

# RISK MANAGEMENT

## Summary

Randall R. Zimmerman, Director - 301 West Market Street PO Box 3427, Greensboro, NC 27402 - (336) 641-4766

PROGRAM / ACTIVITY	FY 05	FY 06 (approved)	FY 06 (amended)	FY 07
Risk Retention	295,728	325,796	325,796	348,752
Liability	167,278	268,000	268,000	250,000
Property	295,843	415,000	365,000	380,000
Workers Compensation	778,205	965,500	1,014,500	978,500
<b>Total - Risk Management</b>	<b>1,537,054</b>	<b>1,974,296</b>	<b>1,973,296</b>	<b>1,957,252</b>

Expenditure Detail	FY 04-05 ACTUALS	FY 05-06 APPROVED	FY 05-06 AMENDED	FY 06-07 APPROVED
Personnel Services	273,421	297,275	297,275	318,860
Operating Expenses	1,263,633	1,672,621	1,672,701	1,634,992
Human Services Assistance	463,121	0	0	0
Depreciation	0	3,400	3,400	3,400
Capital Outlay	0	0	0	0
<b>TOTAL</b>	<b>2,000,175</b>	<b>1,973,296</b>	<b>1,973,376</b>	<b>1,957,252</b>

Revenue Source	FY 04-05 RECEIPTS	FY 05-06 APPROVED	FY 05-06 AMENDED	FY 06-07 PROJECTED
Federal	0	0	0	0
Other	2,653,743	1,973,296	1,973,296	1,957,252
Fund Balance	20,367,185	0	0	0
<b>TOTAL</b>	<b>23,020,928</b>	<b>1,973,296</b>	<b>1,973,296</b>	<b>1,957,252</b>

<b>Full Time Employees</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
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# HEALTH CARE PLAN

## Description of Services

It is the goal of Guilford County to maintain a proactive, cost effective health care benefit plan, benefiting both the County and its employees, ensuring accountability and effectiveness through fiscal soundness and program design, while remaining competitive and responsive to meeting the ever-changing needs and desires of the plan participants.

## Budget Comments

The current year schedule appears to be sufficient to provide the estimated revenue necessary for the coming year. The revenues to support the expenditures in this fund come from a combination of employee payroll deductions and employer contributions from the departments of the General Fund.

Performance Measures		FY 05	FY 06	FY 07
Research/Propose employee option plan design changes which promote managed care, wellness, and better address employee needs		Ongoing	Ongoing	To proactively address limiting future increases for both the County and its employees, several options will be explored.  Explore option of covering a limited number of non-prescription drugs for a reduced co-payment, to discourage usage of more expensive "new & improved" prescription-only alternatives that are generally introduced when the FDA approves a drug for over-the-counter use. Evaluate, and present for approval, a plan for veterans to utilize their veterans' health benefits in conjunction with a supplemental plan to be purchased on their behalf by the County, resulting in lower costs for both the County and the employee. Consider prescription drug co-payment increases to encourage more cost-consciousness among employees. Explore more vigorous disease management opportunities available through United Healthcare.
Reduce the cost of administrative processing of information through the use of enhanced technology		Ongoing	Ongoing	Offer educational wellness information in conjunction with United healthcare through newsletters, the intranet, and employee classes.
Provide current information to employees regarding plan updates		Monthly	Monthly	Encourage employees to access the <a href="http://myuhc.com">myuhc.com</a> website and complete an online health assessment to education them about personal health risks and their ability to mitigate those risks through lifestyle change
Facilitate employee forums to update/clarify plan details		As Needed	As Needed	As Needed
Expenditure Detail	FY 04-05 ACTUALS	FY 05-06 APPROVED	FY 05-06 AMENDED	FY 06-07 APPROVED
Personnel Services				
Operating Expenses	21,601,837	27,964,359	27,964,359	27,964,359
Human Service Assistance				
Capital Outlay				
<b>TOTAL</b>	<b>21,601,837</b>	<b>27,964,359</b>	<b>27,964,359</b>	<b>27,964,359</b>
Revenue Source	FY 04-05 RECEIPTS	FY 05-06 APPROVED	FY 05-06 AMENDED	FY 06-07 PROJECTED
User Fees	23,320,524	27,964,359	27,964,359	27,964,359
Other	67,356	0	0	0
Fund Balance	(1,536,615)	0	0	0
<b>TOTAL</b>	<b>21,851,265</b>	<b>27,964,359</b>	<b>27,964,359</b>	<b>27,964,359</b>
<b>Full Time Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Emergency Telephone Fund

## Summary

### Description of Services

To provide effective, reliable, and current E (Enhanced) 911 System for the citizens and jurisdictions of Guilford County.

PROGRAM / ACTIVITY	FY 05 (actual)	FY 06 (approved)	FY 06 (amended)	FY 07
9-1-1 Hardwire	742,262	1,397,435	1,397,435	770,000
9-1-1 Wireless	223,563	200,105	200,105	37,300
<b>Total</b>	<b>965,825</b>	<b>1,597,540</b>	<b>1,597,540</b>	<b>807,300</b>

Expenditure Detail	FY 04-05 ACTUALS	FY 05-06 APPROVED	FY 05-06 AMENDED	FY 06-07 APPROVED
Personnel Services	59,775	66,492	66,492	0
Operating Expenses	897,123	1,373,048	1,373,048	807,300
Human Service Assistance	0	0	0	0
Capital Outlay	8,927	158,000	158,000	0
<b>TOTAL</b>	<b>965,825</b>	<b>1,597,540</b>	<b>1,597,540</b>	<b>807,300</b>

Revenue Source	FY 04-05 RECEIPTS	FY 05-06 APPROVED	FY 05-06 AMENDED	FY 06-07 PROJECTED
Federal/State	179,573	159,000	159,000	37,300
Other	776,187	770,435	786,235	770,000
Fund Balance	309,951	41,105	60,305	0
Transfer from Other Funds	0	627,000	0	0
<b>TOTAL</b>	<b>1,265,711</b>	<b>1,597,540</b>	<b>1,005,540</b>	<b>807,300</b>
<b>Full Time Employees</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>

## ***Room Occupancy & Tourism Development Fund***

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**Description of Services**

To develop activities and programs promoting and encouraging travel and tourism in Guilford County.

Expenditure Detail	FY 04-05 ACTUALS	FY 05-06 APPROVED	FY 05-06 AMENDED	FY 06-07 APPROVED
Personnel Services	0	0	0	0
Operating Expenses	4,232,851	4,100,000	4,500,000	4,666,719
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
<b>TOTAL</b>	<b>4,232,851</b>	<b>4,100,000</b>	<b>4,500,000</b>	<b>4,666,719</b>

  

Revenue Source	FY 04-05 RECEIPTS	FY 05-06 APPROVED	FY 05-06 AMENDED	FY 06-07 PROJECTED
Federal/State	0	0	0	0
Occupancy Tax	4,232,851	4,100,000	4,500,000	4,666,719
Fund Balance	0	0	0	0
Transfer from Other Funds	0	0	0	0
<b>TOTAL</b>	<b>4,232,851</b>	<b>4,100,000</b>	<b>4,500,000</b>	<b>4,666,719</b>

  

<b>Full Time Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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## ***Community Development Fund***

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### **Description of Services**

This fund accounts for projects financed primarily with Community Development Block Grant Funds for rehabilitation and new construction of housing for individuals with low to moderate income levels.

<b>Expenditure Detail</b>	<b>FY 04-05 ACTUALS</b>	<b>FY 05-06 APPROVED</b>	<b>FY 05-06 AMENDED</b>	<b>FY 06-07 APPROVED</b>
Personnel Services	0	0	0	0
Operating Expenses	322,455	0	1,233,375	0
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
<b>TOTAL</b>	<b>322,455</b>	<b>0</b>	<b>1,233,375</b>	<b>0</b>

  

<b>Revenue Source</b>	<b>FY 04-05 RECEIPTS</b>	<b>FY 05-06 APPROVED</b>	<b>FY 05-06 AMENDED</b>	<b>FY 06-07 PROJECTED</b>
Federal/State	290,631	0	1,082,079	0
Fund Balance	0	0	0	0
Transfer from Other Funds	151,296	0	151,296	0
<b>TOTAL</b>	<b>441,927</b>	<b>0</b>	<b>1,233,375</b>	<b>0</b>

  

<b>Full Time Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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## Capital Improvement Program Funds

### Description of Services

Accounts for the financing of and construction of various capital assets and improvements thereto of the county. Financing is provided principally by operating transfers from the General Fund, Interest on Investments, Fund Balances, and Proceeds of General Obligation Bonds (when issued). This schedule summarizes all funds included in the Capital Improvement Program. A detailed explanation of the projects in the Capital Improvement Program is provided in the CIP-DEBT SERVICE section of this document.

PROGRAM / ACTIVITY	FY 05 (actual)	FY 06 (approved)	FY 06 (amended)	FY 07
Water Bond Fund	\$ -	\$ -	\$ 1,632,896	\$ -
Sewer Bond Fund	\$ 228,000	\$ -	\$ 1,501,728	\$ -
Water/Sewer Const. Fund	\$ 2,293,823	\$ -	\$ 7,912,787	\$ -
County Bldg. Const. Fund	\$ 25,987,908	\$ 4,228,730	\$ 58,589,106	\$ 965,418
Joint Water/Sewer Trust	\$ 2,188,745	\$ -	\$ 5,199,873	\$ -
Total - Capital Improvements	\$ 30,698,476	\$ 4,228,730	\$ 74,836,390	\$ 965,418
Expenditure Detail	FY 04-05 ACTUALS	FY 05-06 APPROVED	FY 05-06 AMENDED	FY 06-07 APPROVED
Personnel Services	0	0	0	0
Operating Expenses	10,654,602	4,228,730	26,276,328	965,418
Human Service Assistance	0	0	0	0
Capital Outlay	20,043,874	0	48,560,062	0
<b>TOTAL</b>	<b>30,698,476</b>	<b>4,228,730</b>	<b>74,836,390</b>	<b>965,418</b>
Revenue Source	FY 04-05 RECEIPTS	FY 05-06 APPROVED	FY 05-06 AMENDED	FY 06-07 PROJECTED
Federal/State	1,795,146	0	1,773,552	0
Sale of Bonds	25,956,603	0	32,060,663	0
Other	3,988,868	0	828,991	0
Tsf. From Other Funds	9,716,035	2,228,730	12,380,689	965,418
Fund Balance	59,125,158	2,000,000	27,792,495	0
<b>TOTAL</b>	<b>100,581,810</b>	<b>4,228,730</b>	<b>74,836,390</b>	<b>965,418</b>
<b>Full Time Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## ***Law Enforcement Separation Fund***

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### **Description of Services**

This fund accounts for a pension plan established on January 1, 1987 for sworn law enforcement officers who retire early.

### **Budget Comments**

Pursuant to G.S. 159-13 (a) (3), which states "The budget ordinance shall authorize all financial transactions of the local government except those accounted for in a trust or agency fund established to account for moneys held by the local government as an agent or common-law trustee or to account for a retirement, pension, or similar employee benefit system", the budget for the Law Enforcement Separation Fund has been eliminated from the Annual Budget Ordinance, effective 07/01/05.

<b>Expenditure Detail</b>	<b>FY 04-05 ACTUALS</b>	<b>FY 05-06 APPROVED</b>	<b>FY 05-06 AMENDED</b>	<b>FY 06-07 APPROVED</b>
Personnel Services	435,437			
Operating Expenses	11			
Human Service Assistance	0	N / A	N / A	N / A
Capital Outlay	0			
<b>TOTAL</b>	<b>435,448</b>			

<b>Revenue Source</b>	<b>FY 04-05 RECEIPTS</b>	<b>FY 05-06 APPROVED</b>	<b>FY 05-06 AMENDED</b>	<b>FY 06-07 PROJECTED</b>
Other	37,861			
Fund Balance	82,879			
Transfer from Other Funds	349,121	N / A	N / A	N / A
<b>TOTAL</b>	<b>469,861</b>			

<b>Full Time Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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