

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

Under state law, only very specific costs related to the receiving of a 911 emergency call are charged to this fund. In accordance with NC 911 Board guidelines, the County does not maintain a large amount fund balance. For 2016-17, the NC 911 Board increased its distribution to the County by approximately \$1.1 million to cover one-time eligible technology costs for the ESHQ Project.

TOTAL FUND BUDGET

	2013-14	2014-15	2015-16		
	Actual	Final Approved	Department Request	Proposed	Final Approved
Expenditures					
Other Expenditures	\$ 432,487	\$ 406,400	\$ 481,400	\$ 481,400	\$ 481,400
Capital Outlay	397,463	174,617	177,958	1,356,978	11,700,405
Total Expenditures	\$ 829,950	\$ 581,017	\$ 659,358	\$ 1,838,378	\$ 12,181,805
Revenues					
Other Taxes					
Restricted Intergovernmental	\$ 573,955	\$ 581,017	\$ 659,358	\$ 1,838,378	\$ 1,838,378
Investment Earnings	559	-	-	-	-
Total Revenues	574,514	581,017	659,358	1,838,378	1,838,378
Other Financing Sources					
Appropriated Fund Balance		-	-	-	-
Total Revenues and Other Financing Sources	\$ 574,514	\$ 581,017	\$ 659,358	\$ 1,838,378	\$ 1,838,378

Solid Waste Management 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 Solid Waste Management Fund (formerly called the Landfill Closure Fund) to account for 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

As planned, expenditures in this fund will exceed interest income, resulting in the continued need to appropriate fund balance.

TOTAL FUND BUDGET

	2014-15	2015-16	2016-17		
	Actual	Final Approved	Department Request	Proposed	Final Approved
Expenditures:					
Professional fees	\$ 59,974	\$ 48,000	\$ 38,000	\$ 38,000	\$ 38,000
General operations	-	5,000	5,000	5,000	5,000
Monitoring well analysis	-	-	-	-	-
New monitoring wells		40,000	-	-	-
Gravel		2,000	2,000	2,000	2,000
Landfill repairs	600	5,000	100,000	100,000	100,000
Equipment maintenance and repair		1,500	1,500	1,500	1,500
Capital outlay		-	-	-	-
Total Expenditures	\$ 60,574	\$ 101,500	\$ 146,500	\$ 146,500	\$ 146,500

Revenues:					
Contractual lease payment	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Investments	3,335	2,000	2,000	2,000	2,000
Total Revenues	3,335	2,000	2,000	2,000	2,000
Other Financing Sources:					
Appropriated Fund Balance	-	99,500	144,500	144,500	144,500
Total Revenues and Other Financing Sources	\$ 3,335	\$ 101,500	\$ 146,500	\$ 146,500	\$ 146,500

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 was originally 18.75%; subsequent to a June 2016 sale of 250,000 million gallons of raw water per day to the City of Archdale, the County will now own 8.75 million gallons of raw water (18.23%). 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 contract for treated water with the City of Archdale will expire on June 30, 2016.

TOTAL FUND BUDGET

	2014-15	2015-16	2016-17		
	Actual	Final Approved	Department Request	Proposed	Final Approved
Expenditures:					
Purchase of Water	\$ 1,763,921	\$ 1,785,000	\$ 1,805,520	\$ 1,805,520	\$ 1,805,520
Total Expenditures	\$ 1,763,921	\$ 1,785,000	\$ 1,805,520	\$ 1,805,520	\$ 1,805,520

Revenues:					
Bulk Water Sales	\$ 232,010	\$ 226,005	\$ -	\$ -	\$ -
Investment Income	437	200	200	200	200
Total Revenues	232,447	226,205	200	200	200
Other Financing Sources:					
Transfer from General Fund	1,526,300	1,558,795	1,800,000	1,800,000	1,800,000
Appropriated Fund Balance			5,320	5,320	5,320
Total Revenues and Other Financing Sources	\$ 1,758,747	\$ 1,785,000	\$ 1,805,520	\$ 1,805,520	\$ 1,805,520

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. Effective July 1, 2014, the Randleman and Sophia Fire Districts were merged into the new Randleman-Sophia District.

TOTAL FUND BUDGET

	2014-15	2015-16	2016-17	
	Actual	Final Approved	District Request	Final Approved
Expenditures:				
Bennett Fire District	\$ 32,788	\$ 34,231	\$ 38,139	\$ 38,139
Climax Fire District	585,545	598,982	597,100	597,100
Coleridge Fire District	179,932	186,782	185,624	185,624
Eastside Fire District	512,748	527,833	523,664	523,664
Fairgrove Fire District	321,951	335,829	340,853	340,853
Farmer Fire District	163,238	168,372	194,970	194,970
Franklinville Fire District	493,168	514,131	604,163	604,163
Guil-Rand Fire District	2,564,431	2,627,432	2,625,445	2,625,445
Julian Fire District	89,483	106,042	103,342	103,342
Level Cross Fire District	243,524	282,612	280,258	280,258
Northeast Fire District	121,014	126,607	165,865	165,865
Randleman- Sophia Fire District	447,986	477,075	479,167	479,167
Seagrove Fire District	204,161	220,909	218,875	218,875
Southwest Fire District	100,732	106,240	98,799	98,799
Staley Fire District	157,248	170,294	170,901	170,901
Tabernacle Fire District	370,023	376,867	375,773	375,773
Ulah Fire District	349,001	414,841	418,988	418,988
Westside Fire District	695,197	764,264	902,523	902,523
Total Expenditures	\$ 7,632,170	\$ 8,039,343	\$ 8,324,449	\$ 8,324,449
Revenues:				
Ad Valorem Property Taxes	\$ 7,632,170	\$ 8,039,343	\$ 8,324,449	\$ 8,324,449
Total Revenues	\$ 7,632,170	\$ 8,039,343	\$ 8,324,449	\$ 8,324,449



Fire Districts Fund
2016-2017 Budgets
 By District

Fire District	Revenues			Expenditures
	Property Taxes		Totals	Tax Collections Remitted
	Current Year	Prior Year		
Bennett Fire District	\$ 36,139	\$ 2,000	\$ 38,139	\$ 38,139
Climax Fire District	572,100	25,000	597,100	597,100
Coleridge Fire District	175,624	10,000	185,624	185,624
Eastside Fire District	499,664	24,000	523,664	523,664
Fairgrove Fire District	325,853	15,000	340,853	340,853
Farmer Fire District	186,970	8,000	194,970	194,970
Franklinville Fire District	574,163	30,000	604,163	604,163
Guil-Rand Fire District	2,505,445	120,000	2,625,445	2,625,445
Julian Fire District	93,342	10,000	103,342	103,342
Level Cross Fire District	260,258	20,000	280,258	280,258
Northeast Fire District	156,865	9,000	165,865	165,865
Randleman-Sophia Fire District	444,167	35,000	479,167	479,167
Seagrove Fire District	198,875	20,000	218,875	218,875
Southwest Fire District	92,799	6,000	98,799	98,799
Staley Fire District	154,901	16,000	170,901	170,901
Tabernacle Fire District	359,773	16,000	375,773	375,773
Ulah Fire District	398,988	20,000	418,988	418,988
Westside Fire District	862,523	40,000	902,523	902,523
Fund Totals	\$ 7,898,449	\$ 426,000	\$ 8,324,449	\$ 8,324,449



Fire Districts
Summary of Property Valuations and Tax Rates by District

Fire District	Net Valuation			Tax Rate Per \$100		
	2014-2015	2015-2016	2016-2017	2016 Actual	2017	
	Actual	Estimated	Estimated		Requested	Approved
Bennett Fire District	\$ 41,056,929	\$ 40,902,900	\$ 41,396,214	\$ 0.080	\$ 0.090	\$ 0.090
Climax Fire District	\$ 471,017,917	\$ 468,426,887	\$ 474,110,899	\$ 0.124	\$ 0.124	\$ 0.124
Coleridge Fire District	\$ 242,955,445	\$ 242,533,233	\$ 244,670,142	\$ 0.074	\$ 0.074	\$ 0.074
Eastside Fire District	\$ 468,671,417	\$ 465,005,289	\$ 468,288,658	\$ 0.110	\$ 0.110	\$ 0.110
Fairgrove Fire District	\$ 365,581,300	\$ 368,872,301	\$ 380,442,917	\$ 0.088	\$ 0.088	\$ 0.088
Farmer Fire District	\$ 116,194,080	\$ 211,722,569	\$ 214,169,992	\$ 0.077	\$ 0.090	\$ 0.090
Franklinville Fire District	\$ 492,581,540	\$ 491,503,434	\$ 493,266,834	\$ 0.100	\$ 0.120	\$ 0.120
Guil-Rand Fire District	\$ 2,032,213,552	\$ 2,017,128,396	\$ 2,046,698,070	\$ 0.126	\$ 0.126	\$ 0.126
Julian Fire District	\$ 89,409,480	\$ 88,640,082	\$ 87,480,515	\$ 0.110	\$ 0.130	\$ 0.110
Level Cross Fire District	\$ 221,567,191	\$ 222,175,975	\$ 223,589,019	\$ 0.120	\$ 0.120	\$ 0.120
Northeast Fire District	\$ 134,335,885	\$ 132,664,743	\$ 134,763,617	\$ 0.090	\$ 0.120	\$ 0.120
Randleman- Sophia Fire District	\$ 375,451,005	\$ 374,006,226	\$ 381,586,858	\$ 0.120	\$ 0.120	\$ 0.120
Seagrove Fire District	\$ 203,987,631	\$ 203,968,421	\$ 205,025,631	\$ 0.100	\$ 0.100	\$ 0.100
Southwest Fire District	\$ 84,168,425	\$ 84,805,745	\$ 79,724,462	\$ 0.120	\$ 0.120	\$ 0.120
Staley Fire District	\$ 157,103,190	\$ 156,643,678	\$ 159,691,398	\$ 0.100	\$ 0.100	\$ 0.100
Tabernacle Fire District	\$ 351,336,931	\$ 347,592,769	\$ 351,897,387	\$ 0.105	\$ 0.105	\$ 0.105
Ulah Fire District	\$ 571,473,574	\$ 572,648,412	\$ 587,610,639	\$ 0.070	\$ 0.070	\$ 0.070
Westside Fire District	\$ 673,197,854	\$ 668,448,955	\$ 740,999,239	\$ 0.110	\$ 0.120	\$ 0.120