



Major Governmental Funds Budgetary Comparison Schedules

General Fund

Accounts for the general operations of Randolph County. It is used to account for all financial resources except those required to be accounted for in another fund.

Landfill Closure Fund

Accounts for certain solid waste management costs, including the monitoring costs associated with closure and postclosure of the County's landfill, which closed in December 1997.

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, 2015

	2015		Variance Positive (Negative)
	Budget	Actual	
Revenues:			
Ad valorem taxes:			
Taxes		\$ 67,486,011	
Penalties and interest		362,800	
Total	\$ 65,817,461	67,848,811	\$ 2,031,350
Local option sales taxes:			
Article 39 one percent		5,604,881	
Article 40 one - half of one percent		6,629,202	
Article 42 one - half of one percent		4,154,723	
Article 44 one - half of one percent		(765)	
Article 46 one - half of one percent		2,328,281	
Medicaid Hold Harmless distribution		556,219	
Total	17,449,000	19,272,541	1,823,541
Other taxes and licenses:			
Animal tax		77,046	
Occupancy tax		853,511	
Gross receipts tax		36,183	
Solid waste disposal tax		69,880	
White goods disposal tax		45,375	
Scrap tire disposal tax		180,156	
Electronic recycling tax		10,989	
Deed stamp excise tax		366,215	
Total	1,435,000	1,639,355	204,355
Unrestricted intergovernmental:			
Payments in lieu of taxes-outside sources		22,874	
Video programming services tax		380,042	
Total	405,000	402,916	(2,084)
Restricted intergovernmental:			
Federal and State grants			
Public safety services		598,420	
Health services		1,718,017	
Social services		13,297,084	
Child support enforcement		782,528	
Aging services		1,105,510	
Library services		238,357	
Public School Building Capital Funds - Lottery		1,500,000	
All other		30,360	
Rural Center Grant/Loan PetPro Resources		119,993	
Court facility fees		232,103	
Controlled substance tax		42,439	
Treasury Department forfeitures		292,145	
ABC bottles taxes		15,012	
Total	20,295,557	19,971,968	(323,589)

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, 2015

	2015		Variance Positive (Negative)
	Budget	Actual	
Revenues (concluded):			
Permits and fees:			
Register of deeds fees		\$ 530,240	
Inspection and zoning fees		395,184	
Environmental health fees		149,733	
All other		4,060	
Total	\$ 963,850	1,079,217	\$ 115,367
Sales and services:			
Tax department fees		535,928	
Officer and jail fees		305,329	
Other public safety		661,512	
School resource officer reimbursements		672,880	
Ambulance and rescue squad fees		3,471,835	
Solid waste fees		2,042,659	
Health department fees		1,033,168	
Library fees		120,532	
Lease payments		147,438	
All other		145,892	
Total	8,647,575	9,137,173	489,598
Investment earnings	85,000	80,831	(4,169)
Miscellaneous:			
Sale of property and materials		26,919	
Other		335,558	
Total	362,038	362,477	439
Total revenues	115,460,481	119,795,289	4,334,808
Expenditures:			
General government:			
Governing body:			
Salaries		56,000	
Employee benefits		22,694	
Other operating expenditures		72,036	
Total	153,220	150,730	2,490
Administration:			
Salaries		1,052,884	
Employee benefits		306,564	
Other operating expenditures		209,684	
Insurance and bonds		1,158,973	
Total	3,155,635	2,728,105	427,530

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, 2015

	2015		Variance Positive (Negative)
	Budget	Actual	
Expenditures (continued):			
General Government (concluded):			
Information Technology:			
Salaries		\$ 719,204	
Employee benefits		210,892	
Other operating expenditures		725,818	
Total	\$ 1,796,924	1,655,914	\$ 141,010
Tax:			
Salaries		1,177,815	
Employee benefits		379,853	
Other operating expenditures		729,098	
Capital Outlay		18,293	
Total	2,449,983	2,305,059	144,924
Elections:			
Salaries		176,074	
Employee benefits		47,222	
Other operating expenditures		132,781	
Total	439,839	356,077	83,762
Register of deeds:			
Salaries		327,359	
Employee benefits		115,622	
Other operating expenditures		158,767	
Capital Outlay		40,414	
Total	737,805	642,162	95,643
Public buildings:			
Salaries		464,199	
Employee benefits		161,204	
Utilities and telephone		984,844	
Other operating expenditures		504,012	
Capital outlay		592,078	
Total	3,146,811	2,706,337	440,474
Total general government	11,880,217	10,544,384	1,335,833

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, 2015

	2015		Variance Positive (Negative)
	Budget	Actual	
Expenditures (continued):			
Public Safety:			
Sheriff and Jail			
Sheriff:			
Salaries		\$ 6,500,097	
Employee benefits		2,260,981	
Other operating expenditures		1,241,449	
Capital outlay		639,325	
Total		<u>10,641,852</u>	
Jail:			
Salaries		2,584,963	
Employee benefits		829,139	
Other operating expenditures		1,465,887	
Capital outlay		133,562	
Total		<u>5,013,551</u>	
Total Sheriff and Jail	<u>\$ 16,807,105</u>	<u>15,655,403</u>	<u>\$ 1,151,702</u>
Emergency Services:			
Emergency medical services:			
Salaries		2,379,334	
Employee benefits		676,717	
Other operating expenditures		935,288	
Capital outlay		820,569	
Total		<u>4,811,908</u>	
Emergency communications:			
Salaries		1,023,707	
Employee benefits		296,822	
Other operating expenditures		22,052	
Total		<u>1,342,581</u>	
Emergency management:			
Salaries		118,176	
Employee benefits		32,067	
Other operating expenditures		234,934	
Capital Outlay		10,295	
Total		<u>395,472</u>	

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, 2015

	2015		Variance Positive (Negative)
	Budget	Actual	
Expenditures (continued):			
Public Safety (concluded):			
Emergency Services (concluded):			
Fire Inspections:			
Salaries		\$ 178,324	
Employee benefits		57,460	
Other operating expenditures		27,741	
Capital Outlay		99,441	
Total		<u>362,966</u>	
Total Emergency Services	<u>\$ 7,473,094</u>	<u>6,912,927</u>	<u>\$ 560,167</u>
Building inspections:			
Salaries		407,327	
Employee benefits		120,629	
Other operating expenditures		54,930	
Capital outlay		33,461	
Total	<u>640,036</u>	<u>616,347</u>	<u>23,689</u>
Adult day reporting:			
Salaries		105,047	
Employee benefits		27,057	
Other operating expenditures		23,206	
Total	<u>169,199</u>	<u>155,310</u>	<u>13,889</u>
Juvenile day reporting:			
Salaries		224,108	
Employee benefits		70,484	
Other operating expenditures		58,939	
Total	<u>387,778</u>	<u>353,531</u>	<u>34,247</u>
Other public safety appropriations:			
Juvenile detention services		17,202	
Jury commission		5,950	
Medical examiner		46,150	
Contributions to:		-	
N.C. Forestry Program		108,158	
Ashe-Rand Rescue Squad		16,000	
Piedmont Triad Ambulance Service		950	
Total	<u>252,390</u>	<u>194,410</u>	<u>57,980</u>
Total public safety	<u>25,729,602</u>	<u>23,887,928</u>	<u>1,841,674</u>

**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, 2015**

	2015		Variance Positive (Negative)
	Budget	Actual	
Expenditures (continued):			
Economic and physical development:			
Planning and zoning:			
Salaries		\$ 363,881	
Employee benefits		106,905	
Other operating expenditures		67,514	
Total	<u>\$ 625,290</u>	<u>538,300</u>	<u>\$ 86,990</u>
Cooperative Extension Service:			
Salaries		216,342	
Employee benefits		69,354	
Other operating expenditures		75,471	
Total	<u>448,471</u>	<u>361,167</u>	<u>87,304</u>
Soil and Water Conservation:			
Salaries		106,314	
Employee benefits		29,554	
Other operating expenditures		23,363	
Total	<u>201,847</u>	<u>159,231</u>	<u>42,616</u>
Other economic and physical development appropriations:			
Contributions to:			
Randolph Economic Development Corporation		324,340	
Economic development incentives:			
Technimark		7,500	
Americhem		28,125	
MOM Brands		-	
PetPro		19,000	
City of Trinity match		1,750	
City of Archdale match		5,655	
Pass-through grants to other agencies:			
Rural Center Building Reuse Project - PetPro		119,993	
Distributions of occupancy tax to:			
Randolph Tourism Development Authority		827,905	
Total	<u>1,821,950</u>	<u>1,334,268</u>	<u>487,682</u>
Total economic and physical development	<u>3,097,558</u>	<u>2,392,966</u>	<u>704,592</u>

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, 2015

	2015		Variance Positive (Negative)
	Budget	Actual	
Expenditures (continued):			
Environmental protection:			
Public Works:			
Administrative and engineering:			
Salaries		\$ 51,549	
Employee benefits		13,878	
Other operating expenditures		8,101	
Total		<u>73,528</u>	
Solid waste transfer station:			
Salaries		90,197	
Employee benefits		30,299	
Transfer station operations		1,611,035	
Other operating expenditures		209,295	
Total		<u>1,940,826</u>	
Recycling and convenience site operations:			
Salaries		65,237	
Employee benefits		19,992	
Other recycling costs		189,997	
Other operating expenditures		130,008	
Total		<u>405,234</u>	
Total environmental protection	<u>\$ 2,549,324</u>	<u>2,419,588</u>	<u>\$ 129,736</u>
Human services:			
Health:			
Public health services:			
Salaries		1,788,271	
Employee benefits		554,230	
Other operating expenditures		645,122	
Total		<u>2,987,623</u>	
Animal control:			
Salaries		306,113	
Employee benefits		103,207	
Other operating expenditures		129,920	
Total		<u>539,240</u>	

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, 2015

	2015		Variance Positive (Negative)
	Budget	Actual	
Expenditures (continued):			
Human Services (continued):			
Health (concluded):			
Environmental health:			
Salaries		\$ 529,748	
Employee benefits		160,890	
Other operating expenditures		67,374	
Total		<u>758,012</u>	
Women, infants, and children			
Salaries		528,100	
Employee benefits		191,065	
Other operating expenditures		92,448	
Total		<u>811,613</u>	
Total health	\$ 5,275,438	<u>5,096,488</u>	\$ 178,950
Social services:			
Administration:			
Salaries		6,235,890	
Employee benefits		1,960,202	
Other operating expenditures		1,009,298	
Total		<u>9,205,390</u>	
Assistance programs:			
Adoption programs		347,475	
Child day care		5,025,539	
Energy programs		985,709	
Foster care		1,682,012	
Workfirst		151,007	
Total		<u>8,191,742</u>	
Special assistance to adults:			
County share of assistance payments		<u>875,994</u>	
Total social services	<u>20,517,405</u>	<u>18,273,126</u>	<u>2,244,279</u>

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, 2015

	2015		Variance Positive (Negative)
	Budget	Actual	
Expenditures (continued):			
Human services (concluded):			
Veteran Services:			
Salaries		\$ 69,122	
Employee benefits		20,852	
Other operating expenditures		6,455	
Total	\$ 101,197	96,429	\$ 4,768
Child Support Enforcement			
Salaries		392,330	
Employee benefits		137,843	
Other operating expenditures		346,754	
Total	986,433	876,927	109,506
Other human service appropriations:			
Contributions to other agencies:			
Family Crisis Center		41,000	
Randolph County Senior Adults Assn.		242,585	
Randolph County Senior Adults Assn.- capital		100,000	
Sandhills Center		844,000	
Central Boys and Girls Club		25,000	
Randolph Vocational Industries		15,000	
Other Organizations		10,000	
Pass-through grants to other agencies:			
Home and Community Care Block Grant		851,733	
Rural Operating Assistance Program		247,321	
Juvenile Justice programs		6,456	
Total other human service appropriations	2,430,985	2,383,095	47,890
Total human services	29,311,458	26,726,065	2,585,393
Culture and recreation:			
Library			
Salaries		1,186,235	
Employee benefits		356,784	
Other operating expenditures		294,594	
Capital outlay		21,777	
Total	1,885,387	1,859,390	25,997
Other culture and recreation appropriations:			
Randolph Arts Guild		20,000	
Total	20,000	20,000	-
Total culture and recreation	1,905,387	1,879,390	25,997

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, 2015

	2015		Variance Positive (Negative)
	Budget	Actual	
Expenditures (concluded):			
Education:			
Contributions to other agencies:			
Public schools:			
Current Expense:			
Asheboro City Schools		\$ 4,552,805	
Randolph County Schools		17,346,212	
Randolph Community College		2,328,000	
Capital Outlay:		-	
Asheboro City Schools		831,085	
Randolph County Schools		2,463,939	
Randolph Community College		1,269,954	
Communities in Schools		70,000	
Total Education	\$ 28,861,995	28,861,995	\$ -
Debt service:			
Principal retirement		11,201,431	
Interest and other charges		3,341,449	
Total debt service	14,548,229	14,542,880	5,349
Total expenditures	117,883,770	111,255,196	6,628,574
Revenues over (under) expenditures	(2,423,289)	8,540,093	10,963,382

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, 2015

	2015		Variance Positive (Negative)
	Budget	Actual	
Other financing sources (uses):			
Installment purchase obligations issued	\$ 826,267	\$ 826,267	
Transfers from other funds:			
From Economic Development Reserve	180,157	160,157	(20,000)
Transfers to other funds:			
Capital Project Funds:			
To RCC Capital Project Fund	(2,400,000)	(2,328,281)	71,719
To Site Development Capital Project Fund	(6,400,000)	(6,400,000)	-
To Emergency Services HQ Capital Project	(425,000)	(425,000)	-
To Water Fund	(1,526,300)	(1,526,300)	
Total other financing sources (uses)	<u>(9,744,876)</u>	<u>(9,693,157)</u>	<u>51,719</u>
Fund Balance Appropriated	<u>12,168,165</u>	<u>-</u>	<u>12,168,165</u>
Net change in fund balance	<u>\$ -</u>	<u>(1,153,064)</u>	<u>\$ (1,153,064)</u>
Fund balances:			
Beginning of year, July 1		<u>41,968,104</u>	
End of year, June 30		<u>\$ 40,815,040</u>	

Randolph County, North Carolina
Landfill Closure Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Contract payment - Waste Management	\$ -	\$ -	\$ -
Investment earnings	300	3,335	3,035
Total revenues	300	3,335	3,035
Expenditures:			
Current:			
Environmental protection:			
Solid waste management:			
Operating expenditures	186,500	60,574	125,926
Fund Balance Appropriated	186,200	-	186,200
Revenues over (under) expenditures	\$ -	(57,239)	\$ (57,239)
Fund balances:			
Beginning of year, July 1		313,221	
End of year, June 30		\$ 255,982	

