staley Fire District	155,041	159,126	156,328	156,328
Tabernacle Fire District	347,368	342,519	342,681	342,681
Ulah Fire District	343,582	337,262	337,761	337,761
Westside Fire District	597,781	657,318	660,247	660,247
Total Expenditures	\$ 6,400,083	\$ 7,067,782	\$ 7,111,386	\$ 7,111,386

Revenues:

 Ad Valorem Property Taxes

 Total Revenues

\$ 6,400,083	\$ 7,067,782	\$ 7,111,386	\$ 7,111,386
\$ 6,400,083	\$ 7,067,782	\$ 7,111,386	\$ 7,111,386



Fire Districts Fund
2013-2014 Budgets
 By District

Fire District	Revenues			Expenditures
	Property Taxes		Totals	Tax Collections Remitted
	Current Year	Prior Year		
Bennett Fire District	\$ 30,809	\$ 800	\$ 31,609	\$ 31,609
Climax Fire District	530,143	9,000	539,143	539,143
Coleridge Fire District	169,045	5,000	174,045	174,045
Eastside Fire District	399,927	12,000	411,927	411,927
Fairgrove Fire District	296,311	5,000	301,311	301,311
Farmer Fire District	151,362	3,000	154,362	154,362
Franklinville Fire District	460,507	12,000	472,507	472,507
Guil-Rand Fire District	2,339,189	75,000	2,414,189	2,414,189
Julian Fire District	83,302	5,000	88,302	88,302
Level Cross Fire District	234,769	9,700	244,469	244,469
Northeast Fire District	112,454	4,500	116,954	116,954
Randleman Fire District	233,908	20,000	253,908	253,908
Seagrove Fire District	188,292	9,000	197,292	197,292
Sophia Fire District	125,338	5,000	130,338	130,338
Southwest Fire District	81,013	3,000	84,013	84,013
Staley Fire District	148,328	8,000	156,328	156,328
Tabernacle Fire District	334,681	8,000	342,681	342,681
Ulah Fire District	328,761	9,000	337,761	337,761
Westside Fire District	640,247	20,000	660,247	660,247
Fund Totals	\$ 6,888,386	\$ 223,000	\$ 7,111,386	\$ 7,111,386



Fire Districts

Summary of Property Valuations and Tax Rates by District

Fire District	Net Valuation			Tax Rate Per \$100		
	2011-2012	2012-2013	2013-2014	2013 Actual	2014	
	Actual	Estimated	Estimated		Requested	Approved
Bennett Fire District	\$ 40,308,243	\$ 39,253,856	\$ 39,702,446	\$ 0.070	\$ 0.080	\$ 0.080
Climax Fire District	\$ 464,044,610	\$ 459,989,238	\$ 455,449,063	\$ 0.120	\$ 0.120	\$ 0.120
Coleridge Fire District	\$ 242,120,110	\$ 237,841,928	\$ 238,730,856	\$ 0.073	\$ 0.073	\$ 0.073
Eastside Fire District	\$ 465,330,213	\$ 456,879,154	\$ 458,106,110	\$ 0.090	\$ 0.090	\$ 0.090
Fairgrove Fire District	\$ 376,607,262	\$ 378,423,577	\$ 381,843,444	\$ 0.080	\$ 0.080	\$ 0.080
Farmer Fire District	\$ 223,565,671	\$ 208,972,875	\$ 208,057,613	\$ 0.075	\$ 0.075	\$ 0.075
Franklinville Fire District	\$ 481,347,318	\$ 473,234,019	\$ 474,749,661	\$ 0.100	\$ 0.100	\$ 0.100
Guil-Rand Fire District	\$ 2,016,955,470	\$ 1,996,962,651	\$ 2,009,612,678	\$ 0.120	\$ 0.120	\$ 0.120
Julian Fire District	\$ 86,868,400	\$ 85,817,179	\$ 85,877,885	\$ 0.100	\$ 0.100	\$ 0.100
Level Cross Fire District	\$ 222,091,300	\$ 221,098,811	\$ 220,027,165	\$ 0.100	\$ 0.100	\$ 0.110
Northeast Fire District	\$ 130,397,978	\$ 130,060,842	\$ 128,813,004	\$ 0.090	\$ 0.090	\$ 0.090
Randleman Fire District	\$ 243,371,140	\$ 237,467,404	\$ 241,142,231	\$ 0.100	\$ 0.100	\$ 0.100
Seagrove Fire District	\$ 196,906,250	\$ 194,488,523	\$ 194,115,396	\$ 0.100	\$ 0.100	\$ 0.100
Sophia Fire District	\$ 131,084,410	\$ 128,099,637	\$ 129,214,383	\$ 0.100	\$ 0.100	\$ 0.100
Southwest Fire District	\$ 83,580,780	\$ 83,002,474	\$ 83,518,454	\$ 0.100	\$ 0.100	\$ 0.100
Staley Fire District	\$ 154,799,440	\$ 155,799,816	\$ 152,915,322	\$ 0.100	\$ 0.100	\$ 0.100
Tabernacle Fire District	\$ 346,876,060	\$ 344,865,066	\$ 345,032,376	\$ 0.100	\$ 0.100	\$ 0.100
Ulah Fire District	\$ 562,654,475	\$ 554,777,982	\$ 555,621,880	\$ 0.061	\$ 0.061	\$ 0.061
Westside Fire District	\$ 663,576,622	\$ 657,028,907	\$ 660,048,022	\$ 0.100	\$ 0.100	\$ 0.100