



GUILFORD COUNTY, NORTH CAROLINA

Annual Budget
FY2005-2006





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Guilford County
North Carolina**

For the Fiscal Year Beginning

July 1, 2004

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Guilford County for its annual budget for the fiscal year beginning July 1, 2004.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

VILLIE A. BEST
County Manager



GUILFORD COUNTY
ADMINISTRATIVE OFFICES

June 2, 2005

The Honorable Bruce Davis, Chairman
Members of the Board of County Commissioners
301 W. Market Street
Greensboro, NC 27401

Dear Board of Commissioners:

“CREATING MOMENTUM FOR ECONOMIC PROSPERITY”

Guilford County continues to seek an aggressive posture in the development of its assets to enhance its position in the Piedmont Triad Region and the State of North Carolina. The proposed budget for next fiscal year 2005-06 seeks new opportunities to foster momentum that if implemented properly will serve the County and its citizens well into the future. This is an opportunity for new beginnings which will place Guilford County on the path to economic enhancement and a better quality of life.

As we try to continue the economic resurgence within our borders, it is my honor and pleasure to formally submit to you the Proposed Fiscal Year 2006 Operating Budget and Capital Improvement Plan for the County of Guilford.

This document presents a resource allocation plan that meets the General Statutes of North Carolina by being balanced and prepared under the principles and rules of the Local Government Budget and Fiscal Control Act. This budget stands available for public inspection with the Clerk to the Board.

This document in no way provides all the necessary resources that were needed or requested from all the departments, agencies, and institutions who made such request in an open, honest and sincere manner. It is for that reason that some requests were limited and prioritized with the anticipation that more may be provided as the economy continues to improve.

On January 29, 2005, this Board held its annual retreat at the University of North Carolina at Chapel Hill and the following issues were decided by consensus.

- To continue to maintain Economic Development Initiatives that promote growth and financial capacity;
- To continue to achieve a safe County that protects life and property;
- To protect and nurture our young people through support of healthy families, education, recreation, and libraries; and
- To continue to build vibrant communities throughout Guilford County.

This document presents a resource allocation plan totaling \$507,844,404 which is an increase of 8.3%.

This budget represents the County's second official document since the completion of the reevaluation of real properties throughout the County.

In addition to two (2) bond referendums for the construction and renovation of school facilities, the citizens passed a forty-seven (\$47) million dollar bond referendum to construct six (6) new buildings for the Guilford Technical Community College.

- Allied Health Building
- Business and Industry Building
- Classroom Building at Greensboro
- Classroom Building at High Point
- Central Energy Plant at Jamestown
- Aviation Transportation Building

To assist with the increasing space needs of the Guilford County Court House, the Board of Commissioners agreed to the purchase of the Independence Building located at Eugene Street and Market Street to house its Tax Department, Planning and Development Department and Child Support Department.

In November 2004, the citizens of the county approved a \$20 million bond referendum for Parks and Recreation. These funds will be used to improve Parks and Recreation facilities and to enhance programs. The County continues to initiate long range planning goals to insure quality parks and facilities that meet the needs of its citizens. This budget provides \$100,000 additional revenues to secure the use of recreational facilities for those citizens who live outside of the Greensboro City limits.

Moreover, the County has provided monetary support that has produced many new jobs and enhanced real property values. The County through its economic development policy most recently assisted the expansion of a new Citi Corp facility and opened its scrap tire facility. The pro development stance the Board has taken produced the following results:

Tax Based Policy

- Investment of \$93.9 million; Incentives \$1.4 million, created 138 jobs

Job Creation Policy

- Investment of \$35.1 million, Incentives \$1.8 million; retained 900 jobs and created 1,288

With the diminished capacity of textile jobs, this is not enough. We must continue our efforts to transform this economy to an economy that meets the hopes and dreams of every Guilford County citizen. Since the year 2000, business property in the County has been in decline. 2005 anticipates a slight recovery.

To meet the Board's request to provide some relief to our senior citizens, and our less fortunate citizens, this budget proposes an additional \$300,000 in funding to assist in spiraling energy cost during our winter season.

Funding for school operations is recommended for an increase over last year's funding appropriations at \$7,686,518 or a 5.88 % increase. In addition, debt service for the voter approved \$200 and \$300 million dollar school bonds represents budget appropriations of \$14.6 and \$10.2 million respectively.

Grimsley High School was recently named among 100 top performing schools in the country. We must continue these efforts until all Guilford County high schools are among this special list.

Education continues to be a high priority in this county. It is the cornerstone of raising one's self by his/her bootstraps.

This budget demonstrates clearly the limited amount of resources the County has and the increased needs the County has.

Although this budget proposal is limited in terms of new initiatives, the budget does call for the elimination of any employee position that has been vacant for at least one year that could not be justified for continuance. The number of new positions requested totaled 90. The recommended total of new positions is 49. 31 of the positions are in public safety, 13 are in human services with the remaining 5 being in general government. A total of 17 positions were abolished which means a net increase in positions of 32. The budget calls for the suspension of out of state travel on a case-by-case basis.

The recommended budget for fiscal year 2006:

- Appropriates additional funding to Guilford County schools, Guilford Technical Community College, Safety and Human Services.
- Continues the appropriation to Greensboro and High Point for additional Library Services.
- Continues the funding of economic inducements for economic capacity.
- Continues the upgrade of County Computer technology with the establishment of a "Hot Site" and generator for non-interruption of service.
- Continues the appropriation of governmental departments at modest increases or reduced levels.

REVENUE OVERVIEW

Changes in County Revenues

Ad Valorem Tax Base	\$5.5 million
Sales Tax Revenue	\$6.5 million
Interest on Investments	\$8.5 million
State Hold-Harmless Revenue	(\$2.4) million
Other Revenues	\$ 2 million
Transfer from other funds	(\$1.9) million

Total changes in County Revenue \$16.4 million

The County's total Tax base increased from \$39.5 billion dollars to \$40.6 billion. This Tax base growth generated an additional \$5,561,935 in property tax revenues. Sales Tax Revenues increased by \$6,500,000.

Interest on Investments had a somewhat more generous increase of \$8.5 million.

Hold-Harmless Revenues provided by the State, to make up the difference between revenues generated by the new ½ cent sales tax and the loss of State reimbursements for inventory, decreased by \$2,427,000. This is offset in part by the growth in Sales Tax Revenue. The FY 2004-05 Budget was balanced with a transfer of \$1,940,000 from the reserve for future requirements. This budget does not include an

appropriation from this source. We recommend that the Board not use these funds for reoccurring operating expenditures. Any funds used from this source, other than for the 2000 School Debt Service should be allocated for Capital Improvements Projects.

The total change in Guilford County Revenues amounts to \$16,464,895.

While the State has made great strides improving some of its revenue to the county, i.e. the continuance of the half cent sales tax, the State failed to provide any relief to Medicaid and diverted \$50 million from the public school capital (Average Daily Membership) fund. Each County receives a portion of the corporate income tax for new school construction based on its public system's Average Daily Memberships for state school operating expenses. Because the State is diverting \$50 million from the public School Capital Fund, Guilford County will be adversely affected by its proportionate share of this diversion.

Medicaid assistance accounts for an increased appropriation of \$3,120,332 making the county's total appropriation to \$20.1 million dollars for FY 06. Medicaid relief has been the No. 1 goal for North Carolina Counties. North Carolina is the only state that requires counties to pay a fix percentage of the state's Medicaid burden. The counties were seeking a capping of the Medicaid assessment.

APPROPRIATIONS

While this budget is austere in the recommendation of new initiatives, this budget continues to address those areas of economic development, safety, education, recreation, and the staple needs of communities throughout Guilford County.

General Government

The County will continue its efforts to replace obsolete technology as well as implement the second phase of a countywide disaster recovery plan.

The elimination of positions throughout this organization yields some 17 positions. This will allow the organization to reassess the organization's capacity to provide services.

This budget proposes an early retirement plan for employees with twenty-five to twenty-nine years of service with the North Carolina Retirement System who are now employed with Guilford County. The plan will present them with an opportunity to retire early and receive one-hundred (100%) of the County's share of their insurance premium paid and a one time payment of \$3,000. Employees with thirty years or more will also be eligible to receive the one time incentive payment of \$3,000 if they elect to take advantage of this opportunity during the designated period. This opportunity is for a three (3) month, one (1) time period. All positions vacated by the retiring employee would be reassessed according to the need (impact) to the organization. We estimate that approximately 140 employees would be eligible. Some positions would be

eliminated and others deemed critical would be replaced at lower salaries. \$1.2 million is budgeted for this program.

Health Insurance continues to escalate. The projected cost of the plan is increasing by approximately 15%. Both the employee and Guilford County contributions would increase.

Human Services

As our economy continues to sputter in our area, there is a continued need in our human service area to afford some dignity of life to those individuals who can least help themselves. Public Assistance – Medicaid Assistance has an increased appropriation of \$3.1 million bringing our total Medicaid Assistance to \$20.1 million. We must and should continue Medicaid reform at the State level.

Public Safety

Emergency Services is recommended for an increase in personnel. This increase will assist volunteer fire districts in fire/rescue related incidents. This area represents a particular concern for the Southeast part of Guilford County.

Law Enforcement, more particularly, the Detention Center is at a critical juncture in Guilford County. The increase in overcrowded conditions is making our facility unsafe for both our law officers and the inmate we house. The recommendation of more Detention Officers will help to maintain the safety of our officers and the inmates.

Community Development

This Board understands that job creation gives a person respect and confidence. Through your policies, you recognize that economic incentives are necessary in the viability of creating a better quality of life.

Budget appropriations continue with our economic incentive policies.

This budget also continues our commitment to providing adults and children alike access to the public libraries of Greensboro and High Point.

Education

Guilford County unified its school system several years ago. The County has struggled to ascertain what is a just and adequate amount to fund public education. Everyone knows the “value” an education can afford to the obtainee. The recommendation of \$7.6 reflects a commitment to the County’s school system. The increase is less than what the schools requested but does provide funding for increased student enrollment and covers the increased costs in those areas for which the County is responsible such as the maintenance and upkeep of facilities, utilities, fuel and insurance.

The voters have expressed their commitment to the construction of new schools by approving bond referendums totaling \$500 million.

Guilford Technical Community College is recommended for an increase budget amount of \$804,615. The campuses of the Community College continue to offer accessibility to citizens throughout Guilford County. The majority of the funding increase is for maintenance and utilities costs associated with expansion in its facilities.

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan Committee met on several occasions to prioritize Capital Improvement Project requests for the upcoming fiscal year.

Priority continues for the Courthouse renovations, Financial Reporting System Replacement and continued replacement of the technology infrastructure. New appropriations totaled \$2.0 million dollars. Due to the cost of this government, we can least afford to secure technology that is not user friendly and efficient in the delivery of information to our employees and our citizens.

PUBLIC ACCOUNTABILITY

This budget continues to address those issues the Board by consensus formulated during its retreat. It promotes growth and financial capacity, it protects life and property, it protects and nurtures our young people through support of healthy families, education, recreation and libraries, and it continues to build communities throughout the county.

This budget does not contain a cost of living provision. However it does reflect an increase in salaries based upon an updated market analysis. This budget provides appropriations for the continued implementation of the County's performance based pay plan. It promotes increase in health care benefits to our valuable resources – our employees.

It provides a recreational funding partnership in an amount of \$100,000 to the City of Greensboro for county residents to have access to City athletic programs.

<u>APPROPRIATIONS</u>	Amount	Tax Rate Change
Public Assistance-Medicaid Assistance	3,120,332	0.81
Public Schools – Operating Budget	7,686,518	2.00
GTCC – Operating Budget	804,615	0.21
Emergency Services (excluding Health Insurance)	1,384,537	0.36
School Debt Service - \$300 Million Bond	6,549,832	1.71
Debt Service – GTCC/Parks & Recreation 2004 Bonds	1,304,646	0.34
Elections (Excluding Health Insurance)	611,016	0.16
Culture & Recreation	1,155,890	0.30
Social Services (Excluding Health Insurance)	668,784	0.17
Law Enforcement (Excluding Health Insurance)	3,870,461	1.01
Health Insurance	3,621,038	0.94
Early Retirement Proposal	1,239,559	0.32
Other County Departments	(1,143,052)	(0.30)
Total Additional County Funds Appropriated	30,874,176	8.03
Additional County Funds Required	(14,409,281)	3.75

The recommended tax rate for the ensuing FY 06 is 65.59. And who carries the burden of taxation? Individuals carry 61% of the tax burden. The good news is a typical homeowner of a \$150,000 home would incur an additional \$56.25 for the whole year. A tax rate of 69.06 would be needed to fund all requests. We must continue to attract new businesses and industries and promote existing businesses and industries within our County and the Triad region.

This is a proposed budget that reflects hard work by people who love this county and it promises a lot more hard work to continue to make things better. I am proud to serve as your County Manager and I look forward to managing the momentum that will carry Guilford County forward proudly into the future.

Moreover, a special thanks to our wonderful Budget staff, the support staff members who make all of us look good, the County Executive Team, and to each of you.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Willie A. Best". The signature is fluid and cursive, with the first name "Willie" and last name "Best" clearly distinguishable.

Willie A. Best
County Manager

**GUILFORD COUNTY, NORTH CAROLINA
CHANGES TO THE RECOMMENDED BUDGET
FY 2005-06**

Recommended Countywide Budget	507,844,404
Changes in Budget	2,621,193
Revised Countywide Budget	510,465,597
<u>CHANGES IN EXPENSES</u>	
Schools Operating Budget	3,313,482
School Capital Outlay	(170,000)
Capital Outlay	(300,000)
Kids's Voting	25,000
Macedonia Baseball Little League	5,000
H. P. Golf Swingers Youth Program	5,000
Boys & Girls Club of Greater High Point	25,000
High Point Museum	50,000
Family Services of Piedmont	16,000
Atelier Art Gallery	25,000
Malachi House	25,000
United Arts Council	10,000
Hayes Taylor YMCA	175,000
YWCA of Greensboro	50,000
Greensboro Civil Rights Museum (4 Year Pledge of \$1,000,000)	250,000
East Market Street Development	(25,000)
Law Enforcement-Reduce 5 Patrol Positions & 1 Accounting Tech	(321,820)
Reserve for Contingencies	(126,447)
Tax Department-Add Back Deleted Appraiser III Position	74,357
Close Northwest Planning & Development Office	(10,000)
Increase Commissioners Compensation (\$500 per month)	71,049
International Home Furnishings	25,000
Decrease Elections	(570,428)
TOTAL CHANGES IN EXPENSES	2,621,193
<u>CHANGES IN REVENUES</u>	
Transfer from School Capital Outlay Fund-One Time	3,432,656
Increase Appropriated Fund Balance	1,000,000
Transfer From Reserve	2,000,000
Reinstate Commercial Fees (Effective Oct. 1, 2005)	150,000
Decrease Federal Revenues-Health Department	(300,000)
Increase Other Revenues-Health Department	1,800,000
Decrease Federal Revenues-Elections	(427,821)
Decrease Property Taxes	(5,033,642)
TOTAL CHANGES IN REVENUES	2,621,193
Recommended Tax Rate Increase	3.75
Tax Rate Impact of Changes	(1.31)
Revised Tax Rate Increase	2.44
Current Tax Rate	61.84
Revised Tax Rate	64.28

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WILLIE A. BEST
County Manager



GUILFORD COUNTY
ADMINISTRATIVE OFFICES

October 24, 2005

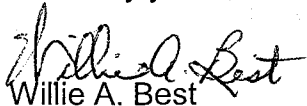
The Honorable Bruce Davis
Members of the Board of County Commissioners

Dear Chairman Davis and Members of the Board:

I am pleased to transmit to you the approved FY 2005-2006 Operating Budget. This budget was approved at the June 23, 2005 Guilford County Board of County Commissioners meeting. We look forward to working with you and carrying out your policy direction for this fiscal year.

As always, I am available to discuss any concerns or comments.

Sincerely yours,


Willie A. Best
County Manager

Guilford County, North Carolina
Adjustments to FY 2005-06 Recommended Budget
(Fire Protection District Funds)

Alamance Community Fire District - FY 05-06 Tax Rate = \$0.0819

Original Recommended Appropriation	\$	826,748		
Revised Recommended Appropriation	\$	830,740		
Difference			\$	3,992

Original Recommended District Tax Revenue	\$	638,821		
Revised Recommended District Tax Revenue	\$	642,813		
Difference			\$	3,992

Climax Fire District - FY 05-06 Tax Rate = \$0.0770

Original Recommended Appropriation	\$	78,364		
Revised Recommended Appropriation	\$	79,866		
Difference			\$	1,502

Original Recommended District Tax Revenue	\$	60,060		
Revised Recommended District Tax Revenue	\$	61,562		
Difference			\$	1,502

Colfax Fire District - FY 05-06 Tax Rate = \$0.1000

Original Recommended Appropriation	\$	477,768		
Revised Recommended Appropriation	\$	485,568		
Difference			\$	7,800

Original Recommended District Tax Revenue	\$	364,651		
Revised Recommended District Tax Revenue	\$	372,451		
Difference			\$	7,800

Deep River (#18) Fire District - FY 05-06 Tax Rate = \$0.0770

Original Recommended Appropriation	\$	184,753		
Revised Recommended Appropriation	\$	205,774		
Difference			\$	21,021

Original Recommended District Tax Revenue	\$	135,886		
Revised Recommended District Tax Revenue	\$	156,907		
Difference			\$	21,021

Franklin Blvd. (#14) Fire District - FY 05-06 Tax Rate = \$0.0810

Original Recommended Appropriation	\$	187,939		
Revised Recommended Appropriation	\$	191,256		
Difference			\$	3,317

Guilford County, North Carolina
Adjustments to FY 2005-06 Recommended Budget
(Fire Protection District Funds)

Franklin Blvd. (#14) Fire District - FY 05-06 Tax Rate = \$0.0810 - (cont.)

Original Recommended District Tax Revenue	\$	143,735	
Revised Recommended District Tax Revenue	\$	147,052	
Difference			\$ 3,317

Frieden's (#28) Fire District - FY 05-06 Tax Rate = \$0.0950

Original Recommended Appropriation	\$	133,103	
Revised Recommended Appropriation	\$	134,029	
Difference			\$ 926

Original Recommended District Tax Revenue	\$	103,740	
Revised Recommended District Tax Revenue	\$	104,666	
Difference			\$ 926

Guilford College Fire District - FY 05-06 Tax Rate = \$0.0725

Original Recommended Appropriation	\$	839,065	
Revised Recommended Appropriation	\$	923,806	
Difference			\$ 84,741

Original Recommended District Tax Revenue	\$	607,464	
Revised Recommended District Tax Revenue	\$	692,205	
Difference			\$ 84,741

Guil-Rand Fire District - FY 05-06 Tax Rate = \$0.0861

Original Recommended Appropriation	\$	126,017	
Revised Recommended Appropriation	\$	126,437	
Difference			\$ 420

Original Recommended District Tax Revenue	\$	96,539	
Revised Recommended District Tax Revenue	\$	96,959	
Difference			\$ 420

Julian Fire District - FY 05-06 Tax Rate = \$0.0910

Original Recommended Appropriation	\$	63,326	
Revised Recommended Appropriation	\$	74,860	
Difference			\$ 11,534

Original Recommended District Tax Revenue	\$	46,137	
Revised Recommended District Tax Revenue	\$	57,671	
Difference			\$ 11,534

Guilford County, North Carolina
Adjustments to FY 2005-06 Recommended Budget
(Fire Protection District Funds)

Kimesville Fire District - FY 05-06 Tax Rate = \$0.1000

Original Recommended Appropriation	\$ 76,482	
Revised Recommended Appropriation	<u>\$ 88,182</u>	
Difference		<u>\$ 11,700</u>

Original Recommended District Tax Revenue	\$ 58,719	
Revised Recommended District Tax Revenue	<u>\$ 70,419</u>	
Difference		<u>\$ 11,700</u>

McLeansville Fire District - FY 05-06 Tax Rate = \$0.0600

Original Recommended Appropriation	\$ 568,399	
Revised Recommended Appropriation	<u>\$ 591,214</u>	
Difference		<u>\$ 22,815</u>

Original Recommended District Tax Revenue	\$ 429,975	
Revised Recommended District Tax Revenue	<u>\$ 452,790</u>	
Difference		<u>\$ 22,815</u>

Mt. Hope Community Fire District - FY 05-06 Tax Rate = \$0.0800

Original Recommended Appropriation	\$ 332,816	
Revised Recommended Appropriation	<u>\$ 341,786</u>	
Difference		<u>\$ 8,970</u>

Original Recommended District Tax Revenue	\$ 254,280	
Revised Recommended District Tax Revenue	<u>\$ 263,250</u>	
Difference		<u>\$ 8,970</u>

Northeast Guilford Fire District - FY 05-06 Tax Rate = \$0.0800

Original Recommended Appropriation	\$ 533,102	
Revised Recommended Appropriation	<u>\$ 543,242</u>	
Difference		<u>\$ 10,140</u>

Original Recommended District Tax Revenue	\$ 401,700	
Revised Recommended District Tax Revenue	<u>\$ 411,840</u>	
Difference		<u>\$ 10,140</u>

Oak Ridge Fire District - FY 05-06 Tax Rate = \$0.0825

Original Recommended Appropriation	\$ 830,027	
Revised Recommended Appropriation	<u>\$ 845,310</u>	
Difference		<u>\$ 15,283</u>

Guilford County, North Carolina
Adjustments to FY 2005-06 Recommended Budget
(Fire Protection District Funds)

Oak Ridge Fire District - FY 05-06 Tax Rate = \$0.0825 - (cont.)

Original Recommended District Tax Revenue	\$	633,847	
Revised Recommended District Tax Revenue	\$	649,130	
Difference			\$ 15,283

Pinecroft-Sedgefield Fire District - FY 05-06 Tax Rate = \$0.0860

Original Recommended Appropriation	\$	1,713,033	
Revised Recommended Appropriation	\$	1,739,865	
Difference			\$ 26,832

Original Recommended District Tax Revenue	\$	1,309,737	
Revised Recommended District Tax Revenue	\$	1,336,569	
Difference			\$ 26,832

Pleasant Garden Fire District - FY 05-06 Tax Rate = \$0.0950

Original Recommended Appropriation	\$	644,536	
Revised Recommended Appropriation	\$	659,449	
Difference			\$ 14,913

Original Recommended District Tax Revenue	\$	485,355	
Revised Recommended District Tax Revenue	\$	500,268	
Difference			\$ 14,913

Rankin (#13) Fire District - FY 05-06 Tax Rate = \$0.1000

Original Recommended Appropriation	\$	830,390	
Revised Recommended Appropriation	\$	842,090	
Difference			\$ 11,700

Original Recommended District Tax Revenue	\$	628,875	
Revised Recommended District Tax Revenue	\$	640,575	
Difference			\$ 11,700

Southeast Fire District - FY 05-06 Tax Rate = \$0.1000

Original Recommended Appropriation	\$	161,185	
Revised Recommended Appropriation	\$	162,550	
Difference			\$ 1,365

Original Recommended District Tax Revenue	\$	121,876	
Revised Recommended District Tax Revenue	\$	123,241	
Difference			\$ 1,365

Guilford County, North Carolina
Adjustments to FY 2005-06 Recommended Budget
(Fire Protection District Funds)

Stokesdale Fire District - FY 05-06 Tax Rate = \$0.0773

Original Recommended Appropriation	\$ 381,279	
Revised Recommended Appropriation	<u>\$ 386,555</u>	
Difference		<u>\$ 5,276</u>

Original Recommended District Tax Revenue	\$ 294,687	
Revised Recommended District Tax Revenue	<u>\$ 299,963</u>	
Difference		<u>\$ 5,276</u>

Summerfield Fire District - FY 05-06 Tax Rate = \$0.0875

Original Recommended Appropriation	\$ 1,489,367	
Revised Recommended Appropriation	<u>\$ 1,537,995</u>	
Difference		<u>\$ 48,628</u>

Original Recommended District Tax Revenue	\$ 1,140,628	
Revised Recommended District Tax Revenue	<u>\$ 1,189,256</u>	
Difference		<u>\$ 48,628</u>

Whitsett Fire District - FY 05-06 Tax Rate = \$0.0632

Original Recommended Appropriation	\$ 253,732	
Revised Recommended Appropriation	<u>\$ 299,331</u>	
Difference		<u>\$ 45,599</u>

Original Recommended District Tax Revenue	\$ 186,092	
Revised Recommended District Tax Revenue	<u>\$ 231,691</u>	
Difference		<u>\$ 45,599</u>

GUILFORD COUNTY, NORTH CAROLINA

GOALS AND OBJECTIVES

- **Service Priorities and Public Accountability**
 - Develop strategic planning process to determine long range and short range goals
 - Determine services citizens want and are willing to pay for.
 - Refine budget process and move toward budgeting for results with measurable outcomes
- **Economic Development**
 - Create business opportunities in areas that are otherwise deteriorating and producing limited revenue.
 - Reverse the decline of business personal property values and the increasing tax burden on individual property owners
 - Provide resources and opportunities to aid and assist small business owners
 - Encourage the development of industrial parks
- **Intergovernmental Relations**
 - Develop plan with municipalities to provide fee-free recreation opportunities for citizens living in unincorporated areas of the county.
 - Work with small towns on countywide water and sewer initiatives
 - Work with municipalities in determining whether citizens want a countywide library system
 - Work with school board to examine the possibility of developing funding formula for public schools
 - Request General Assembly's approval to allow citizens to vote on the creation of a Legacy Fund to accumulate funds to pay for capital needs.
- **Services**
 - Develop strategies to implement recommendations of jail and courts facilities study
 - Initiate a study to determine the need for a long term drug treatment facility
 - Create remedies to improve response times to medical emergencies and to assist volunteer fire districts with fire/rescue related incidents.

MAJOR BUDGET HIGHLIGHTS FY 2005-2006

Policy and Executive Management

Board of Commissioners – The Approved Budget for the Board of Commissioners includes funding for an increase in the level of compensation Board of Commissioner members of \$500/month.

Administrative Support

County Administration – The Approved Budget for County Administration includes the elimination of one position – that being a Deputy County Manager position at a savings of approximately \$114,000 (including fringe benefits).

Budget Management & Evaluation - The Approved Budget for Budget Management & Evaluation includes the elimination of one position – that being a Budget Analyst position at a savings of approximately \$54,000 (including fringe benefits).

Finance Department - The Approved Budget for the Finance Department includes an increase in the level of staffing by one position – that being a Financial Analyst position to work in the area of cash & debt management at a cost \$55,000 (including fringe benefits).

Employee Health Care Plan – Funds are included in the departmental budgets to provide funding for increased premium expenses with the beginning of the new plan year (January 1, 2006). The projected total cost of the plan would increase by approximately 15% (on the average). This increased expense will be borne by increases in both employee and employer contributions.

Information Services – The approved funding will allow the department to continue replacement of obsolete technology; as well as implement the second phase of a countywide disaster recovery plan for technology (\$ 100,000). Capital improvement projects approved for funding in FY 05-06 will address some of the county's critical needs; such as technology replacements of obsolete desktops and software upgrades (\$ 720,000) and replacement of legacy application systems off of the mainframe, as well as upgrade the county's network infrastructure. Information Services continues to focus on efficient and effective support services to a dispersed workforce.

General Government

Tax Department – The Tax Department, as required by North Carolina State Statute 105-186(a), revaluated all real property within the County's boundaries as of January 1, 2004. Notices were mailed in January, 2004, to property owners and they had until June 30, 2004, to appeal their value. At this time, the Tax Department is working through unresolved appeals.

The Approved Budget for the Tax Department includes the abolishment of five Appraiser positions that were used during the revaluation process (two Appraiser I positions and three Appraiser II positions.)

Register of Deeds – The 2001 Session of the North Carolina General Assembly passed House Bill 1073 which expanded the uniform fees charged by Register of Deeds' offices under General Statute 161-10(a). The statute requires that 10% of all fees collected pursuant to General Statute 161-10 and retained by the County be set aside annually and placed in a nonreverting fund, the

MAJOR BUDGET HIGHLIGHTS FY 2005-2006

proceeds of which shall be expended on computer and imaging technology in the Office of the Register of Deeds. The Approved Budget for the Register of Deeds includes \$500,000 of projected revenues and fund balance for an electronic recording, cashiering, and indexing software/hardware system for the office of the Register of Deeds as well as two new positions, an Office Specialist and a Department Business Process Analyst. The projected fund balance at year end, based upon the current year's estimated expenditures and revenues, is \$865,000.

Board of Elections – The Approved Budget for the Board of Elections includes funding to increase the level of staffing by two positions. The positions were part-time, non-benefited positions. They have been increased to full-time, benefited positions at 75% employment. The cost for this is approximately \$53,500 (including fringe benefits). The department's budget also includes funding from an anticipated grant as a part of the 2002 Help America Vote Act. This grant will be used to purchase additional voting machines, including those more easily accessible by the handicapped. The funding will also help the County in its efforts to participate in a pilot program authorizing 10 counties as pilots for the "Voting Center" concept. The new voting hardware will also help address the "Voter Verified Paper Ballot" proposal, currently being studied. If the grant funding does not materialize, the purchase of the additional machines would not occur.

Human Services

Public Health – The Approved Budget for Public Health includes funding for 8 new positions – all of which are funded through grants or increased reimbursements totaling approximately \$367,000. There are *no* County funds required for these positions. These positions will allow for the enhancement of the International Travel Program and the provision of pharmacy services for Mental Health clients, for example.

The Department will eliminate the Public Health Physician position. This service will be performed by an independent contractor.

The department has instituted a 25-point cost-cutting plan aimed at reducing operational costs in the department over the next 12 months, targeting savings in staffing, technology, programs, and operations.

Mental Health – The Approved Budget for Mental Health includes an increase in County funding of approximately \$1 million. This increase includes funding for the divestiture of 30 staff positions in accordance with the requirements of the State Mental Health Reform Law. Another significant increase is in employer health insurance contributions.

Social Services – The approved funding for Department of Social Services for FY 05-06 will allow the department to continue to be proactive versus reactive by allowing the department to reduce staff caseloads in some areas, where the demand for service has increased. The approved funding includes the funding of four (4) additional positions. As the economy continues to lag the Department of Social Services continues to have an increase in demand for services.

Public Assistance – *Special Assistance to Adults* provides case management assistance for individuals who are in domiciliary care facilities and who meet the state's eligibility requirements. The amount budgeted is a state estimate and reflects a slight decrease over FY 05.

MAJOR BUDGET HIGHLIGHTS

FY 2005-2006

The amount approved for *Medical Assistance*, Guilford County's proportionate share of Medical payments, reflects an increase of \$3,120,332. The approved funding for FY 05-06 is based on the state's estimated amount.

Child Support Enforcement – Effective March 1, 2005, the Child Support function of Guilford County became a stand alone department instead of a division under the Tax Department. The Department's approved Budget includes funding of an additional Administrative Assistant position to handle administrative duties performed by employees of the Tax Department when Child Support was under the Tax Department.

The department will continue to place a high priority upon increasing the collection rate and the number of cases under order to pay child support.

Public Safety

Emergency Services – The Approved Budget for Emergency Services includes funding for 13 new positions (6 – Fire Services; 7 – Medical Services). These positions will allow the department to continue its efforts to improve response times to medical emergencies, and to assist volunteer fire districts in fire/rescue-related incidents. The total cost of these positions (mid-year hire dates, including fringe benefits) is approximately \$352,000.

Ambulance fee revenue is anticipated to increase by slightly over \$1 million due to a combination of the 5th year implementation of the National Fee Schedule and increased call volume.

Law Enforcement - The Approved Budget for Law Enforcement includes funding for 12 new positions (4 – Legal Process; 8 – Detention Services). The Detention positions will help the department in its efforts to address the overcrowded conditions in the Greensboro and High Point facilities. Four deputy positions in Legal Process will be primarily responsible for the service of Civil Orders for Arrest and Civil Show Cause Orders. The funding for these positions comes from a statutory change in the reimbursement rate for the service of these orders.

The Sheriff was, in the spring, informed by the Cities of Greensboro and High Point that they will no longer participate in the joint operation of the Warrant Repository, effective 09/30/05. Heretofore, the expenses for the operation of this program have been shared on the following basis: Greensboro – 53%, High Point – 19%, and Guilford County – 28%. The Approved Budget includes the expenses and revenues required to continue the joint operation through 09/30/05. After that time, 2 positions will be retained in the program for its continued operation by County Law Enforcement. Of the 7 affected positions, 2 will be eliminated effective 07/01/05 (currently vacant), and 5 will be eliminated effective 10/01/05.

The reduction in the level of staffing due to the elimination of the Warrant Repository, coupled with the new positions referenced above, equates to a net increase of 5 positions for the department.

Animal Services – The Approved Budget for Animal Services includes an increase for the Animal Shelter of approximately \$172,000. Of this amount, the increase in County funds totals approximately \$84,000. This increase is due primarily to increased operating expenses such as salaries and facility maintenance. About ½ of the expense is for the replacement of the crematorium and kennel and entry doors.

MAJOR BUDGET HIGHLIGHTS FY 2005-2006

Animal Control Services will see an increase of approximately \$42,000 for routine operating expenses. Of this amount, approximately \$21,000 would come from County sources.

Community Development

Economic Incentives – The approved funding includes incentive packages already approved by Board of County Commissioners for various companies that have or will be relocating to the Guilford County area.

Libraries – The approved funding for the libraries reflect agreements reached with the Board of County Commissioners and the Greensboro and High Point City Council regarding funding of libraries. The increase to the City of Greensboro FY 05-06 for libraries is \$ 400,000 bringing the total approved funding for FY 04-05 to \$ 1,322,300. The City of High Point will receive an additional \$ 70,000, bringing the total approved FY 04-05 funding level to \$ 410,000.

Education

Guilford County Board of Education – The approved funding of \$ 11,000,000 continues to reflect the county's commitment to fiscal responsibility for funding of the Guilford County school system.

Guilford Technical Community College – Guilford Technical Community College's approved FY 05-06 budget represents an increase of \$ 804,615 over the approved FY 04-05 budget. Nearly two-thirds of the recommended increase is for expansion in facilities, predominantly the opening of the Technical Education Center at their new Wendover Campus. GTCC absorbed most of the costs for the first two classroom buildings at the new Greensboro Campus through the shutdown of the J.C. Price and Washington Street facilities. However, the Technical Education Center at 117,000 square feet is GTCC's largest single building and completes the first phase of the Greensboro Campus construction.

ABOUT GUILFORD COUNTY

GENERAL INFORMATION

Guilford County is a part of the eleven-county Piedmont Triad Region (population: 1.2 million), centered along the piedmont industrial crescent, stretching from Raleigh to Charlotte. The County includes two major metropolitan areas (Greensboro and High Point), in addition to eight smaller incorporated areas (Gibsonville, Jamestown, Oak Ridge, Pleasant Garden, Sedalia, Stokesdale, Summerfield, and Whitsett). With access to two interstate highways, the availability of rail and truck service, and the Piedmont Triad International Airport, the County serves as a major distribution and transportation center in the Southeast.

Guilford County is the home for many corporate and regional offices, including Jefferson-Pilot Corporation, Volvo Trucks North America, Lorillard Corporation, and VF Corporation. The International Home Furnishings Market in High Point attracts over 140,000 visitors annually, generating \$242 million in economic benefits to the community. Federal Express Corporation is scheduled to construct a \$300 million mid-Atlantic cargo hub adjacent to the Piedmont Triad International Airport (estimated completion date of 2007), employing approximately 1,500 people and operating 20-25 flights daily.

Guilford County offers a wide range of amenities to area residents including three regional shopping malls and more than three million square feet of retail space. Within an hour's drive are five acute care medical facilities (approximately 1,500 licensed beds) and three prominent teaching hospitals. The County serves as the home for the North Carolina Shakespeare Festival, the Eastern Music Festival, and the City Stage Street Festival. Nationally known sporting events include the Chrysler Classic of Greensboro professional golf tournament (PGA Tour) and the Greensboro Open (Buy.Com Tour). The Greensboro Coliseum Complex has also regularly hosted the Atlantic Coast Conference (men's & women's) and SoCon basketball tournaments. The Greensboro Grasshoppers (Florida Marlins affiliate) of the South Atlantic League just completed its first season in the recently-constructed First Horizon Stadium in downtown Greensboro.

Guilford County is governed by an eleven-member Board of County Commissioners (9 districts and 2 at-large). The annual county-wide budget totals approximately \$510.5 million with property tax revenue generated from a tax base of approximately \$40.6 billion. Major areas of allocation include education (36.87%), human services (35.25%), public safety (14.18%), administrative/executive/general support (10.41%) and community development (3.29%). County government employs the County Manager form of government, with one Deputy Manager. An acknowledged leader in governmental service and innovation, Guilford was the first county in the nation to offer a full-time county health service and one of the first two in the state to employ a welfare superintendent. The county has also led the way in the development of air pollution guidelines and a county-wide fire prevention code, as well as the implementation of mobile intensive care ambulance service.

STATISTICAL INFORMATION

Population:	424,241 (3 rd in N.C.) (Male-46.8%, Female-53.2%; White-63.6%, Non-White-36.4%)
Major Cities:	Greensboro (229,180 - 3 rd in N.C.) High Point (89,203 - 9 th in N.C.)
Medians:	Age - 34.9 years; Household Income - \$24,854; Household Size - 2.95 members
Employment:	Management/Professional - 34.15%; Service - 12.95%; Sales/Office - 31.48%; Farming/Fishing/Forestry - .016%; Construction/Maintenance/Repair - 8.69%; and Production/Transportation - 12.58%
Education:	Public Schools - 110 schools - 70,197 students (Including Charter School Students) Colleges, Universities, Community Colleges - 8 institutions - 31,000 students

Additional information may be found on the Internet - <http://www.co.guilford.nc.us>

Source for Population Figures - State of North Carolina Demographics & U.S. Census Bureau

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF
GUILFORD COUNTY FOR THE FISCAL YEAR 2005-2006**

- I. A. Be it ordained by the Board of County Commissioners for Guilford County, North Carolina this the 23rd day of June, 2005:

That for the operation of Guilford County's government and its subdivisions for the fiscal year beginning July 1, 2005, and ending June 30, 2006, the amounts in the following sections are hereby appropriated:

Section 1. That for the said fiscal year there is hereby appropriated for the GENERAL FUND the following:

COUNTY COMMISSIONERS	368,525
COUNTY ADMINISTRATION	1,566,444
COUNTY ATTORNEY	1,089,088
CLERK TO THE BOARD	264,779
INTERNAL AUDIT	341,044
BUDGET & MANAGEMENT	534,676
FINANCE	2,359,565
PURCHASING	451,379
FACILITIES	4,538,220
PROPERTY MANAGEMENT/COURTS	1,649,925
INFORMATION SERVICES	7,694,431
HUMAN RESOURCES	4,152,754
PARKING & FLEET OPERATIONS	694,459
DEBT SERVICE	38,432,825
TAX	6,212,917
REGISTER OF DEEDS	2,883,797
ELECTIONS	5,900,270
PUBLIC HEALTH	35,623,143
MENTAL HEALTH	44,647,874
COORDINATED SERVICES	965,323
SOCIAL SERVICES	66,917,016
CHILD SUPPORT ENFORCEMENT	5,402,120
VETERANS' SERVICES	92,046
TRANSPORTATION - HUMAN SERVICES	1,486,933
SPECIAL ASSISTANCE TO ADULTS	3,145,481
TEMPORARY ASSISTANCE - NEEDY FAMILIES	15,000
MEDICAL ASSISTANCE	21,688,421
EMERGENCY SERVICES	19,661,381
COURT ALTERNATIVES	3,436,290
OTHER PROTECTION	380,832
LAW ENFORCEMENT	44,707,368
ANIMAL SERVICES	2,346,606
SECURITY	1,826,366
COOPERATIVE EXTENSION SERVICE	564,449
PLANNING & DEVELOPMENT	1,335,476
INSPECTIONS	3,446,197
SOIL & WATER CONSERVATION	241,068
GEOGRAPHIC INFORMATION SYSTEM	350,288
CAPITAL OUTLAY	2,928,730

GENERAL FUND (continued)

SOLID WASTE	1,223,505	
CULTURE/RECREATION	4,633,505	
COMMUNITY & ECONOMIC DEVELOPMENT	772,240	
ECONOMIC DEVELOPMENT & ASSISTANCE	1,295,920	
EDUCATION - CURRENT EXPENSE		
GUILFORD COUNTY PUBLIC SCHOOLS	141,665,521	
GUILFORD TECHNICAL COMMUNITY COLLEGE	9,031,400	
EDUCATION - CAPITAL OUTLAY		
GUILFORD COUNTY PUBLIC SCHOOLS	10,000,000	
GUILFORD TECHNICAL COMMUNITY COLLEGE	1,500,000	
SUB-TOTAL GENERAL FUND APPROPRIATIONS	510,465,597	
TOTAL GENERAL FUND APPROPRIATIONS		510,465,597

Section 2. That for the said fiscal year there is hereby appropriated for the FIRE PROTECTION DISTRICT FUNDS (as listed below) the following:

<u>Fire Protection District</u>	<u>Appropriation</u>	<u>Fire Protection District</u>	<u>Appropriation</u>
Northeast	543,242	Stokesdale	386,555
Kimesville	88,182	Summerfield	1,537,995
Alamance Community	830,740	No. 14 (Franklin Blvd.)	191,256
Colfax	485,568	No. 18 (Deep River)	205,774
Guilford College Comm.	923,806	No. 28 (Frieden's)	134,029
Guil-Rand	126,437	Whitsett	299,331
McLeansville	591,214	Mount Hope Community	341,786
Oak Ridge	845,310	Climax	79,866
Pinecroft-Sedgefield	1,739,865	Southeast	162,550
Pleasant Garden	659,449	Julian	74,860
No. 13 (Rankin)	842,090		

A. That the various appropriations required for public purposes, but not necessary purposes, shall be paid from funds derived from sources other than Ad Valorem Taxes or other local taxes including Sales Tax.

NOTE: The appropriations shown in I., A. Sections 1 through 2 inclusive have been certified to this Board by the Board of Education of Guilford County, the Board of Trustees of Guilford Technical Community College, and the various Fire Protection District Commissions necessary for the operation of their respective units for the current fiscal year.

II. A. The appropriations made in I., A. Sections 1 through 2 inclusive of this ordinance are hereby funded by revenue estimates according to the following schedule:

GENERAL FUND:

APPROPRIATED FUND BALANCE	25,023,612	
STATE & FEDERAL AID	84,106,414	
SALES TAX	75,200,000	
STATE SHARED REVENUE	1,858,500	
PROPERTY TAX	254,566,779	
TRANSFERS FROM OTHER FUNDS	5,432,656	
OTHER REVENUES	64,277,636	
SUB-TOTAL GENERAL FUND REVENUES	510,465,597	
TOTAL GENERAL FUND REVENUES		510,465,597

NOTE: The General Fund Appropriated Fund Balance is comprised of the following components: Fund Level - \$24,500,000; Register of Deeds - \$162,521; Board of Elections - \$5,053; Public Health - \$353,731; and Inspections - \$2,307.

B. SPECIAL TAX DISTRICTS: In addition to the Countywide budget necessary for the function of the county government, Guilford County is required by law to make appropriations and to levy and collect taxes which have been authorized by the vote of the people of the special tax districts. The appropriations made in I., A., Section 2 of this ordinance are hereby funded by revenue estimates according to the following schedules:

Northeast Fire Prot. Dist.

Approp. Fund Balance	10,000
Property Tax	411,840
Sales Tax Revenue	120,652
Other	750
	<u>543,242</u>

Kimesville Fire Prot. Dist.

Property Tax	70,419
Sales Tax Revenue	17,513
Other	250
	<u>88,182</u>

Alamance Comm. Fire Prot. Dist.

Property Tax	642,813
Sales Tax Revenue	184,927
Other	3,000
	<u>830,740</u>

Colfax Fire Prot. Dist.

Property Tax	372,451
Sales Tax Revenue	112,367
Other	750
	<u>485,568</u>

Guilford College Comm. Fire Prot. Dist.

Approp. Fund Balance	15,000
Property Tax	692,205
Sales Tax Revenue	214,601
Other	2,000
	<u>923,806</u>

Guil-Rand Fire Prot. Dist.

Property Tax	96,959
Sales Tax Revenue	29,228
Other	250
	<u>126,437</u>

No. 14. (Franklin Blvd.) Fire Prot. Dist.

Property Tax	147,052
Sales Tax Revenue	43,954
Other	250
	<u>191,256</u>

No. 18 (Deep River) Fire Prot. Dist.

Property Tax	156,907
Sales Tax Revenue	48,367
Other	500
	<u>205,774</u>

Oak Ridge Fire Prot. Dist.

Approp. Fund Balance	10,000
Property Tax	649,130
Sales Tax Revenue	185,180
Other	1,000
	<u>845,310</u>

Pinecroft-Sedgefield Fire Prot. Dist.

Property Tax	1,336,569
Sales Tax Revenue	401,296
Other	2,000
	<u>1,739,865</u>

Pleasant Garden Fire Prot. Dist.

Approp. Fund Balance	10,000
Property Tax	500,268
Sales Tax Revenue	148,181
Other	1,000
	<u>659,449</u>

No. 13 (Rankin) Fire Prot. Dist.

Approp. Fund Balance	7,500
Property Tax	640,575
Sales Tax Revenue	192,015
Other	2,000
	<u>842,090</u>

Stokesdale Fire Prot. Dist.

Property Tax	299,963
Sales Tax Revenue	85,842
Other	750
	<u>386,555</u>

Summerfield Fire Prot. Dist.

Approp. Fund Balance	12,500
Property Tax	1,189,256
Sales Tax Revenue	333,239
Other	3,000
	<u>1,537,995</u>

Mount Hope Comm. Fire Prot. Dist.

Approp. Fund Balance	3,500
Sales Tax Revenue	74,286
Property Tax	263,250
Other	750
	<u>341,786</u>

<u>No. 28 (Frieden's) Fire Prot. Dist.</u>		<u>Climax Fire Prot. Dist</u>	
Property Tax	104,666	Property Tax	61,562
Sales Tax Revenue	29,163	Sales Tax Revenue	17,554
Other	200	Other	750
	<u>134,029</u>		<u>79,866</u>
<u>Whitsett Fire Prot. Dist.</u>		<u>Southeast Fire Prot. Dist</u>	
Property Tax	231,691	Approp. Fund Balance	2,500
Sales Tax Revenue	66,890	Property Tax	123,241
Other	750	Sales Tax Revenue	36,559
	<u>299,331</u>	Other	250
			<u>162,550</u>
<u>McLeansville Fire Prot. Dist.</u>		<u>Julian Fire Prot. Dist.</u>	
Approp. Fund Balance	5,000	Sales Tax Revenue	16,989
Property Tax	452,790	Property Tax	57,671
Sales Tax Revenue	131,424	Other	200
Other	2,000		<u>74,860</u>
	<u>591,214</u>		

- III. A. That the appropriations listed below are a requirement by law as set forth in the Local Government Budget and Fiscal Control Act, Chapter 159.

Section 1. That for the said fiscal year there is hereby appropriated for the COUNTY BUILDING CONSTRUCTION FUND the following:

COUNTY BUILDING CONSTRUCTION FUND

RESERVE FOR FUTURE CAPITAL PROJECTS	2,228,730	
TRANSFERS TO OTHER FUNDS	<u>2,000,000</u>	
TOTAL COUNTY BLDG. CONSTRUCTION FUND APPROPRIATIONS		<u>4,228,730</u>

Section 2. That for the said fiscal year there is hereby appropriated for the SCHOOL CAPITAL OUTLAY FUND the following:

TRANSFERS TO OTHER FUNDS	<u>3,432,656</u>	
TOTAL SCHOOL CAPITAL OUTLAY FUND APPROPRIATIONS		<u>3,432,656</u>

Section 3. That for the said fiscal year there is hereby appropriated for the INTERNAL SERVICES FUND the following:

RISK RETENTION - LIAB./PROP./WC	1,973,296	
EMPLOYEE HEALTH CARE PLAN	<u>27,964,359</u>	
TOTAL INTERNAL SERVICES FUND APPROPRIATIONS		<u>29,937,655</u>

Section 4. That for the said fiscal year there is hereby appropriated for the ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND the following:

ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND	<u>4,100,000</u>
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Section 5. That for the said fiscal year there is hereby appropriated for the EMERGENCY TELEPHONE SYSTEM FUND the following:

EMERGENCY TELEPHONE SYSTEM FUND	<u>1,597,540</u>
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- IV. A. That the appropriations made in III., A. Sections 1 through 5 inclusive of this ordinance are hereby funded by revenue estimates according to the following schedule:

COUNTY BUILDING CONSTRUCTION FUND

TRANSFER FROM OTHER FUNDS	2,228,730	
APPROPRIATED FUND BALANCE	<u>2,000,000</u>	
TOTAL COUNTY BLDG. CONSTRUCTION FUND REVENUES		<u>4,228,730</u>

SCHOOL CAPITAL OUTLAY FUND

APPROPRIATED FUND BALANCE	3,432,656	
TOTAL SCHOOL CAPITAL OUTLAY FUND REVENUES		3,432,656

INTERNAL SERVICES FUND

OTHER REVENUES	29,937,655	
TOTAL INTERNAL SERVICES FUND REVENUES		29,937,655

ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND

OCCUPANCY TAX	4,100,000	
TOTAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND REVENUES		4,100,000

EMERGENCY TELEPHONE SYSTEM FUND

STATE SHARED REVENUE	159,000	
APPROPRIATED FUND BALANCE	41,105	
TRANSFER FROM OTHER FUNDS	627,000	
OTHER REVENUES	770,435	
TOTAL EMERGENCY TELEPHONE SYSTEM FUND REVENUES		1,597,540

NOTE: In the event the actual net proceeds from the occupancy tax exceed or fall short of the appropriated amounts, the actual net proceeds from the tax shall constitute the appropriations from the tax levy, and the Budget Officer is authorized to amend the budget upward to cover the actual revenue collected.

- V. A. The summary of all appropriations by fund is set forth in V., for the purpose of showing the total Operating Budget, including the General Fund, the Fire Protection Districts Funds, the Internal Services Fund, the Room Occupancy and Tourism Development Tax Fund, and the Emergency Telephone System Fund.

TOTAL COUNTY BUDGET - BY FUNDSUMMARY OF APPROPRIATIONS:

GENERAL FUND 510,465,597

FIRE PROTECTION DISTRICT FUNDS:

Northeast	543,242
Kimesville	88,182
Alamance Community	830,740
Colfax	485,568
Guilford College Comm.	923,806
Guil-Rand	126,437
McLeansville	591,214
Oak Ridge	845,310
Pinecroft-Sedgefield	1,739,865
Pleasant Garden	659,449
No. 13 (Rankin)	842,090
Stokesdale	386,555
Summerfield	1,537,995
No. 14 (Franklin Blvd.)	191,256
No. 18 (Deep River)	205,774
No. 28 (Frieden's)	134,029
Whitsett	299,331
Mount Hope Community	341,786
Climax	79,866

FIRE PROTECTION DISTRICT FUNDS (continued):

Southeast	162,550	
Julian	<u>74,860</u>	
TOTAL FIRE PROTECTION DISTRICTS		11,089,905
COUNTY BUILDING CONSTRUCTION FUND		4,228,730
SCHOOL CAPITAL OUTLAY FUND		3,432,656
INTERNAL SERVICES FUND		29,937,655
ROOM OCCUPANCY AND TOURISM		
DEVELOPMENT TAX FUND		4,100,000
EMERGENCY TELEPHONE SYSTEM FUND		<u>1,597,540</u>
SUB-TOTAL APPROPRIATIONS - ALL FUNDS		564,852,083
LESS: Transfers to Other Funds		
To General Fund	(5,432,656)	
To County Building Construction Fund	(2,228,730)	
To Emergency Telephone Fund	(627,000)	
Total Transfers to Other Funds		<u>(8,288,386)</u>
TOTAL APPROPRIATION - ALL FUNDS		<u><u>556,563,697</u></u>

NOTE: The General Fund Budget (Law Enforcement) includes a transfer in the amount of \$350,000 to the Law Enforcement Separation Fund, an unbudgeted fund, as provided in N.C. General Statute 159-13 (a)(3).

SUMMARY OF REVENUES:

APPROPRIATED FUND BALANCE	30,573,373	
STATE & FEDERAL AID	84,106,414	
SALES TAX	77,690,227	
STATE SHARED REVENUE	2,017,500	
PROPERTY TAX	263,068,057	
OTHER REVENUES	95,008,126	
OCCUPANCY TAX	4,100,000	
TRANSFER FROM OTHER FUNDS	<u>8,288,386</u>	
SUB-TOTAL REVENUES - ALL FUNDS		564,852,083
LESS: Transfers from Other Funds		<u>(8,288,386)</u>
TOTAL REVENUES - ALL FUNDS		<u><u>556,563,697</u></u>

- VI. A. That there is hereby levied for the fiscal year beginning July 1, 2005 and ending June 30, 2006, the following countywide rates of tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2005, for the purpose of raising the revenue from current year's taxes, as set forth in the foregoing countywide estimates of revenue, and in order to finance the foregoing countywide appropriations:

TOTAL COUNTYWIDE TAX RATE	<u>\$ 0.6428</u>
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NOTE: This rate is based on estimated total valuation of property, for the purpose of taxation, of forty billion, six hundred million dollars (\$40,600,000,000), which is 100% of the total assessed property tax valuation.

B. That there is hereby levied for the fiscal year beginning July 1, 2005 and ending June 30, 2006, the following Special District tax rates on each one hundred (\$100) valuation of estimated taxable property situated in the Special District, as listed for taxes as of January 1, 2005, for the purpose of raising the revenue from current year's taxes, as set out in the foregoing District estimates of revenue, and in order to finance the foregoing District Appropriations:

<u>Fire Protection District</u>	<u>Tax Rate</u>	<u>Fire Protection District</u>	<u>Tax Rate</u>
Northeast	\$ 0.0800	Stokesdale	\$ 0.0773
Kimesville	\$ 0.1000	Summerfield	\$ 0.0875
Alamance Community	\$ 0.0819	No. 14 (Franklin Blvd.)	\$ 0.0810
Colfax	\$ 0.1000	No. 18 (Deep River)	\$ 0.0770
Guilford College Comm.	\$ 0.0725	No. 28 (Frieden's)	\$ 0.0950
Guil-Rand	\$ 0.0861	Whitsett	\$ 0.0632
McLeansville	\$ 0.0600	Mount Hope Community	\$ 0.0800
Oak Ridge	\$ 0.0825	Climax	\$ 0.0770
Pinecroft-Sedgefield	\$ 0.0860	Southeast	\$ 0.1000
Pleasant Garden	\$ 0.0950	Julian	\$ 0.0910
No. 13 (Rankin)	\$ 0.1000		

VII. A. That the foregoing appropriations, including salaries of individual officers and employees, schedules of expected revenues, and tax levies are based on the Annual Budget Estimate as amended or corrected and statements prepared by the Budget Officer, and this ordinance is in the form prescribed by him as provided by law.

B. That effective July 1, 2005, the Classification and Pay Plan is amended to incorporate all personnel actions such as reclassifications and pay modifications recommended by the Human Resources department and approved by the County Manager, including pay and salary compensation for vehicles, clothing and other related items and the Reduction in Force Policy. Funding for the Plan and compensation items is included in the various departments as appropriate.

C. That the appropriations in the County Commissioners' department in I., A. Section 1., includes compensation to members of the Board of County Commissioners based upon the following schedule:

Chairman: Salary - \$2,025/month

Vice-Chairman: Salary - \$1,750/month

All Other Commissioners: Salary - \$1,725/month

D. That the maximum allowed expense for out of state travel for each County Commissioner is set at \$1,500/year. This amount does not include expenses for registration fees. The Board shall be provided with a quarterly report by the administrative staff, summarizing the year to date travel expenses for each Commissioner.

The County Manager is authorized to use unexpended funds in the Commissioners' travel budget at his discretion to provide additional funds to any Commissioner serving on a committee or attending meetings out of State in the event such participation would exhaust that Commissioner's out of State travel allowance. The total amount budgeted for all Commissioners' out of State travel shall not be exceeded. The County Manager shall provide the Board with a report of travel funds used for this purpose.

E. That the appropriations in the Board of Elections department in I., A. Section 1., includes compensation to members of the Board of Elections at the rate of \$25/meeting plus amounts sufficient to provide total annual compensation for the Chairman of the Board of Elections in the amount of \$3,300 and for other members in the amount of \$2,340. Precinct officials shall be compensated as follows: Chief Judges - \$130/election; Judges - \$110/election; and Assistants - \$90/election. Pursuant to G.S. 163-32, members of the Board of Elections shall also be reimbursed within budgeted funds for expenditures necessary and incidental to the discharge of their duties.

VIII. A. That the County Manager is authorized to make expenditures from the contingency appropriation in the General Fund for items not specifically provided for elsewhere in I. Through IV. inclusive of this ordinance in the amounts not to exceed \$30,000 for each expenditure. Any such expenditure shall be reported to the Board of Commissioners at its next regular meeting.

B. That the County Manager, as Budget Officer, shall have the authority to transfer moneys from one appropriation to another within the same fund up to \$30,000 per transaction; except that funds appropriated shall not be used to create unauthorized positions; funds placed in the appropriations for merit raises shall be used solely for that purpose; and further that the County Manager shall have the authority to transfer moneys appropriated in the Technology Pool in the

General Fund Capital Outlay to other departments within the General Fund for the purchase of computer hardware, software and other technological items in amounts as he deems necessary. Each such transfer shall be reported to the Board of Commissioners at its next regular meeting.

IX. A. That the County Manager is authorized to establish fees within the various departments and agencies for miscellaneous services and items such as copies, maps, books, etc., according to guidelines that may be administratively determined or that may be established by the Board of County Commissioners.

B. That in compliance with the Public Records Law, and unless otherwise provided by law (e.g., Register of Deeds), the County establishes the following fees to receive copies of such records:

At the Courthouse and in County Offices - \$.03 per page except for copies of microfiche, which are \$.15 per fiche.

By Telephone Modem - \$360 per year plus \$.20 per minute for each minute in excess of 120 minutes in a month.

By Magnetic Tape - \$.05 per computer record. However, the fee for a complete computer file shall not exceed the actual cost of labor and materials to reproduce the file, upon request from (1) a non-profit research or educational entity, for the entity's use only; or, (2) a news media company, for that company's use only.

C. That the County Manager shall have authority to execute the following contracts, provided they comply with applicable laws and procedures and are within budgeted funds: (1) any lease agreement for one year or less; (b) any contract for apparatus, supplies, materials, equipment, services or resolution of a claim obligating less than \$90,000 in public funds, including those committing no funds; (c) any contract for construction or repair work obligating less than \$300,000 in public funds including those committing no funds; (d) amendments within budgeted funds to contracts when the amendment requires less than a \$50,000 increase in expenditure of public funds; and (e) grant agreements for public funds within budgeted amounts.

At the Manager's discretion, any lease or contract described in (a), (b), (c), (d), or (e) may nevertheless be submitted to the Board. Contracts duly approved by the Board may be executed by the Chairman or the Manager. Board action approving a contract shall be deemed to authorize necessary budget amendments.

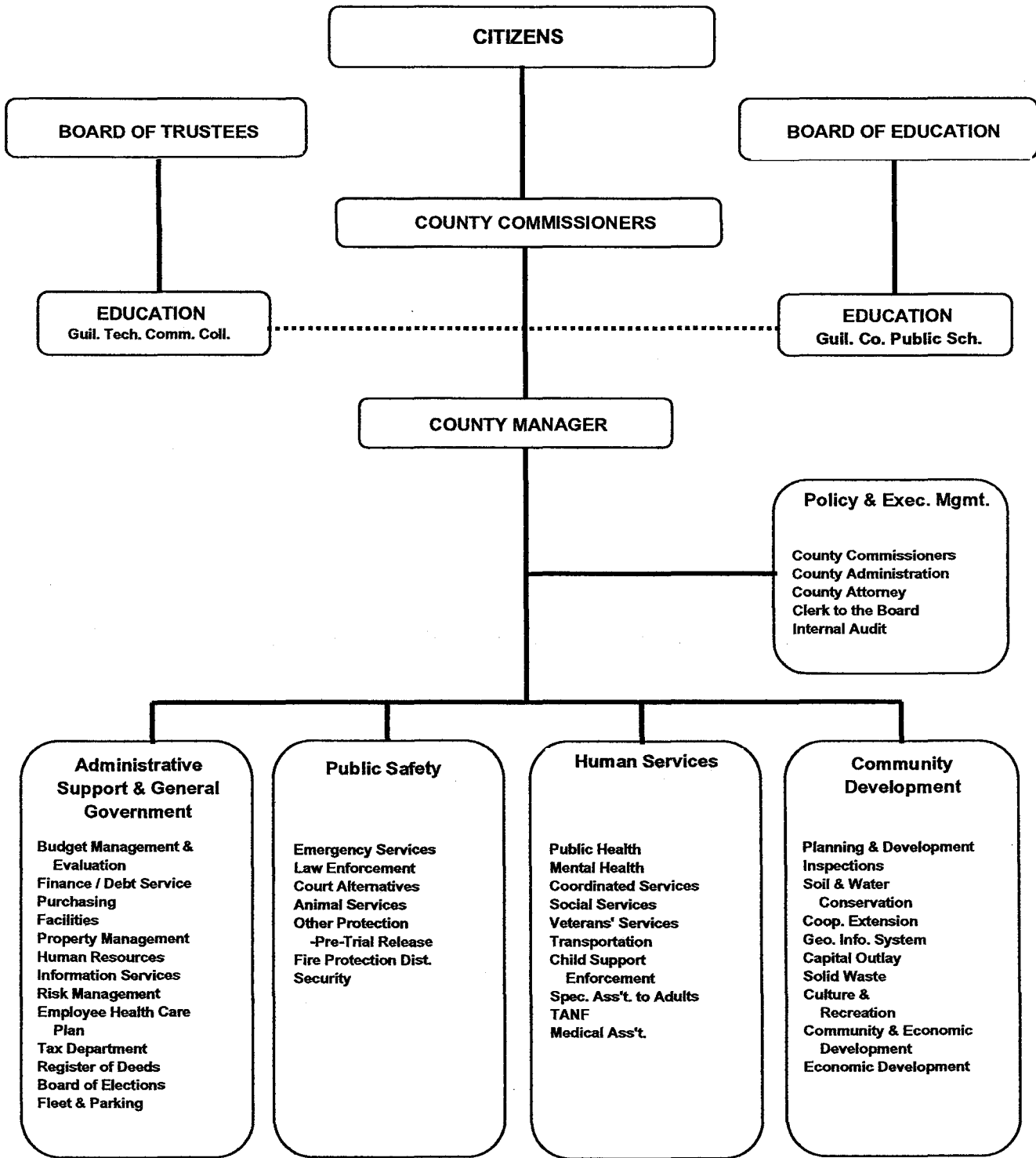
D. That proposed projects where the estimated professional fee is in an amount less than \$30,000 for architectural, engineering and surveying services are hereby exempted from the requirements of Article 3D of Chapter 143 of the General Statutes, in accordance with G.S. 143-64.32. In addition, other particular projects may be exempted from the requirements of said Article 3D by the County Manager, in a manner which states the reasons therefore and the circumstances attendant thereto in each instance, as authorized by G.S. 143-64.32

X. A. That in accordance with G.S. 159-13.1 the Board of Commissioners adopts a financial plan to operate the Internal Service Fund for the fiscal year beginning July 1, 2005 and ending June 30, 2006, with revenue derived from fees for services, fund balances, and other miscellaneous revenues being adequate to meet expenditures as outlined in III., A., Section 2 and IV., A.

- XI. A. That in accordance with G.S. 153A-150, the Board of Commissioners adopts a plan to finance the next octennial reappraisal based on an estimated 215,000 parcels of land at a cost of \$2,300,000. Funds are appropriated for FY 2005-2006 in the Tax Department's budget to cover the cost that is estimated to be incurred during FY 2012-2013 in preparing for and conducting the revaluation. Such costs may include salaries, fringes, operating expenses and related expenditures for County appraisers and other staff employees who will conduct the revaluation.
- XII. A. That the General Fund undesignated fund balance should not be lower than 8% of General Fund budgeted expenditures which is consistent with the Local Government Commission's recommended minimum.
- XIII. A. That copies of the ordinance shall be filed with the County Manager, Director of Finance, and Clerk to the Board.
- XIV. A. The effective date of this ordinance is July 1, 2005.

ADOPTED this the 23rd day of June, 2005.

GUILFORD COUNTY, NORTH CAROLINA
Operational Structure for Budgetary
Allocation & Management



Constitutional and Statutory officers are included for administrative coordination and support purposes.

**GUILFORD COUNTY, NORTH CAROLINA
BUDGET CALENDAR
FY 2005-06
TENTATIVE**

DATE	BUDGET PROCEDURES	ACTION BY
February 24	Distribution of budget diskettes, forms, and instructions	Budget & Management
March 15	Deadline for submitting requests for new positions to Budget and Management	Departments
March 22	Deadline for Human Resources to submit cost information for compensation issues and market survey to departments and the Budget Office	Human Resources
March 28	Update of tax valuation due from Tax Department	Tax Department
	Deadline for Budget and Management to submit requests for new positions to Human Resources	Budget & Management
March 31	Deadline for the submission of budget requests to Budget and Management	Departments Fire Districts
	Deadline for Human Resources to submit recommended new positions classifications to Budget & Management	Human Resources
April 22	Preliminary Budget requests due from the School Board and GTCC	County Schools GTCC
	Update of tax valuation due from Tax Department	Tax Department
	Revised revenue estimates due from Finance	Finance
April 30	Statutory deadline for departments to submit budget requests to Budget and Management	Departments
May 1	Statutory deadline for School Superintendent to present budget and budget message to the School Board	Superintendent School Board
May 6	Final budget requests from the School Board and GTCC due in Budget and Management	School Board GTCC
May 9-13	County Manager and Budget & Management to meet with Departments, Schools, and GTCC to discuss budget requests and recommendations	County Manager Budget & Management Departments School Superintendent GTCC President

**GUILFORD COUNTY, NORTH CAROLINA
BUDGET CALENDAR
FY 2005-06
TENTATIVE**

DATE	BUDGET PROCEDURES	ACTION BY
June 2	Presentation of the County Manager's budget message and recommended budget to the Board of County Commissioners Notify fire districts of probable tax rates and public hearing	County Manager County Commissioners
June 6-8	Commissioners work sessions to review budgets with departments, agencies, school board and GTCC	County Commissioners County Manager Budget & Management Departments
June 9	Official public hearing on the budget	County Commissioners Public
June 13-15	Additional work sessions for budget summation, follow-up, and policy direction if necessary	County Commissioners County Manager Budget & Management
June 16	Adoption of Budget Ordinance Adoption of Capital Improvements Program	County Commissioners
June 20	Distribute adopted Budget Ordinance	Budget & Management
	Begin preparing budget document for printing	Budget & Management
July 1	Statutory deadline for Board of County Commissioners to adopt the Budget Ordinance	County Commissioners

THE BUDGET PROCESS

County Management meets with the Board of County Commissioners (BOC) near the beginning of the calendar year for direction relative to issues and countywide goals, objectives and priorities.

These goals, objectives and priorities become the driving force behind the budget cycle and initiates a three-phase process:

Phase 1 - REQUEST by Departments

Phase 2 - RECOMMENDED by Manager

Phase 3 - APPROVED by BOC

Phase 1 - REQUEST by Departments

In late January, the Office of Budget Management & Evaluation gives directions and instructions to all departments on the submission of budget requests for the next fiscal year. Information submitted to the departments includes a budget calendar outlining time frames for the completion of certain aspects of the budget process and guidelines for preparing the budget, such as inflation factors, unit costs for furniture & equipment, formulae for calculating fringe benefits, etc. The departments are made aware of the budgetary goals and specific policies that the BOC has established to govern the development of the annual budget.

The departments are routinely required to submit a performance and objective summary, which includes a mission statement and expenditure and revenue amounts by function/source for three consecutive years. The performance measures should indicate the departmental or activity goals for improvement, indicating percentage of change, number of persons served, and results of performance that can be measured against: (1) goals of the BOC; (2) "best practices" in other cities and counties; or (3) prior years' performance.

Phase 2 - RECOMMENDED by Manager

The Office of Budget Management & Evaluation reviews and analyzes all revenue sources, including tax valuations, and determines the amount of projected revenues that will be available from all sources.

After receiving the budget requests from the departments, the Office of Budget Management & Evaluation analyzes the requests to determine if they are reasonable, justified and consistent with performance measures and budget directives; makes adjustment to bring budget requests in line with established goals; and makes an initial recommendation on each request, including capital equipment and new positions.

Work sessions including the County Manager, the Budget Director, the appropriate Budget Analyst and the leadership from each department are held to acquaint the Manager with the initial recommendation for the department. Work sessions with the BOC and selected departments are also conducted to receive BOC input prior to a final recommendation from the Manager.

Benchmarking has become an important step in the RECOMMENDED Phase. Budget Analysts and departments use outcomes to measure progress against goals and objectives. These measurements are adjusted to fall in line with priorities of the BOC. The Budget Director and County Manager, working in conjunction with the budget staff, develop a recommended budget to be presented to the BOC, along with the budget message near the beginning of June.

THE BUDGET PROCESS

PHASE 3 - APPROVED by BOC

The BOC, the County Manager and the Budget Director schedule work sessions to discuss the Recommended Budget, if such sessions are requested by the BOC. The BOC reacts to the Recommended Budget, and the tax rates proposed to fund the recommendation. Adjustments are made to the Recommended Budget, based upon BOC recommendations, citizens' input from public hearings, legislative actions, and other factors that become apparent.

The General Statutes of North Carolina require the adoption of a budget by June 30. The FY 05-06 budget was adopted by the BOC on June 23, 2005.

In accordance with the General Statutes of North Carolina, the County prepares and adopts its budget for the General Fund, School Capital Outlay Fund, Fire Protection District Funds, County Building Construction Fund, Law Enforcement Separation Fund, Room Occupancy and Tourism Development Tax Fund, and Emergency Telephone System Fund on the modified accrual basis. A financial plan to operate the Internal Services Fund is adopted each fiscal year, with revenue derived from fees for services, fund balances, and other revenues being adequate to meet expenditures. Each of these funds is included in the Budget Ordinance and in the schedules and tables included in this document.

THE AMENDMENT PROCESS

Modifications to the original budget occur throughout the year for a variety of reasons. These modifications take one of three forms: (1) Budget Transfers; (2) Budget Revisions (less than \$30,000); (3) Budget Revisions (over \$30,000).

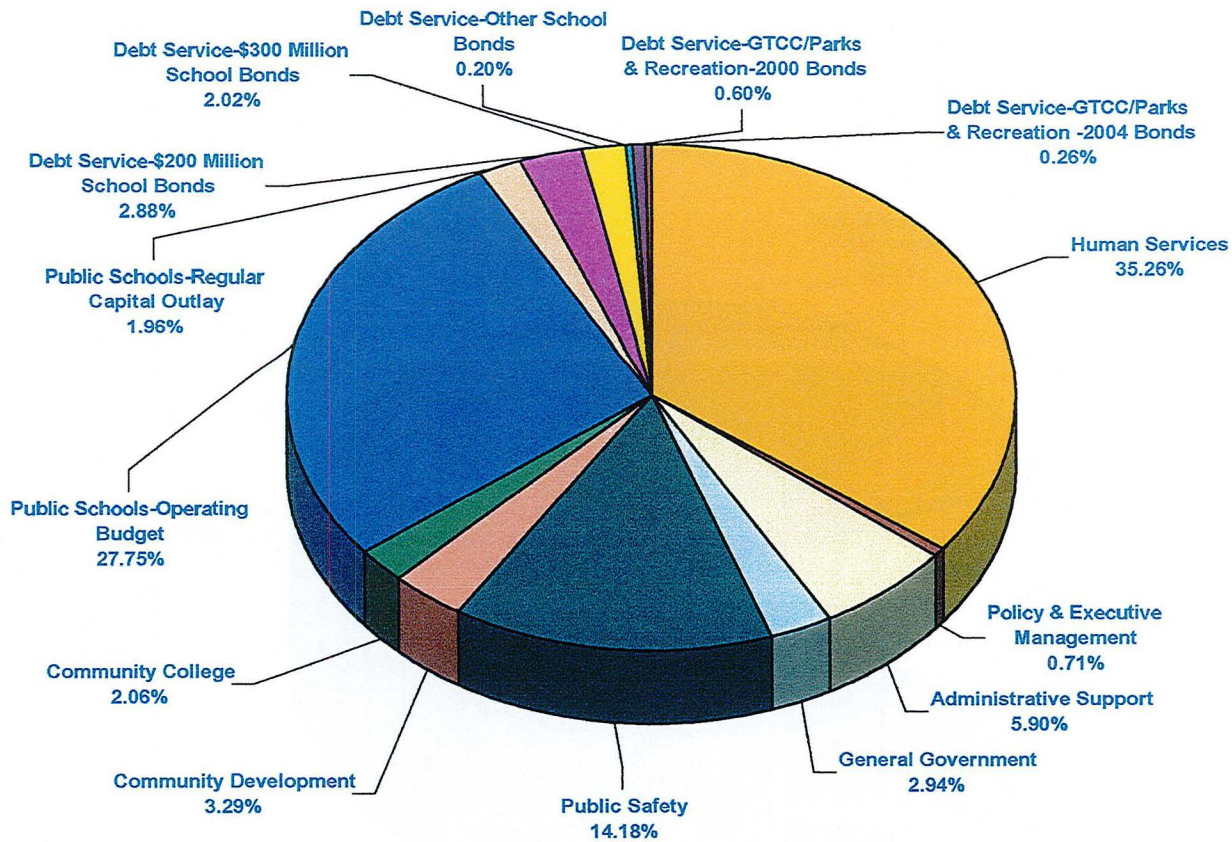
Budget Transfers usually originate at the department level. Transfers adjust various line items within the department's budget, but do not affect the overall total for the department. Transfer requests are submitted to the Budget Office for processing. The request includes a justification and the conditions resulting in the availability of funds to support the transfer. If the transfer involves a capital outlay account, a specific listing of the affected items must be included. Budget Transfers may not be used to provide funding for the creation of unauthorized positions. The assigned Budget Analyst reviews the request. The approved transfer is forwarded to the Finance Department for processing.

The County Manager is authorized in the Budget Ordinance to make interfund and intrafund transfers up to \$30,000/transaction (with some restrictions). These **Budget Revisions** are treated in much the same manner as Budget Transfers with the following exceptions: (1) These requests require the approval of the Deputy Manager with oversight responsibilities for the department initiating the request; (2) The County Manager is required to report each revision of this nature to the BOC at its next regularly scheduled meeting. As with Budget Transfers, these Budget Revisions may not be used to create unauthorized positions or raise salaries.

Budget Revisions in excess of \$30,000 require the approval of the BOC. The preparation of these revisions is much the same as for transfers or revisions less than \$30,000. These types of transactions, however, must go through the Agenda Process for presentation to the BOC. For this reason, additional supplemental information regarding the reason for the revision may be required.

The County Manager is authorized in the Budget Ordinance to make appropriations from the Reserve for Contingencies in an amount not to exceed \$30,000. These transactions must be reported to the BOC at its next regular meeting.

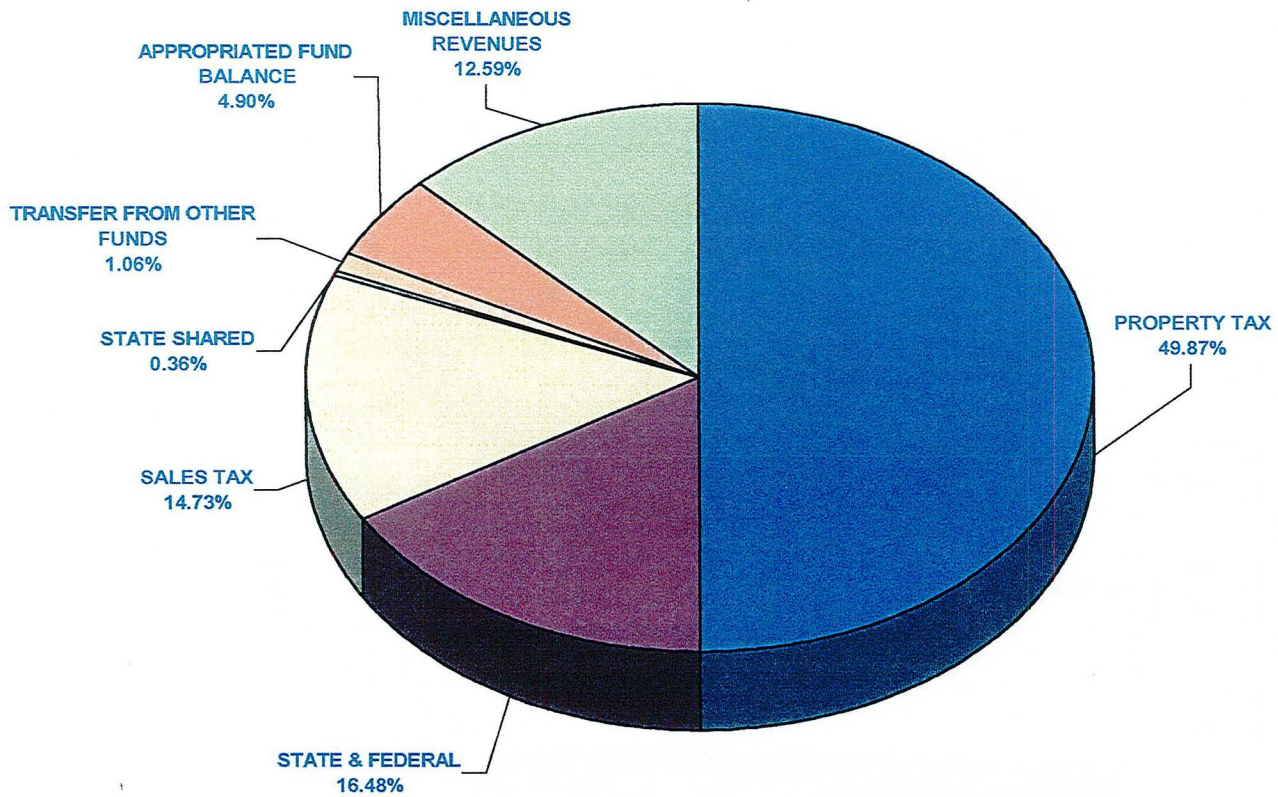
GUILFORD COUNTY, NORTH CAROLINA-WHERE THE MONEY GOES ALL REVENUE SOURCES



FY 2005-06 COUNTYWIDE APPROPRIATIONS

Human Services	179,983,357
Policy & Executive Management	3,629,880
Administrative Support	30,129,131
General Government	14,996,984
Public Safety	72,358,843
Community Development	16,791,378
Community College	10,531,400
Public Schools-Operating Budget	141,665,521
Public Schools-Regular Capital Outlay	10,000,000
Debt Service-\$200 Million School Bonds	14,697,971
Debt Service-\$300 Million School Bonds	10,299,832
Debt Service-Other School Bonds	1,003,355
Debt Service-GTCC/Parks & Recreation-2000 Bonds	3,073,299
Debt Service-GTCC/Parks & Recreation -2004 Bonds	1,304,646
TOTAL	510,465,597

**GUILFORD COUNTY, NORTH CAROLINA-WHERE THE MONEY COMES FROM
ALL REVENUE SOURCES**

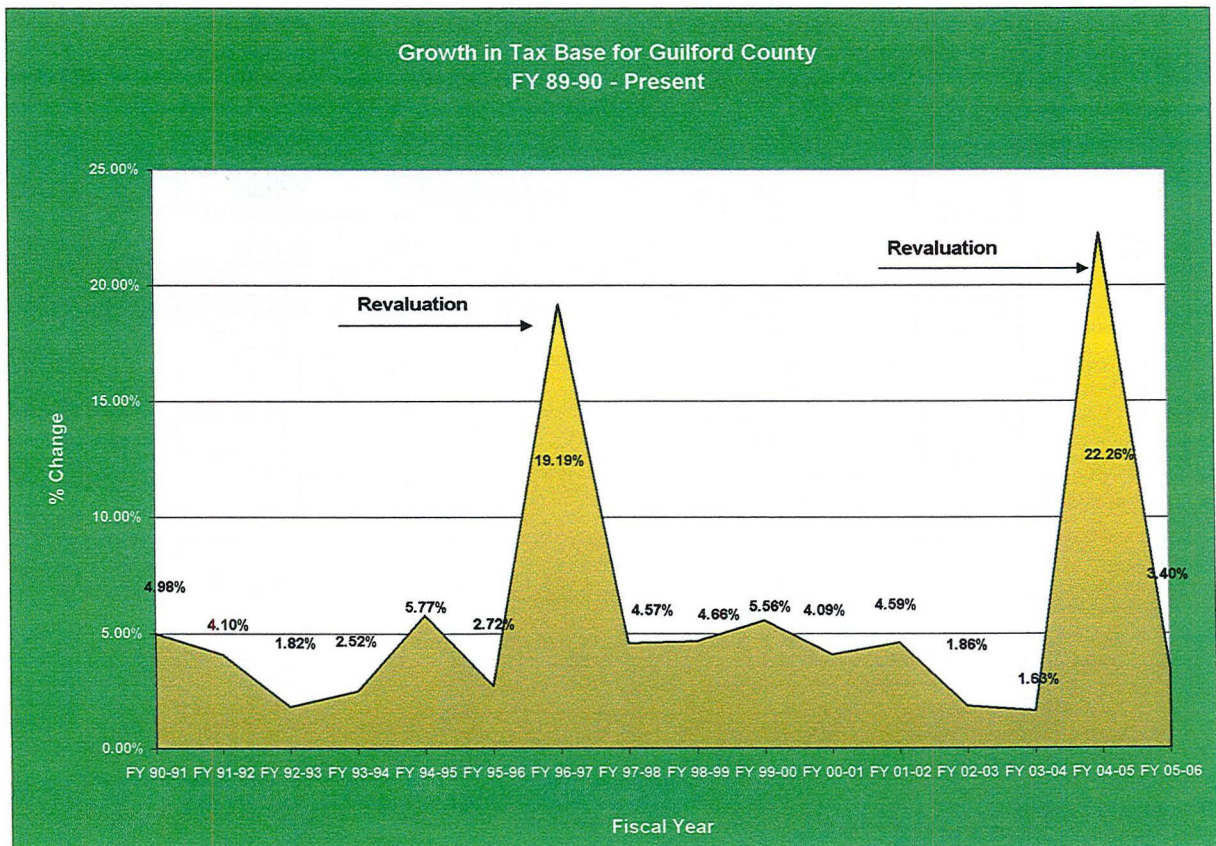


FY 2005-06 COUNTYWIDE REVENUES	
PROPERTY TAX	254,566,779
STATE & FEDERAL	84,106,414
SALES TAX	75,200,000
STATE SHARED	1,858,500
TRANSFER FROM OTHER FUNDS	5,432,656
APPROPRIATED FUND BALANCE	25,023,612
MISCELLANEOUS REVENUES	64,277,636
TOTAL	510,465,597

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF COUNTYWIDE PROPERTY VALUATION
FY 1990-91 through FY 2005-06**

Fiscal Year	Valuation Source					Change from Prior Year	% Change from Prior
	Real Property	Personal Property	State Certified Property	Motor Vehicles	Total		
FY 90-91	13,729,819,180	3,266,868,983	736,845,208		17,733,533,371	841,677,908	4.98%
FY 91-92	14,220,368,655	3,460,915,597	779,232,211		18,460,516,463	726,983,092	4.10%
FY 92-93	14,534,884,145	3,436,361,833	824,617,837		18,795,863,815	335,347,352	1.82%
FY 93-94	14,830,736,646	2,383,450,113	837,909,578	1,217,590,429	19,269,686,766	473,822,951	2.52%
FY 94-95	15,226,761,985	2,319,053,966	879,589,288	1,956,013,616	20,381,418,855	1,111,732,089	5.77%
FY 95-96	15,662,528,651	2,473,476,233	870,398,585	1,930,119,617	20,936,523,086	555,104,231	2.72%
FY 96-97	18,993,277,216	2,659,812,568	989,426,043	2,310,860,680	24,953,376,507	4,016,853,421	19.19%
FY 97-98	19,496,154,261	2,848,991,250	986,653,987	2,762,240,384	26,094,039,882	1,140,663,375	4.57%
FY 98-99	20,283,893,895	3,122,514,949	1,018,715,594	2,885,842,013	27,310,966,451	1,216,926,569	4.66%
FY 99-00	21,133,976,592	3,503,504,007	1,051,215,271	3,140,344,897	28,829,040,767	1,518,074,316	5.56%
FY 00-01	22,098,244,922	3,667,711,586	1,006,117,076	3,236,068,507	30,008,142,091	1,179,101,324	4.09%
FY 01-02	23,068,948,120	3,788,115,518	1,090,916,016	3,384,745,326	31,332,724,980	1,324,582,889	4.59%
FY 02-03	23,750,639,178	3,709,184,734	1,010,388,075	3,419,372,735	31,889,584,722	556,859,742	1.86%
FY 03-04	24,450,000,000	3,700,000,000	860,000,000	3,390,000,000	32,400,000,000	510,415,278	1.63%
FY 04-05	31,900,000,000	3,400,000,000	900,000,000	3,300,000,000	39,500,000,000	7,100,000,000	22.26%
FY 05-06	32,550,000,000	3,600,000,000	1,050,000,000	3,400,000,000	40,600,000,000	1,100,000,000	3.40%

NOTES: (1) FY 96-97 & FY 04-05 growth includes the effect of octennial revaluation of property; (2) Prior to FY 93-94, values for Motor Vehicles were combined with Personal Property values; (3) Values for FY 04-05 are estimates.



**GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE SUMMARY OF TAX RATES
FY 1981-82 through FY 2005-06**

FISCAL YEAR	COUNTYWIDE BUDGET	ESTIMATED COUNTYWIDE VALUATION	COUNTYWIDE TAX RATE	+ / (-)
FY 81-82	78,667,782	8,790,000,000	0.4174	0.0753
FY 82-83	93,688,390	9,175,000,000	0.4424	0.0250
FY 83-84	99,070,824	9,630,000,000	0.4599	0.0175
FY 84-85	119,795,209	9,920,000,000	0.6095	0.1496
FY 85-86	128,696,518	10,500,000,000	0.6395	0.0300
FY 86-87	145,418,860	11,120,000,000	0.6500	0.0105
FY 87-88	190,929,181	11,400,000,000	0.8200	0.1700
FY 88-89	187,489,726	16,202,000,000	0.5704	(0.2496)
FY 89-90	194,929,157	16,825,000,000	0.5678	(0.0026)
FY 90-91	209,755,531	17,685,000,000	0.6055	0.0377
FY 91-92	218,417,713	18,600,000,000	0.6274	0.0219
FY 92-93	216,073,847	18,850,000,000	0.5960	(0.0314)
FY 93-94	267,685,291	19,200,000,000	0.7899	0.1939
FY 94-95	286,625,718	20,140,000,000	0.7899	0.0000
FY 95-96	295,860,656	20,825,000,000	0.7548	(0.0351)
FY 96-97	333,573,435	24,650,000,000	0.6572	(0.0976)
FY 97-98	368,859,173	25,780,000,000	0.6572	0.0000
FY 98-99	390,693,064	27,260,000,000	0.6372	(0.0200)
FY 99-00	414,043,141	28,750,000,000	0.6372	0.0000
FY 00-01	397,553,638	30,350,000,000	0.6372	0.0000
FY 01-02	424,217,381	31,600,000,000	0.6742	0.0370
FY 02-03	437,773,926	32,300,000,000	0.6742	0.0000
FY 03-04	271,981,494	32,400,000,000	0.7135	0.0393
FY 04-05	468,811,952	39,500,000,000	0.6184	(0.0951)
FY 05-06	510,465,597	40,600,000,000	0.6428	0.0244

**GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE SUMMARY OF TAX RATES
FY 1981-82 through FY 2005-06**

GREENSBORO SCHOOL DISTRICT			HIGH POINT SCHOOL DISTRICT			COUNTY SCHOOL DISTRICT		
TAX RATE	TOTAL	+ / (-)	TAX RATE	TOTAL	+ / (-)	TAX RATE	TOTAL	+ / (-)
0.2153	0.6327	(0.0202)	0.1762	0.5936	(0.0375)	0.1203	0.5377	(0.0340)
0.2153	0.6577	0.0250	0.1762	0.6186	0.0250	0.1203	0.5627	0.0250
0.2153	0.6752	0.0175	0.1762	0.6361	0.0175	0.1203	0.5802	0.0175
0.0931	0.7026	0.0274	0.0931	0.7026	0.0665	0.0000	0.6095	0.0293
0.1423	0.7818	0.0792	0.1131	0.7526	0.0500	0.0462	0.6857	0.0762
0.1573	0.8073	0.0255	0.1431	0.7931	0.0405	0.0762	0.7262	0.0405
0.1000	0.9200	0.1127	0.1000	0.9200	0.1269	0.0160	0.8360	0.1098
0.1126	0.6830	(0.2370)	0.1209	0.6913	(0.2287)	0.0657	0.6361	(0.1999)
0.1239	0.6917	0.0087	0.1392	0.7070	0.0157	0.0657	0.6335	(0.0026)
0.1239	0.7294	0.0377	0.1392	0.7447	0.0377	0.0657	0.6712	0.0377
0.0201	0.6475	(0.0819)	0.0873	0.7147	(0.0300)	0.0000	0.6274	(0.0438)
0.0673	0.6633	0.0158	0.0841	0.6801	(0.0346)	0.0385	0.6345	0.0071

NOTE: Effective July 1, 1993, the three school systems merged into one unit thus eliminating supplement tax districts for schools.

Indicates years in which county-wide revaluation of property occurred

BUDGET SUMMARY BY FUND

GENERAL FUND

Basis of Budgeting - Modified Accrual
Basis of Accounting - Modified Accrual

The General Fund is the primary operating fund for the County. The transactions in this fund are very general in nature, and need not be accounted for in another fund.

The General Fund includes seven major administrative divisions: Policy & Executive Management, Administrative Support, General Government, Human Services, Public Safety, Community Development and Education (current operations for public schools and community college).

The FY 05-06 Approved Budget for the General Fund totals \$510.5 million (prior to transfers to other funds), an increase of approximately \$51.8 million from the FY 04-05 Approved Budget (11.3%). Of this increase, \$12.06 million is for *Personnel Services* (salaries and fringe benefits). This increase is a combination of several factors. There were *no* general, across-the-board salary adjustments. The Merit Pay Plan remained in effect for FY 05-06, at a cost of approximately \$2.3 million – an increase of approximately \$100,000 (including fringe benefits).

The largest single item impacting Personnel Services is the increase in the employer contributions for the Group Insurance Plan. It is estimated that the total expense for Plan will increase by approximately 30%. Employer and employee contributions to the plan will share this increase. This, plus the continuation of the increases approved in the FY 04-05 budget translate into a total increase in the cost to the County of approximately \$3.62 million. This includes an increase for the County-funded portion of the expense for qualified retirees in addition to a one-time retirement incentive for qualified employees totaling approximately \$1.0 million.

There were changes in staffing levels in several departments. The following department experienced reductions in staffing: County Administration (1), Budget Management & Evaluation (1), Tax (5), and Information Services (1), for a total reduction of 11 positions.

There were increases in the level of staffing in 8 departments: Finance (1), Register of Deeds (2), Elections (2), Social Services (4); Child Support Enforcement (1), Emergency Services (13), Law Enforcement (5 – net of reductions in Warrant Repository Program), Public Health (5 – net of reductions in various programs). The total cost of these new positions (excluding the effect of any reductions) is approximately \$1.86 million. In order to reduce the impact on the FY 05-06 budget, many of the positions were scheduled for mid-year hire effective dates.

A breakdown of changes in staffing may be found on the *Position Analysis by Department* found on page 69 of this document.

There were increases of in other expenditure categories. The *Supplies* category throughout the General Fund Budget contains an increase of approximately \$2.09 million (23.1%). The expenditures in the *Services* category(excluding *Education*) increase by approximately \$2.57 million (3.87%). Current Expense appropriations for *Education* (Guilford County Schools and Guilford Technical Community College) were increased by approximately \$11.8 million (8.5%). *Transfers to Other Funds* (to County Building Construction Fund, Emergency Telephone System Fund, and Law Enforcement Separation Fund) decreased by approximately \$423,000 (-11.7%). Expenditures for *Human Services* were increased by approximately \$2.66 million (5.4%). The budget for *Capital Outlay* expenses contains an increase of approximately \$712,000 (17.7%). Vehicle replacement in Law Enforcement and Emergency Services account for the vast majority of this increase.

BUDGET SUMMARY BY FUND

Debt Service expenditures will increase by approximately \$6.42 million (20.06%). This increase is due to the estimated funding necessary for the retirement of debt for the school construction bonds to be sold as a result of two school construction referenda approved by the voters in the County.

Debt Services expenses for "county" projects are projected to decrease by approximately \$1.3 million. Those for "school construction" projects are projected to increase by approximately \$5.13 million.

Revenue increases to support these expenditures come primarily from *Property Tax Revenue*, which is projected to increase by approximately \$14.98 million (6.25%). The county-wide valuation increased by approximately \$1.1 million (3.4%). The county-wide tax rate was increased from \$0.6184/\$100 valuation to \$0.6428/\$100 valuation.

Sales Tax Revenue (1% and 1/2%) is projected to increase by approximately \$16.67 million (28.48%). This increase is due to two factors: (1) an improving economy; (2) the inclusion of the School Capital Outlay Fund as a part of the General Fund for the first time.

State and Federal Aid is projected to increase by approximately \$9.78 million (13.16%). This increase is spread among the Human Services departments (Public Health, Mental Health and Social Services) and Public Safety departments (Law Enforcement and Emergency Services – primarily resulting from Homeland Security allocations).

State Shared Revenues (including proceeds from the ABC and Beer & Wine Taxes) are projected to decrease by approximately \$2.41 million (-56.52%). This decrease is due, in large part, to a large reduction in the "hold harmless" revenue from the State which is provided to offset a portion of the lost Inventory Tax and Intangible Tax reimbursements.

Other Revenue is projected to increase by approximately \$8.48 million (16.3%). Interest on investments is projected to increase by approximately \$8.50 million, accounting for this increase..

The amount of *Fund Balance Appropriated* has been increased by approximately \$274,000 (1.11%). It is felt that this amount may be appropriated while maintaining the County policy of holding at least 8% of the General Fund budget as undesignated/unappropriated.

SCHOOL CAPITAL OUTLAY FUND

Basis of Budgeting - Modified Accrual
Basis of Accounting - Modified Accrual

The School Capital Outlay Fund has, in the past, reflected the transactions associated with the financing of school capital assets for the *Guilford County Public Schools* and *Guilford Technical Community College (GTCC)*.

During the FY 04-05 fiscal year, the transactions associated with this fund were transferred to the *General Fund*. The amount budgeted for FY 05-06 in this fund is only that portion of fund balance remaining at the end of the fiscal year, which will, at that time, be transferred to the General Fund.

BUDGET SUMMARY BY FUND

FIRE PROTECTION DISTRICT FUNDS

Basis of Budgeting - Modified Accrual
Basis of Accounting - Modified Accrual

Transactions relating to the operation of the 21 Fire Protection Districts in the County are reflected in these individual funds. Each district is funded, in large part, from a special district tax levied on the property in the district, with the proceeds of that tax dedicated for use in that district. The Board of County Commissioners with the adoption of the Budget Ordinance establishes the tax rate for each district annually. The districts also receive funding from their share of the local option sales taxes levied by the County and distributed according to each district's percentage of the total county property tax levy.

The Approved Budget for FY 05-06 for all Fire Protection Districts combined is approximately \$11.09 million, an increase of approximately \$724,000 (6398%).

Fire Protection Districts are funded by a combination of revenues, with *Special District Property Tax Revenue* totaling approximately \$8.50 million – an increase of approximately \$132,000 (1.58%). *Sales Tax Revenue (1% and ½%)* is projected to increase by approximately \$580,000 (-30.37%)

The increase in *Sales Tax Revenue* is the result of the increased percentage of the total county tax levy which was the result of the county-wide revaluation of property in the prior year, without a corresponding decrease in the districts' tax rates to achieve revenue neutrality.

Interest Income is projected to increase by approximately \$3,750 (20.11%), due mainly to an increase in the funds available for investment.

The *Fund Balance Appropriated* for the 21 districts is projected to increase by approximately \$8,000 (11.76%). This is due to more funds accruing to the districts as a result of increased sales tax revenue.

COUNTY BUILDING CONSTRUCTION FUND

Basis of Budgeting - Modified Accrual
Basis of Accounting - Modified Accrual

The County Building Construction Fund reflects transactions associated with the financing and construction of various capital assets and improvements for County projects (excluding public education, water/sewer projects, parks, and watershed projects).

The Approved Budget for FY 05-06 totals approximately \$4.23 million, a decrease of \$2.34 million (38.43%). This decrease is largely due to the reduction in the amount reserved for future projects (FY 04-05 = \$4.93 million vs. FY 05-06 = \$2.23 million).

The revenues for this fund are in the form of a *Transfer from Other Funds* (General Fund-Capital Outlay - \$2.23 million) and *Fund Balance Appropriated* (\$2.00 million).

BUDGET SUMMARY BY FUND

INTERNAL SERVICES FUND

Basis of Budgeting - Modified Accrual
Basis of Accounting - Accrual

The Internal Services Fund reflects the transactions of departments that serve other departments in the County rather than the general public. This fund is comprised of the Risk Management department and the Employee Health Care Plan.

The Approved Budget for FY 05-06 for this fund totals \$29.94 million, an increase of \$4.32 million (16.86%). The Risk Management component of the Internal Services Fund budget contains a decrease of slightly under \$4,000 (-0.20%). The bulk of the increase in the budget for this fund is in the Employee Health Care Plan, with an increase of \$4.32 million (18.29%). This increase may be attributed to increases in employee group insurance. The expense of this plan is projected to increase by 30%. This increase is being borne by a combination of County funds and employee contributions (via payroll deduction).

The revenue to support the expenditures of this fund come in the form of charges to each department from the General Fund (along with Risk Management in the Internal Services Fund) for increased employer group insurance charges combined with increased employee deductions.

- *The Internal Services "Fund" is actually a financial plan for the operation of the departments in Internal Services, as noted in the Budget Ordinance (Section X.A - page 20). It is considered a fund for budgetary purposes.*
- *Transactions for the Internal Services Fund are recorded on the modified accrual basis throughout the year, as required by North Carolina General Statute 159. Adjustments are then made at year-end for its presentation on the accrual basis for financial reporting purposes.*

LAW ENFORCEMENT SEPARATION FUND

Basis of Budgeting - Modified Accrual
Basis of Accounting - Accrual

The Law Enforcement Separation Fund reflects the transactions associated with the amounts paid by the County to the State of North Carolina to supplement the standard retirement benefits for law enforcement personnel at any government level. The retirement plan allows law enforcement personnel to retire with 30 years of service or at age 55. The supplement adds to the standard retirement benefits the amount the retiree would receive from Social Security until the time that the retiree is eligible for Social Security benefits.

Effective with the adoption of the FY 05-06 Approved Budget, the Law Enforcement Separation Fund is treated as a non-budgeted fund, as provided in N.C. General Statute 159-13 *(a)(3).

- *Transactions for the Law Enforcement Separation Fund are recorded on the modified accrual basis throughout the year, as required by North Carolina General Statute 159. Adjustments are then made at year-end for its presentation on the accrual basis for financial reporting purposes.*

BUDGET SUMMARY BY FUND

ROOM OCCUPANCY AND TOURISM DEVELOPMENT FUND

Basis of Budgeting - Modified Accrual
Basis of Accounting - Modified Accrual

The Room Occupancy & Tourism Development Fund reflects the transactions relating to the collection of a tax on certain accommodations, with the proceeds allocated to the Guilford County Tourism Development Authority and to the City of High Point. The purpose of this fund is to assist these agencies in the development of activities promoting and encouraging travel and tourism in Guilford County.

The Approved Budget for FY 05-06 for this fund totals \$4.10 million, an increase of approximately \$435,000 (11.86%). This increase is based on estimated receipts from the *Room Occupancy Tax*.

EMERGENCY TELEPHONE SYSTEM FUND

Basis of Budgeting - Modified Accrual
Basis of Accounting - Modified Accrual

The Emergency Telephone System Fund reflects the transactions associated with the operation and debt retirement of the "911" Emergency Communications System. This fund was established during FY 97-98 as a special revenue fund to conform to governmental accounting requirements. Prior to that time, expenditures and revenues for this purpose were a part of the General Fund (Emergency Services).

The Approved Budget for FY 05-06 for this fund totals approximately \$1.60 million, an increase of approximately \$22,000 (1.38%). The staffing level of positions paid from this fund remains at 1 position.

Revenues to support these expenditures come from four sources: (1) *911 System Subscriber Fees*; (2) *State & Federal Aid (State of N.C.)*; (3) *Fund Balance Appropriated*; and (4) *Transfer from the General Fund*. *System Subscriber Fees* revenue is derived from a \$0.30/month per line for residential and commercial telephone service. The revenues in this category are estimated to be approximately \$770,500, a decrease of approximately \$575,000 (-42.73%). The amount budgeted is in line with current year receipts. The FY 04-05 Approved Budget assumed revenue from an increase in the subscriber fee rates – an increase that was never formally requested. *State & Federal Aid* comes in the form of the subscriber fees for cellular telephone service. This revenue, collected at the state level, is remitted to participating governmental entities according to the statute establishing the Wireless 911 Fund, and is projected to be received at the FY 04-05 level (\$159,000). The *Fund Balance Appropriated* is available due to the accumulation of revenue from the State until such time as it becomes necessary to spend it. The appropriation is slightly over \$41,000, a decrease of approximately \$30,500 (42.57%) This decrease is due to the need to spend a larger portion of the fund balance during the year the current fiscal year. For the first time in four years, a *Transfer from the General Fund* is required to provide adequate funding for the operation of this fund. In recent years, revenues from *Subscriber Fees*, the *Fund Balance*, and *State & Federal Aid* have been sufficient to maintain an acceptable level of operation. However, as the number of "land lines" continues to decrease, and in the absence of an increase in the per line charge, a contribution from the General Fund is necessary to replace this lost revenue.

BUDGET SUMMARY BY FUND

The schedule on pages 48-51 shows the major categories of expenditure and major sources of revenue on a departmental basis for each of these funds.

The basis of budgeting and basis of accounting are defined in the glossary.

GUILFORD COUNTY, NORTH CAROLINA
APPROVED APPROPRIATIONS - ALL FUNDS - FY 2005-06

FUND/DEPARTMENT	----- Expenditure Categories ----->						
	Personnel Services	Supplies	Services	Human Services Assistance	Capital Outlay	Debt Service	Depreciation
GENERAL FUND							
Policy & Exec. Mgmt.							
County Commissioners	334,259	9,700	24,566				
County Administration	554,816	35,085	976,543				
County Attorney	1,046,641	13,600	28,847				
Clerk to the Board	238,925	6,000	19,854				
Internal Audit	332,508	2,686	5,850				
Administrative Support							
Budget Mgmt. & Eval.	516,859	9,250	8,567				
Finance	2,164,179	60,000	135,386				
Purchasing	410,429	10,500	30,450				
Facilities	2,875,509	770,320	892,391				
Property Management	374,460	173,465	1,102,000				
Information Services	4,309,948	108,212	3,004,276		271,995		
Human Resources	3,904,460	39,300	208,994				
Fleet/Parking Admin.	152,575	6,750	410,504		124,630		
Debt Service-County						12,431,667	
General Government							
Tax	4,982,569	190,200	1,040,148				
Register of Deeds	1,953,148	113,000	281,649		536,000		
Board of Elections	1,402,694	3,899,123	598,453				
Human Services							
Public Health	27,751,479	2,040,430	5,793,870	37,364			
Mental Health	21,301,130	478,100	22,274,674	593,970			
Coordinated Services	70,675	1,050	893,598				
Social Services	34,884,677	511,586	5,209,178	26,311,575			
Child Support Enforcement	4,976,128	108,900	313,592	3,500			
Veterans' Services	90,019	555	1,472				
Transportation-Human Svcs.	519,043	6,700	961,190				
Spec. Ass't. to Adults				3,145,481			
Temp. Ass't. to Needy Families				15,000			
Medical Assistance				21,688,421			
Public Safety							
Emergency Services	14,204,835	995,250	3,691,296		770,000		
Court Alternatives	2,350,925	227,923	857,442				
Other Protection			380,832				
Law Enforcement	32,481,352	2,999,498	7,270,556	2,250	1,953,712		
Animal Services	890,669	23,895	1,397,605		34,437		
Security	764,890	15,914	1,033,562		12,000		
Community Development							
Cooperative Extension		43,080	521,369				
Planning & Development	1,098,990	72,800	163,686				
Inspections	2,968,231	77,800	400,166				
Soil & Water Conservation	191,790	7,300	41,978				
Geographic Info. System	242,151	6,374	101,763				
Capital Outlay			2,228,730		700,000		
Solid Waste	113,136	28,200	987,169		95,000		
Culture-Recreation		2,500	4,400,401		230,604		
Comm. & Econ. Development	683,918	23,350	54,972		10,000		
Economic Development			1,295,920				
Education							
Current Expense							
Guilford County Schools			141,665,521				
Guil. Tech. Comm. College			9,031,400				
Capital Outlay							
Guilford County Schools			10,000,000				
Guil. Tech. Comm. College			1,500,000				
Debt Service-Schools						26,001,158	
SUB-TOTAL - GENERAL FUND	171,138,017	13,118,396	231,240,420	51,797,561	4,738,378	38,432,825	

GUILFORD COUNTY, NORTH CAROLINA
APPROVED REVENUES - ALL FUNDS - FY 2005-06

Total	----- Revenue Categories -----							
	STATE REVENUES	STATE SHARED REVENUES	FEDERAL REVENUES	OTHER REVENUES	TRANSFERS FROM OTHER FUNDS	OTHER TAX REVENUE	FUND BALANCE	COUNTY REVENUES
368,525	-	-	-	-	-	-	-	368,525
1,566,444	-	-	-	-	-	-	-	1,566,444
1,089,088	-	-	-	-	-	-	-	1,089,088
264,779	-	-	-	-	-	-	-	264,779
341,044	-	-	-	-	-	-	-	341,044
534,676	-	-	-	-	-	-	-	534,676
2,359,565	-	-	-	65,490	-	-	-	2,294,075
451,379	-	-	-	-	-	-	-	451,379
4,538,220	-	-	-	804,465	-	-	-	3,733,755
1,649,925	-	-	-	1,085,900	-	-	-	564,025
7,694,431	-	-	-	130,000	-	-	-	7,564,431
4,152,754	-	-	-	-	-	-	-	4,152,754
694,459	-	-	-	324,546	-	-	-	369,913
12,431,667	-	-	-	825,400	-	-	-	11,606,267
6,212,917	-	-	-	1,413,927	-	-	-	4,798,990
2,883,797	-	-	-	3,609,116	-	2,539,896	162,521	(3,427,736)
5,900,270	-	-	2,832,429	323,050	-	-	5,053	2,739,738
35,623,143	2,999,208	-	3,682,836	10,325,669	-	-	353,731	18,261,699
44,647,874	19,779,753	130,500	3,074,100	11,218,841	-	-	-	10,444,680
965,323	152,369	-	229,085	-	-	-	-	583,869
66,917,016	7,021,059	-	35,503,752	831,583	-	-	-	23,560,622
5,402,120	-	-	5,535,822	424,152	-	-	-	(557,854)
92,046	2,000	-	-	-	-	-	-	90,046
1,486,933	547,228	-	256,223	137,928	-	-	-	545,554
1,145,481	-	-	-	-	-	-	-	3,145,481
15,000	-	-	15,000	-	-	-	-	-
21,688,421	470,427	-	1,097,662	-	-	-	-	20,120,332
19,661,381	45,000	-	-	5,900,000	-	-	-	13,716,381
3,436,290	472,615	-	181,015	1,374,993	-	-	-	1,407,667
380,832	-	-	-	-	-	-	-	380,832
44,707,368	-	35,000	-	3,679,548	-	-	-	40,992,820
2,346,606	-	-	-	1,204,398	-	-	-	1,142,208
1,826,366	-	-	-	68,425	-	-	-	1,757,941
564,449	-	-	4,831	-	-	-	-	559,618
1,335,476	-	-	-	177,825	-	-	-	1,157,651
3,446,197	-	-	-	2,514,200	-	-	2,307	929,690
241,068	24,000	-	-	2,000	-	-	-	215,068
350,288	-	-	-	-	-	-	-	350,288
2,928,730	-	-	-	-	-	-	-	2,928,730
1,223,505	180,000	530,000	-	-	-	-	-	513,505
4,633,505	-	-	-	-	-	-	-	4,633,505
772,240	-	-	-	-	-	-	-	772,240
1,295,920	-	-	-	-	-	-	-	1,295,920
141,665,521	-	-	-	-	-	-	-	141,665,521
9,031,400	-	-	-	-	-	-	-	9,031,400
10,000,000	-	-	-	-	-	-	-	10,000,000
1,500,000	-	-	-	-	-	-	-	1,500,000
26,001,158	-	-	-	-	-	-	-	26,001,158
510,465,597	31,693,659	695,500	52,412,755	46,441,456	-	2,539,896	523,612	376,158,719

GUILFORD COUNTY, NORTH CAROLINA
APPROVED APPROPRIATIONS - ALL FUNDS - FY 2005-06

FUND/DEPARTMENT	Expenditure Categories						
	Personnel Services	Supplies	Services	Human Services Assistance	Capital Outlay	Debt Service	Depreciation
Transfers to Other Funds							
To Cty. Bldg. Const. Fund			(2,228,730)				
To Law Enforcement Sep. Fund			(350,000)				
To Emer. Telephone Sys. Fund			(627,000)				
TOTAL - GENERAL FUND	171,138,017	13,118,396	228,034,690	51,797,561	4,738,378	38,432,825	0
SCHOOL CAPITAL OUTLAY FUND							
School Capital Outlay Fund			3,432,656				
Transfers to Other Funds							
To General Fund			(3,432,656)				
TOTAL - SCHOOL CAPITAL OUTLAY FUND	0	0	0	0	0	0	0
FIRE PROTECTION DISTRICT FUNDS							
Northeast			543,242				
Kimesville			88,182				
Alamance			830,740				
Colfax			485,568				
Guilford College			923,806				
Guil-Rand			126,437				
McLeansville			591,214				
Oak Ridge			845,310				
Pinecroft-Sedgefield			1,739,865				
Pleasant Garden			659,449				
District #13 (Rankin)			842,090				
Stokesdale			386,555				
Summerfield			1,537,995				
District #14 (Franklin Blvd.)			191,256				
District #18 (Deep River)			205,774				
District #28 (Frieden's)			134,029				
Whitsett			299,331				
Mount Hope			341,786				
Climax			79,866				
Southeast			162,550				
Julian			74,860				
TOTAL - FIRE PROTECTION DISTRICT FUNDS	0	0	11,089,905	0	0	0	0
COUNTY BUILDING CONSTRUCTION FUND							
Reserve for Future Projects			2,228,730				
Transfer to Other Funds			2,000,000				
SUB-TOTAL - COUNTY BUILDING CONSTRUCTION FUND	0	0	4,228,730	0	0	0	0
Transfers to Other Funds							
To General Fund			(2,000,000)				
TOTAL - COUNTY BUILDING CONSTRUCTION FUND	0	0	2,228,730	0	0	0	0
INTERNAL SERVICES FUND							
Risk Management	297,275	9,200	1,663,421				3,400
Employee Wellness/Health Care		3,000	27,961,359				
TOTAL - INTERNAL SERVICES FUND	297,275	12,200	29,624,780	0	0	0	3,400
LAW ENFORCEMENT SEPARATION FUND							
ROOM OCCUPANCY & TOURISM DEVELOPMENT FUND			4,100,000				
EMERGENCY TELEPHONE SYSTEM FUND	66,492	35,500	1,337,548		158,000		
TOTAL BUDGET - ALL FUNDS	171,501,784	13,166,096	276,415,653	51,797,561	4,896,378	38,432,825	3,400

**GUILFORD COUNTY, NORTH CAROLINA
APPROVED REVENUES - ALL FUNDS - FY 2005-06**

Total	<----- Revenue Categories ----->							
	STATE REVENUES	STATE SHARED REVENUES	FEDERAL REVENUES	OTHER REVENUES	TRANSFERS FROM OTHER FUNDS	OTHER TAX REVENUE	FUND BALANCE	COUNTY REVENUES
(2,228,730)	-	-	-	-	-	-	-	(2,228,730)
(350,000)	-	-	-	-	-	-	-	(350,000)
(627,000)	-	-	-	-	-	-	-	(627,000)
507,259,867	31,693,659	695,500	52,412,755	46,441,456	-	2,539,896	523,612	372,952,989
3,432,656	-	-	-	-	-	-	3,432,656	-
(3,432,656)	-	-	-	-	5,432,656	3,810,180	25,023,612	(37,699,104)
-	-	-	-	-	-	-	3,432,656	-
543,242	-	-	-	750	-	532,492	10,000	-
88,182	-	-	-	250	-	87,932	-	-
830,740	-	-	-	3,000	-	827,740	-	-
485,568	-	-	-	750	-	484,818	-	-
923,806	-	-	-	2,000	-	906,806	15,000	-
126,437	-	-	-	250	-	126,187	-	-
591,214	-	-	-	2,000	-	584,214	5,000	-
845,310	-	-	-	1,000	-	834,310	10,000	-
1,739,865	-	-	-	2,000	-	1,737,865	-	-
659,449	-	-	-	1,000	-	648,449	10,000	-
842,090	-	-	-	2,000	-	832,590	7,500	-
386,555	-	-	-	750	-	385,805	-	-
1,537,995	-	-	-	3,000	-	1,522,495	12,500	-
191,256	-	-	-	250	-	191,006	-	-
205,774	-	-	-	500	-	205,274	-	-
134,029	-	-	-	200	-	133,829	-	-
299,331	-	-	-	750	-	298,581	-	-
341,786	-	-	-	750	-	337,536	3,500	-
79,866	-	-	-	750	-	79,116	-	-
162,550	-	-	-	250	-	159,800	2,500	-
74,860	-	-	-	200	-	74,660	-	-
11,089,905	-	-	-	22,400	-	10,991,505	76,000	-
2,228,730	-	-	-	-	2,228,730	-	-	-
2,000,000	-	-	-	-	-	-	2,000,000	-
4,228,730	-	-	-	-	2,228,730	-	2,000,000	-
(2,000,000)	-	-	-	-	-	-	-	(2,000,000)
2,228,730	-	-	-	-	2,228,730	-	2,000,000	(2,000,000)
1,973,296	-	-	-	1,973,296	-	-	-	-
27,964,359	-	-	-	27,964,359	-	-	-	-
29,937,655	-	-	-	29,937,655	-	-	-	-
-	-	-	-	-	300,000	-	-	(300,000)
4,100,000	-	-	-	-	-	3,665,435	-	434,565
1,597,540	-	-	-	-	627,000	770,435	41,105	159,000
56,213,697	31,693,659	695,500	52,412,755	76,401,511	3,155,730	17,967,271	6,073,373	371,246,554

GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS
(Includes Fire Districts & School Capital Outlay)
APPROVED BUDGET

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY 2003-04	ADOPTED BUDGET FY 2004-05	AMENDED BUDGET FY 2004-05	REQUESTED BUDGET FY 2005-06	RECOMMENDED BUDGET FY 2005-06	APPROVED BUDGET FY 2005-06	+ / (-) 7/1/04
Policy & Exec. Mgmt.							
County Commissioners	271,030	299,821	299,821	290,614	297,476	368,525	22.92%
County Administration	836,229	1,661,047	1,369,881	1,580,548	1,692,891	1,566,444	-5.70%
County Attorney	955,147	1,023,515	1,030,515	1,079,454	1,089,088	1,089,088	6.41%
Clerk to the Board	249,769	264,377	267,377	264,377	264,779	264,779	0.15%
Internal Audit	280,161	315,672	315,672	334,770	341,044	341,044	8.04%
sub-total	2,592,326	3,564,432	3,283,266	3,549,763	3,685,278	3,629,880	1.84%
Administrative Support							
Budget Mgmt. & Eval.	505,109	542,559	542,559	518,814	534,676	534,676	-1.45%
Finance	2,029,425	2,207,469	2,300,281	2,330,785	2,359,565	2,359,565	6.89%
Purchasing	341,386	407,432	407,432	445,566	451,379	451,379	10.75%
Facilities	3,523,597	4,652,667	4,844,002	4,439,301	4,538,220	4,538,220	-2.48%
Property Management/Courts	1,314,455	1,374,875	1,647,123	1,437,890	1,649,925	1,649,925	20.01%
Information Services	7,430,295	7,661,827	9,588,306	7,827,429	7,694,431	7,694,431	0.43%
Human Resources	2,196,523	3,155,936	3,076,023	3,487,527	4,152,754	4,152,754	31.59%
Fleet/Parking Admin.	594,066	775,707	790,313	876,847	694,459	694,459	-10.47%
Debt Service-County	25,682,783	11,132,389	92,041,492	12,181,667	12,431,667	12,431,667	11.67%
sub-total	43,617,639	31,910,861	115,247,531	33,545,826	34,507,076	34,507,076	8.14%
General Government							
Tax	5,410,232	6,018,860	6,055,656	6,283,387	6,138,560	6,212,917	3.22%
Register of Deeds	2,312,610	2,633,172	2,634,293	2,950,867	2,883,797	2,883,797	9.52%
Board of Elections	1,841,576	2,625,695	2,928,135	6,455,479	6,470,698	6,900,270	124.71%
sub-total	9,564,418	11,277,727	11,618,084	15,689,733	15,493,055	14,996,984	32.98%
Human Services							
Public Health	30,318,024	33,842,398	34,103,158	35,489,391	35,623,143	35,623,143	5.26%
Mental Health	39,544,487	43,647,337	44,821,651	44,372,060	44,606,874	44,647,874	2.29%
Coordinated Services	554,820	736,180	825,050	712,024	690,323	965,323	30.77%
Social Services	62,041,594	64,187,125	66,356,196	65,981,451	66,917,016	66,917,016	4.25%
Child Support Enforcement	4,679,186	5,417,969	5,460,016	5,508,914	5,402,120	5,402,120	-0.29%
Veterans' Services	61,164	90,898	90,898	91,539	92,046	92,046	1.26%
Transportation-Human Svcs.	1,236,836	1,430,016	1,430,016	1,466,858	1,486,933	1,486,933	3.98%
Spec. Ass't. to Adults	3,202,176	3,204,472	3,204,472	3,145,481	3,145,481	3,145,481	-1.84%
Temp. Ass't. to Needy Families	47,853	50,000	50,000	15,000	15,000	15,000	-70.00%
Medical Assistance	16,557,495	18,592,200	19,244,200	21,688,421	21,688,421	21,688,421	16.65%
sub-total	158,243,635	171,200,595	175,585,657	178,471,139	179,667,357	179,983,357	5.13%
Public Safety							
Emergency Services	13,147,431	16,969,178	20,631,940	21,246,807	19,661,381	19,661,381	15.87%
Court Alternatives	2,402,459	3,345,154	3,354,134	3,452,541	3,436,290	3,436,290	2.72%
Other Protection	344,939	369,740	369,740	380,832	380,832	380,832	3.00%
Law Enforcement	33,767,169	40,584,152	42,044,821	45,567,792	45,029,188	44,707,368	10.16%
Animal Services	1,662,559	2,130,797	2,149,072	2,147,390	2,346,606	2,346,606	10.13%
Security	1,452,273	1,622,413	1,622,413	1,863,214	1,826,366	1,826,366	12.57%
sub-total	52,776,830	65,021,434	70,172,120	74,658,576	72,680,663	72,358,843	11.28%
Community Development							
Cooperative Extension	376,292	420,921	432,105	470,989	564,449	564,449	34.10%
Planning & Development	1,295,017	1,791,676	1,999,518	1,345,791	1,335,476	1,335,476	-25.46%
Inspections	2,783,322	3,238,713	3,508,251	3,214,632	3,456,197	3,446,197	6.41%
Soil & Water Conservation	195,327	230,297	230,297	237,981	241,068	241,068	4.68%

GUILFORD COL 7, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS
(Includes Fire Districts & School Capital Outlay)
APPROVED BUDGET

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY 2003-04	ADOPTED BUDGET FY 2004-05	AMENDED BUDGET FY 2004-05	REQUESTED BUDGET FY 2005-06	RECOMMENDED BUDGET FY 2005-06	APPROVED BUDGET FY 2005-06	+ / (-) 7/1/04
Geographic Info. System	314,518	336,119	346,119	336,116	350,288	350,288	4.22%
Capital Outlay-County	9,316,863	2,528,516	1,828,516	-	3,228,730	2,928,730	15.83%
Solid Waste	831,933	1,134,132	1,192,432	1,252,622	1,223,505	1,223,505	7.88%
Culture-Recreation	1,459,007	3,141,315	3,466,657	4,308,298	4,288,505	4,633,505	47.50%
Community & Economic Development	231,330	359,877	1,074,667	860,804	772,240	772,240	114.58%
Economic Development	739,342	1,221,070	2,790,198	2,048,420	1,295,920	1,295,920	6.13%
sub-total	17,542,951	14,402,636	16,868,760	14,075,653	16,756,378	16,791,378	16.59%
Education							
Current Expense							
Guilford County Schools	117,639,195	130,665,521	130,665,521		138,352,039	141,665,521	8.42%
Guil. Tech. Comm. College	7,274,123	8,226,785	8,226,785	10,531,400	9,031,400	9,031,400	9.78%
Capital Outlay							
Guilford County Schools	-	10,170,000	18,358,883	18,358,883	10,170,000	10,000,000	-1.67%
Guil. Tech. Comm. College	3,137,500	1,500,000	3,627,916	3,627,916	1,500,000	1,500,000	0.00%
Debt Service-Schools	10,337,950	20,871,961	-	25,551,158	26,001,158	26,001,158	24.57%
sub-total	138,388,768	171,434,267	180,879,105	58,069,357	185,054,597	188,198,079	9.78%
SUB-TOTAL - GENERAL FUND	422,726,567	468,811,952	553,654,523	378,060,047	507,844,404	510,465,597	8.88%
Less Transfer to School Capital Outlay	(3,137,500)	(1,500,000)	-	-	-	-	-100.00%
TOTAL - GENERAL FUND	419,589,067	467,311,952	553,654,523	378,060,047	507,844,404	510,465,597	9.23%
School Capital Outlay							
Guilford County Schools	275,496,391	10,170,000	541,099,291	-	3,432,656	3,432,656	-66.25%
Guil. Tech. Comm. College	10,525,822	1,500,000	39,101,016	-	-	-	-100.00%
TOTAL - SCHOOL CAPITAL OUTLAY FUND	286,022,213	11,670,000	580,200,307	-	3,432,656	3,432,656	-70.59%
GROSS COUNTYWIDE BUDGET	705,611,280	478,981,952	1,133,854,830	378,060,047	511,277,060	513,898,253	7.29%
TOTAL - FIRE PROT. DISTRICTS	7,978,358	10,366,105	10,366,105	10,647,897	10,731,431	11,089,905	6.98%
GROSS COUNTYWIDE BUDGET (General, School Capital Outlay, and Fire Protection District Funds)	713,589,638	489,348,057	1,144,220,935	388,707,944	522,008,491	524,988,158	7.28%
Less Transfers From Public Safety to:							
Law Enforcement Sep. Fund	(295,524)	(300,000)	-	(300,000)	-	-	-100.00%
Emer. Telephone Sys. Fund	-	-	-	(627,000)	(627,000)	(627,000)	
Less Transfers From Community Development to:							
Cty. Bldg. Const. Fund	(9,316,863)	(1,828,516)	-	-	-	(2,228,730)	
NET COUNTYWIDE BUDGET	700,839,751	485,719,541	1,144,220,935	387,780,944	521,381,491	522,132,428	7.50%
INTERNAL SERVICES FUND							
Risk Management	2,026,798	1,777,477	2,013,459	1,974,171	1,973,296	1,973,296	11.02%
Employee Wellness/Health Care	17,428,624	19,917,606	23,640,136	27,964,359	27,964,359	27,964,359	40.40%
TOTAL INTERNAL SERVICES FUND	19,455,422	21,695,083	25,653,595	29,938,530	29,937,655	29,937,655	37.99%

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF REVENUES BY SOURCE**

REVENUE SOURCE	ACTUAL REVENUES FY 2001-02	ACTUAL REVENUES FY 2002-03	ACTUAL REVENUES FY 2003-04	ACTUAL REVENUES FY 2004-05	BUDGETED REVENUES FY 2005-06
GENERAL FUND					
TAXES:					
Property Taxes	191,491,646	210,720,994	213,939,547	244,921,046	254,566,779
Sales Tax - 1 cent	34,239,831	31,190,953	22,288,998	39,162,136	38,700,000
Sales Tax - 1/2 cent	11,355,029	11,015,800	10,461,900	38,137,193	36,500,000
Other Taxes	2,802,317	2,889,309	3,189,419	4,278,702	3,810,180
TOTAL - Taxes	239,888,823	255,817,056	249,879,864	326,499,077	333,576,959
STATE & FEDERAL:					
Federal Grants	44,611,276	47,914,707	48,621,916	51,874,988	52,412,755
State Grants	29,665,552	28,538,795	26,714,772	32,435,247	31,693,659
TOTAL - State & Federal	74,276,828	76,453,502	75,336,688	84,310,235	84,106,414
STATE SHARED REVENUES:					
Intangibles Tax	6,775,355	6,743,959	-	-	-
Inventory Tax Reimbursement	8,544,596	4,274,627	-	-	-
Beer & Wine Tax	370,225	-	367,329	376,992	300,000
ABC Tax	348,225	338,455	346,571	391,548	320,500
Other State Shared Revenue	928,622	941,638	606,526	3,815,374	1,238,000
TOTAL - State Shared Revenues	16,967,023	12,298,679	1,320,426	4,583,914	1,858,500
CHARGES FOR SERVICES:					
General Fees	7,713,374	9,796,178	14,559,831	15,334,330	15,582,049
Joint Operation Fees	3,085,089	3,266,399	3,172,919	3,681,521	4,031,516
Health Services Fees	16,101,676	20,944,573	20,883,856	18,843,304	19,853,794
Other Fee Revenue	19,542	26,311	15,272	23,129	10,441
TOTAL - Charges for Services	26,919,681	34,033,461	38,631,878	37,882,284	39,477,800
OTHER REVENUE:					
Investment Interest	15,184,812	7,426,984	5,117,462	12,155,022	13,105,009
Penalties, Fines, Etc.	1,039,033	980,307	975,500	1,285,815	800,000
Licenses & Permits	1,908,456	2,093,241	2,646,590	3,387,258	3,130,392
Rents	1,126,958	1,073,850	1,081,615	1,047,783	1,040,211
Sales	374,680	299,159	275,197	287,636	76,136
Sale of Bonds	-	-	17,158,587	54,380,000	-
Refunds & Commissions	1,915,149	1,962,612	2,805,088	2,235,645	1,705,001
Contributions	211,448	278,735	350,590	171,907	74,500
Transfer from Other Funds	7,975,893	125,060	19,045,827	9,120,044	5,432,656
Other Revenue	3,104,017	1,135,483	219,045	1,255,480	1,058,407
TOTAL - Other Revenue	32,840,446	15,375,431	49,675,501	85,326,590	26,422,312
APPROPRIATED FUND BALANCE					
Fund Balance Appropriated	8,561,962	21,651,744	20,119,805	34,287,808	25,023,612
TOTAL - Fund Balance Approp.*	8,561,962	21,651,744	20,119,805	34,287,808	25,023,612
GROSS REVENUES	399,454,763	415,629,873	434,964,162	572,889,908	510,465,597
LESS: Transfers from Other Funds	(7,975,893)	(125,060)	(19,045,827)	(9,120,044)	(5,432,656)
NET REVENUES	391,478,870	415,504,813	415,918,335	563,769,864	505,032,941

SCHOOL CAPITAL OUTLAY FUND

(PUBLIC SCHOOLS & COMMUNITY COLLEGE)

TAXES:					
Sales Tax - 1/2 cent	11,032,145	11,334,098	8,194,885	-	-
TOTAL - Taxes	11,032,145	11,334,098	8,194,885	-	-
STATE & FEDERAL:					
State Public School Facilities/Bond Funds	45,753,124	45,814,993	52,436,896	26,215,664	-
TOTAL - State & Federal	45,753,124	45,814,993	52,436,896	26,215,664	-

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF REVENUES BY SOURCE**

REVENUE SOURCE	ACTUAL REVENUES FY 2001-02	ACTUAL REVENUES FY 2002-03	ACTUAL REVENUES FY 2003-04	ACTUAL REVENUES FY 2004-05	BUDGETED REVENUES FY 2005-06
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SCHOOL CAPITAL OUTLAY FUND (continued)

(PUBLIC SCHOOLS & COMMUNITY COLLEGE)

OTHER REVENUE:

Transfer from Other Funds	99,499,356	91,244,159	73,768,922	41,756,333	-
Sale of Bonds	4,250,000	113,900,554	225,400,000	341,403,108	-
Accrued Interest-Premium Bonds Sold	-	-	-	6,165,842	-
Other Revenue	470,394	23,154	-	-	-
TOTAL - Other Revenue	104,219,750	205,167,867	299,168,922	389,325,283	-

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	28,432,946	26,611,878	14,524,153	15,170,524	3,432,656
TOTAL - Fund Balance Approp.*	28,432,946	26,611,878	14,524,153	15,170,524	3,432,656

GROSS REVENUES

	189,437,965	288,928,836	374,324,856	430,711,471	3,432,656
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LESS: Transfers from Other Funds

	(99,499,356)	(91,244,159)	(73,768,922)	(41,756,333)	(3,432,656)
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NET REVENUES

	89,938,609	197,684,677	300,555,934	388,955,138	-
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FIRE PROTECTION DISTRICT FUNDS

TAXES:

Property Taxes	5,813,855	6,954,072	7,658,955	6,221,858	8,501,278
Sales Tax -1 cent	-	-	-	1,184,929	1,281,337
Sales Tax - 1/2 cent	-	-	-	1,206,118	1,208,890
TOTAL - Taxes	5,813,855	6,954,072	7,658,955	8,612,905	10,991,505

STATE & FEDERAL:

State Grants	-	36,225	8,100	15,000	-
TOTAL - State & Federal	-	36,225	8,100	15,000	-

STATE SHARED REVENUES:

Inventory Tax Reimbursement	124,972	126,321	-	-	-
Other State Shared Revenue	7,136	8,178	-	-	-
TOTAL - State Shared Revenues	132,108	134,499	-	-	-

OTHER REVENUE:

Investment Interest	103,727	104,701	36,123	24,994	22,400
Penalties, Fines, Etc.	24,128	25,377	35,298	28,884	-
TOTAL - Other Revenue	127,855	130,078	71,421	53,878	22,400

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	245,100	597,700	239,750	42,300	76,000
TOTAL - Fund Balance Approp.	245,100	597,700	239,750	42,300	76,000

GROSS REVENUES

	6,318,918	7,852,574	7,978,226	8,724,083	11,089,905
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LESS: Transfers from Other Funds

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NET REVENUES

	6,318,918	7,852,574	7,978,226	8,724,083	11,089,905
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INTERNAL SERVICES FUND

STATE & FEDERAL:

Federal Grants	130	-	-	-	-
TOTAL - State & Federal	130	-	-	-	-

CHARGES FOR SERVICES:

General Fees	23,871,358	14,511,508	17,943,351	25,374,667	29,937,655
Joint Operation Fees	42,344	-	-	-	-
Health Services Fees	3,824	-	-	-	-
Other Fee Revenue	(1)	-	-	1	-
TOTAL - Charges for Services	23,917,525	14,511,508	17,943,351	25,374,668	29,937,655

OTHER REVENUE:

Investment Interest	1,313,910	786,665	493,035	535,242	-
Sales	-	-	-	-	-
Refunds & Commissions	2,593,646	19,037	852	131,712	-
Other Revenue	31,879	-	-	-	-
TOTAL - Other Revenue	3,939,435	805,702	493,887	666,954	-

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF REVENUES BY SOURCE**

REVENUE SOURCE	ACTUAL REVENUES FY 2001-02	ACTUAL REVENUES FY 2002-03	ACTUAL REVENUES FY 2003-04	ACTUAL REVENUES FY 2004-05	BUDGETED REVENUES FY 2005-06
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INTERNAL SERVICES FUND (continued)

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	653,345	2,529,315	2,157,178	-	-
TOTAL - Fund Balance Approp.*	653,345	2,529,315	2,157,178	-	-
GROSS REVENUES	28,510,435	17,846,525	20,594,416	26,041,622	29,937,655
LESS: Transfers from Other Funds	-	-	-	-	-
NET REVENUES	28,510,435	17,846,525	20,594,416	26,041,622	29,937,655

COUNTY BUILDING CONSTRUCTION FUND

STATE & FEDERAL:

Federal Grants	-	-	29,664	1,255,400	-
State Grants	2,239,581	186,269	270,226	539,746	-
TOTAL - State & Federal	2,239,581	186,269	299,890	1,795,146	-

OTHER REVENUE:

Sale of Bonds	4,599,111	8,724,803	4,526,603	25,956,603	-
Investment Interest	833,726	1,682,697	696,079	660,580	-
Lease Inception	-	-	-	-	-
Transfer from Other Funds	9,343,668	20,821,168	11,981,424	5,926,121	2,228,730
Sales	137	20	151,900	-	-
Refunds & Commissions	-	-	250,178	250,178	-
Other Revenue	518,981	518,981	-	15,783	-
TOTAL - Other Revenue	15,295,623	31,747,669	17,606,184	32,809,265	2,228,730

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	10,006,359	15,175,936	31,934,326	20,015,968	2,000,000
TOTAL - Fund Balance Approp.*	10,006,359	15,175,936	31,934,326	20,015,968	2,000,000
GROSS REVENUES	27,541,563	47,109,874	49,840,400	54,620,379	4,228,730
LESS: Transfers from Other Funds	(9,343,668)	(20,821,168)	(11,981,424)	(5,926,121)	(2,228,730)
NET REVENUES	18,197,895	26,288,706	37,858,976	48,694,258	2,000,000

WATER BOND FUND

OTHER REVENUE:

Sale of Bonds	-	2,150,000	2,085,000	-	-
Tsf. From Other Funds	-	15,912	-	-	-
TOTAL - Other Revenue	-	2,165,912	2,085,000	-	-

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	15,912	-	284,832	-	-
TOTAL - Fund Balance Approp.*	15,912	-	284,832	-	-
GROSS REVENUES	15,912	2,165,912	2,369,832	-	-
LESS: Transfers from Other Funds	-	(15,912)	-	-	-
NET REVENUES	15,912	2,150,000	2,369,832	-	-

SEWER BOND FUND

OTHER REVENUE:

Sale of Bonds	-	3,720,000	3,770,000	-	-
Tsf. From Other Funds	-	15,912	-	-	-
TOTAL - Other Revenue	-	3,735,912	3,770,000	-	-

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	15,912	-	815,850	228,000	-
TOTAL - Fund Balance Approp.*	15,912	-	815,850	228,000	-
GROSS REVENUES	15,912	3,735,912	4,585,850	228,000	-
LESS: Transfers from Other Funds	-	(15,912)	-	-	-
NET REVENUES	15,912	3,720,000	4,585,850	228,000	-

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF REVENUES BY SOURCE**

REVENUE SOURCE	ACTUAL REVENUES FY 2001-02	ACTUAL REVENUES FY 2002-03	ACTUAL REVENUES FY 2003-04	ACTUAL REVENUES FY 2004-05	BUDGETED REVENUES FY 2005-06
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WATER/SEWER CONSTRUCTION FUND

OTHER REVENUE:

Sale of Bonds	4,697,844	4,697,844	1,664,687	-	-
Transfer from Other Funds	11,198,219	11,441,435	12,664,784	3,741,672	-
TOTAL - Other Revenue	15,896,063	16,139,279	14,329,471	3,741,672	-

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	2,209,054	2,014,152	361,309	1,029,817	-
TOTAL - Fund Balance Approp.*	2,209,054	2,014,152	361,309	1,029,817	-

GROSS REVENUES

18,105,117	18,153,431	14,690,780	4,771,489	-
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LESS: Transfers from Other Funds

(11,198,219)	(11,441,435)	(12,664,784)	(3,741,672)	-
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NET REVENUES

6,906,898	6,711,996	2,025,996	1,029,817	-
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JOINT WATER/SEWER TRUST FUND

CHARGES FOR SERVICES:

General Fees	432,098	738,003	583,784	868,745	-
Joint Operation Fees	1,651,484	1,523,211	1,611,104	2,140,281	-
TOTAL - Charges for Services	2,083,582	2,261,214	2,194,888	3,009,026	-

OTHER REVENUE:

Investment Interest	9,511	8,415	21,506	53,302	-
Transfer from Other Funds	-	-	64,609	-	-
TOTAL - Other Revenue	9,511	8,415	86,115	53,302	-

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	3,182,619	3,254,197	2,881,771	2,487,314	-
TOTAL - Fund Balance Approp.*	3,182,619	3,254,197	2,881,771	2,487,314	-

GROSS REVENUES

5,275,712	5,523,826	5,162,774	5,549,642	-
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LESS: Transfers from Other Funds

-	-	(64,609)	-	-
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NET REVENUES

5,275,712	5,523,826	5,098,165	5,549,642	-
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ROOM OCCUPANCY / TOURISM DEVELOPMENT FUND

TAXES:

Room Occupancy & Tourism Tax	4,004,578	4,097,548	4,006,760	4,232,851	4,100,000
TOTAL - Taxes	4,004,578	4,097,548	4,006,760	4,232,851	4,100,000

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	-	-	-	-	-
TOTAL - Fund Balance Approp.*	-	-	-	-	-

GROSS REVENUES

4,004,578	4,097,548	4,006,760	4,232,851	4,100,000
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LESS: Transfers from Other Funds

-	-	-	-	-
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NET REVENUES

4,004,578	4,097,548	4,006,760	4,232,851	4,100,000
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LAW ENFORCEMENT SEPARATION FUND

OTHER REVENUE:

Investment Interest	90,476	94,214	34,600	37,861	-
Transfers from Other Funds	200,000	175,000	295,524	349,121	-
TOTAL - Other Revenue	290,476	269,214	330,124	386,982	-

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	-	510	-	82,879	-
TOTAL - Fund Balance Approp.*	-	510	-	82,879	-

GROSS REVENUES

290,476	269,724	330,124	469,861	-
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LESS: Transfers from Other Funds

(200,000)	(175,000)	(295,524)	(349,121)	-
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NET REVENUES

90,476	94,724	34,600	120,740	-
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COMMUNITY DEVELOPMENT FUND

STATE & FEDERAL:

Federal Grants	497,434	520,579	564,733	290,631	-
TOTAL - State & Federal	497,434	520,579	564,733	290,631	-

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF REVENUES BY SOURCE**

REVENUE SOURCE	ACTUAL REVENUES FY 2001-02	ACTUAL REVENUES FY 2002-03	ACTUAL REVENUES FY 2003-04	ACTUAL REVENUES FY 2004-05	BUDGETED REVENUES FY 2005-06
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COMMUNITY DEVELOPMENT FUND (continued)

OTHER REVENUE:

Transfer from Other Funds	182,051	182,051	149,013	151,296	-
TOTAL - Other Revenue	182,051	182,051	149,013	151,296	-

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	-	-	-	-	-
TOTAL - Fund Balance Approp.*	-	-	-	-	-

GROSS REVENUES

	679,485	702,630	713,746	441,927	-
LESS: Transfers from Other Funds	(182,051)	(182,051)	(149,013)	(151,296)	-
NET REVENUES	497,434	520,579	564,733	290,631	-

EMERGENCY TELEPHONE SYSTEM FUND

TAXES:

Other Taxes	-	-	-	769,657	770,435
TOTAL - Taxes	-	-	-	769,657	770,435

STATE SHARED REVENUES:

Wireless 40% Fund Rev.	152,878	109,762	155,829	179,573	159,000
TOTAL - State Shared Revenues	152,878	109,762	155,829	179,573	159,000

CHARGES FOR SERVICES:

General Fees	1,043,178	1,057,255	1,022,015	-	-
TOTAL - Charges for Services	1,043,178	1,057,255	1,022,015	-	-

OTHER REVENUE:

Transfer from Other Funds	180,809	58,637	-	-	627,000
Other Revenue	8,557	9,493	7,145	6,530	-
TOTAL - Other Revenue	189,366	68,130	7,145	6,530	627,000

APPROPRIATED FUND BALANCE

Fund Balance Appropriated	-	-	99,780	202,356	41,105
TOTAL - Fund Balance Approp.*	-	-	99,780	202,356	41,105

GROSS REVENUES

	1,385,422	1,235,147	1,284,769	1,158,116	1,597,540
LESS: Transfers from Other Funds	(180,809)	(58,637)	-	-	(627,000)
NET REVENUES	1,204,613	1,176,510	1,284,769	1,158,116	970,540

SUMMARY - ALL FUNDS

TAXES:

General Fund	239,888,823	255,817,056	249,879,864	326,499,077	333,576,959
School Capital Outlay Fund	11,032,145	11,334,098	8,194,885	-	-
Fire Protection District Funds	5,813,855	6,954,072	7,658,955	8,612,905	10,991,505
Room Occ. & Tourism Dev. Fund	4,004,578	4,097,548	4,006,760	4,232,851	4,100,000
Emergency Telephone System Fund	-	-	-	769,657	770,435
TOTAL - Taxes	260,739,401	278,202,774	269,740,464	340,114,490	349,438,899

STATE & FEDERAL:

General Fund	74,276,828	76,453,502	75,336,688	84,310,235	84,106,414
School Capital Outlay Fund	45,753,124	45,814,993	52,436,896	26,215,664	-
Fire Protection District Funds	-	36,225	8,100	15,000	-
Internal Services Fund	130	-	-	-	-
Community Development Fund	497,434	520,579	564,733	290,631	-
County Building Construction Fund	2,239,581	186,269	299,890	1,795,146	-
TOTAL - State & Federal	122,767,097	123,011,568	128,646,307	112,626,676	84,106,414

STATE SHARED REVENUES:

General Fund	16,967,023	12,298,679	1,320,426	4,583,914	1,858,500
Fire Protection District Funds	132,108	134,499	-	-	-
Emergency Telephone System Fund	152,878	109,762	155,829	179,573	159,000
TOTAL - State Shared Revenues	17,252,009	12,542,940	1,476,255	4,763,487	2,017,500

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF REVENUES BY SOURCE**

REVENUE SOURCE	ACTUAL REVENUES FY 2001-02	ACTUAL REVENUES FY 2002-03	ACTUAL REVENUES FY 2003-04	ACTUAL REVENUES FY 2004-05	BUDGETED REVENUES FY 2005-06
<u>SUMMARY - ALL FUNDS (continued)</u>					
<u>CHARGES FOR SERVICES:</u>					
General Fund	26,919,681	34,033,461	38,631,878	37,882,284	39,477,800
Internal Services Fund	23,917,525	14,511,508	17,943,351	25,374,668	29,937,655
Joint Water/Sewer Trust Fund	2,083,582	2,261,214	2,194,888	3,009,026	-
Emergency Telephone System Fund	1,043,178	1,057,255	1,022,015	-	-
TOTAL - Charges for Services	53,963,966	51,863,438	59,792,132	66,265,978	69,415,455
<u>OTHER REVENUE:</u>					
General Fund	32,840,446	15,375,431	49,675,501	85,326,590	26,422,312
School Capital Outlay Fund	104,219,750	205,167,867	299,168,922	389,325,283	-
Fire Protection District Funds	127,855	130,078	71,421	53,878	22,400
Internal Services Fund	3,939,435	805,702	493,887	666,954	-
County Building Construction Fund	15,295,623	31,747,669	17,606,184	32,809,265	2,228,730
Water Bond Fund	-	2,165,912	2,085,000	-	-
Sewer Bond Fund	-	3,735,912	3,770,000	-	-
Water/Sewer Construction Fund	15,896,063	16,139,279	14,329,471	3,741,672	-
Joint Water/Sewer Trust Fund	9,511	8,415	86,115	53,302	-
Law Enforcement Separation Fund	290,476	269,214	330,124	386,982	-
Community Development Fund	182,051	182,051	149,013	151,296	-
Emergency Telephone System Fund	189,366	68,130	7,145	6,530	627,000
TOTAL - Other Revenue	172,990,576	275,795,660	387,772,783	512,521,752	29,300,442
<u>APPROPRIATED FUND BALANCE</u>					
General Fund	8,561,962	21,651,744	20,119,805	34,287,808	25,023,612
School Capital Outlay Fund	28,432,946	26,611,878	14,524,153	15,170,524	3,432,656
Fire Protection District Funds	245,100	597,700	239,750	42,300	76,000
Internal Services Fund	653,345	2,529,315	2,157,178	-	-
County Building Construction Fund	10,006,359	15,175,936	31,934,326	20,015,968	2,000,000
Water Bond Fund	15,912	-	284,832	-	-
Sewer Bond Fund	15,912	-	815,850	228,000	-
Water/Sewer Construction Fund	2,209,054	2,014,152	361,309	1,029,817	-
Joint Water/Sewer Trust Fund	3,182,619	3,254,197	2,881,771	2,487,314	-
Room Occ. & Tourism Dev. Fund	-	-	-	-	-
Law Enforcement Separation Fund	-	510	-	82,879	-
Community Development Fund	-	-	-	-	-
Emergency Telephone System Fund	-	-	99,780	202,356	41,105
TOTAL - Fund Balance Approp.*	53,323,209	71,835,432	73,418,754	73,546,966	30,573,373
GROSS REVENUES	681,036,258	813,251,812	920,846,695	1,109,839,349	564,852,083
LESS: Transfers from Other Funds					
General Fund	(7,975,893)	(125,060)	(19,045,827)	(9,120,044)	(5,432,656)
School Capital Outlay Fund	(99,499,356)	(91,244,159)	(73,768,922)	(41,756,333)	(3,432,656)
Fire Protection District Funds	-	-	-	-	-
Internal Services Fund	-	-	-	-	-
County Building Construction Fund	(9,343,668)	(20,821,168)	(11,981,424)	(5,926,121)	(2,228,730)
Water Bond Fund	-	(15,912)	-	-	-
Sewer Bond Fund	-	(15,912)	-	-	-
Water/Sewer Construction Fund	(11,198,219)	(11,441,435)	(12,664,784)	(3,741,672)	-
Joint Water/Sewer Trust Fund	-	-	(64,609)	-	-
Room Occ. & Tourism Dev. Fund	-	-	-	-	-
Law Enforcement Separation Fund	(200,000)	(175,000)	(295,524)	(349,121)	-
Community Development Fund	(182,051)	(182,051)	(149,013)	(151,296)	-
Emergency Telephone System Fund	(180,809)	(58,637)	-	-	(627,000)
TOTAL - Tsf. from Other Funds	(128,579,996)	(124,079,334)	(117,970,103)	(61,044,587)	(11,721,042)
NET REVENUES	552,456,262	689,172,478	802,876,592	1,048,794,762	553,131,041

* Fund Balance Appropriated totals reflect only actual appropriations and not total fund balance available for appropriation.

GUILFORD COUNTY, NORTH CAROLINA

SCHEDULE I

COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET FOR FISCAL YEAR 2005-06

SUMMARY - BY FUND	FY 2003-04 ACTUAL & ESTIMATED	FY 2004-05 APPROVED BUDGET	FY 2004-05 AMENDED BUDGET	FY 2005-06 APPROVED BUDGET	INCREASE / (DECREASE)
<u>Countywide funds:</u>					
General	\$ 422,726,567	\$ 468,811,952	\$ 553,654,523	\$ 510,465,597	8.8849%
School Capital Outlay	\$ 286,022,213	\$ 11,670,000	\$ 580,200,307	\$ 3,432,656	-70.5856%
sub-total	\$ 708,748,780	\$ 480,481,952	\$ 1,133,854,830	\$ 513,898,253	6.9547%
Less: Tsf. To School Capital Outlay	\$ (3,137,500)	\$ (1,500,000)	\$ -	\$ -	-100.0000%
Total - Countywide Budget	\$ 705,611,280	\$ 478,981,952	\$ 1,133,854,830	\$ 513,898,253	7.2897%
<u>Internal Service Fund:</u>					
Department:					
Risk Management	\$ 2,026,798	\$ 1,777,477	\$ 2,013,459	\$ 1,973,296	11.0167%
Employee Health Care Plan	\$ 17,428,624	\$ 19,917,606	\$ 23,640,136	\$ 27,964,359	40.4002%
Total - Internal Svcs. Budget	\$ 19,455,422	\$ 21,695,083	\$ 25,653,595	\$ 29,937,655	37.9928%

This schedule is a summary by fund of the total annual operating requirements of County Government. The *fund* figures reflect gross operating costs of various County Agencies.

**GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE II**

TAX RATED AND APPROPRIATIONS FOR FISCAL YEAR 2005-06

(Estimated Countywide Valuation = \$40,600,000,000)

RURAL FIRE PROTECTION DISTRICTS	ESTIMATED DISTRICT VALUATION	FY 2005-06 APPROVED BUDGET	ESTIMATED TAX RATES REQUIRED / \$100 VALUATION
Northeast	\$ 528,000,000	\$ 543,242	\$ 0.0800
Kimesville	\$ 72,700,000	\$ 88,182	\$ 0.1000
Alamance	\$ 805,000,000	\$ 830,740	\$ 0.0819
Colfax	\$ 382,000,000	\$ 485,568	\$ 0.1000
Guilford College	\$ 980,000,000	\$ 923,806	\$ 0.0725
Guil-Rand	\$ 115,500,000	\$ 126,437	\$ 0.0861
McLeansville	\$ 774,000,000	\$ 591,214	\$ 0.0600
Oak Ridge	\$ 807,000,000	\$ 845,310	\$ 0.0825
Pinecroft-Sedgefield	\$ 1,594,000,000	\$ 1,739,865	\$ 0.0860
Pleasant Garden	\$ 540,100,000	\$ 659,449	\$ 0.0950
District #13 (Rankin)	\$ 657,000,000	\$ 842,090	\$ 0.1000
Stokesdale	\$ 398,000,000	\$ 386,555	\$ 0.0773
Summerfield	\$ 1,394,000,000	\$ 1,537,995	\$ 0.0875
District #14 (Franklin Blvd.)	\$ 186,200,000	\$ 191,256	\$ 0.0810
District #18 (Deep River)	\$ 209,000,000	\$ 205,774	\$ 0.0770
District #28 (Frieden's)	\$ 113,000,000	\$ 134,029	\$ 0.0950
Whitsett	\$ 376,000,000	\$ 299,331	\$ 0.0632
Mount Hope	\$ 337,500,000	\$ 341,786	\$ 0.0800
Climax	\$ 82,000,000	\$ 79,866	\$ 0.0770
Southeast	\$ 126,400,000	\$ 162,550	\$ 0.1000
Julian	\$ 65,000,000	\$ 74,860	\$ 0.0910

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE II (continued)
TAX RATED AND APPROPRIATIONS FOR FISCAL YEAR 2005-06
(Estimated Countywide Valuation = \$40,600,000,000)

SPECIAL OPERATING FUNDS	FY 2005-06 APPROVED BUDGET	ESTIMATED TAX RATES REQUIRED / \$100 VALUATION
Internal Services Fund	\$ 29,937,655	N/A
County Building Construction Fund	\$ 4,228,730	N/A
Law Enforcement Separation Fund	\$ -	N/A
Room Occupancy & Tourism Development Tax Fund	\$ 4,100,000	N/A
Emergency Telephone System Fund	\$ 1,597,540	N/A
<u>SUMMARY - ALL FUNDS</u>		
Countywide Funds	\$ 513,898,253	0.6428
Fire Protection District Funds	\$ 11,089,905	
Special Operating Funds	<u>\$ 39,863,925</u>	
sub-total	\$ 564,852,083	
LESS: Transfer to Other Funds (transfer to School Capital Outlay)	\$ -	
LESS: Fire Protection District Funds	\$ (11,089,905)	
LESS: Internal Services Fund	\$ (29,937,655)	
LESS: Room Occupancy & Tourism Development Tax Fund	\$ (4,100,000)	
LESS: Law Enforcement Separation Fund	\$ -	
LESS: Emergency Telephone System Fund	\$ (1,597,540)	
LESS: County Building Construction Fund	<u>\$ (4,228,730)</u>	
TOTAL	<u><u>\$ 513,898,253</u></u>	

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE III
COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET FOR
FISCAL YEAR 2005-06

SUMMARY OF ALL COUNTYWIDE FUNDS BY REVENUE & APPROPRIATIONS	FY 2003-04 ACTUAL & ESTIMATED *	FY 2004-05 APPROVED BUDGET *	FY 2004-05 AMENDED BUDGET *	FY 2005-06 APPROVED BUDGET
REVENUE BY SOURCE				
Appropriated Fund Balance	\$ 34,643,958	\$ 18,820,422	\$ 49,458,331	\$ 28,456,268
Property Tax	\$ 213,939,547	\$ 225,290,013	\$ 239,582,245	\$ 254,566,779
1% Sales Tax	\$ 22,288,998	\$ 33,700,000	\$ 33,348,091	\$ 38,700,000
1/2 % Sales Tax	\$ 18,656,785	\$ 33,570,000	\$ 35,400,000	\$ 36,500,000
State & Federal Aid	\$ 127,773,584	\$ 68,553,584	\$ 113,353,924	\$ 84,106,414
State Shared Revenue	\$ 1,320,426	\$ 5,212,900	\$ 4,272,900	\$ 1,858,500
Transfers from Other Funds	\$ 92,814,749	\$ 9,795,820	\$ 50,876,376	\$ 5,432,656
Other Revenues	\$ 297,850,971	\$ 50,989,332	\$ 607,562,963	\$ 64,277,636
Sub-Total	\$ 809,289,018	\$ 445,932,071	\$ 1,133,854,830	\$ 513,898,253
LESS: Tsf. To School Capital Outlay Fund	\$ (3,137,500)	\$ (1,500,000)	\$ -	\$ -
TOTAL REVENUE	\$ 806,151,518	\$ 444,432,071	\$ 1,133,854,830	\$ 513,898,253
APPROPRIATIONS BY PURPOSE				
Personnel Services	\$ 135,610,624	\$ 159,077,831	\$ 157,515,065	\$ 171,138,017
Supplies	\$ 8,432,320	\$ 9,031,746	\$ 12,065,048	\$ 13,118,396
Services	\$ 54,645,271	\$ 62,843,915	\$ 95,281,154	\$ 77,337,769
Transfers to Other Funds	\$ 12,749,887	\$ 3,628,516	\$ -	\$ 2,855,730
Capital Outlay	\$ 2,809,540	\$ 4,026,067	\$ 6,229,818	\$ 4,738,378
Human Service Assistance	\$ 172,458,192	\$ 49,137,221	\$ 51,629,640	\$ 51,797,561
Debt Service	\$ 36,020,733	\$ 32,004,350	\$ 92,041,492	\$ 38,432,825
Depreciation	\$ -	\$ -	\$ -	\$ -
School Current Expense	\$ -	\$ 138,892,306	\$ 138,892,306	\$ 150,696,921
School Capital Outlay	\$ 286,022,213	\$ 11,670,000	\$ 580,200,307	\$ 3,432,656
Sub-Total	\$ 708,748,780	\$ 470,311,952	\$ 1,133,854,830	\$ 513,548,253
LESS: Tsf. To School Capital Outlay Fund	\$ (3,137,500)	\$ (1,500,000)	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 705,611,280	\$ 468,811,952	\$ 1,133,854,830	\$ 513,548,253

* These amounts reflect the APPROVED BUDGET plus PRIOR YEAR'S CARRY-OVER for the School Capital Outlay Fund.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE III-a
COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET FOR
FISCAL YEAR 2005-06

GENERAL FUND	FY 2003-04 ACTUAL & ESTIMATED *	FY 2004-05 APPROVED BUDGET *	FY 2004-05 AMENDED BUDGET *	FY 2005-06 APPROVED BUDGET
REVENUE BY SOURCE				
Appropriated Fund Balance	\$ 20,119,805	\$ 18,820,422	\$ 34,287,808	\$ 25,023,612
Property Tax	\$ 213,939,547	\$ 225,290,013	\$ 239,582,245	\$ 254,566,779
1% Sales Tax	\$ 22,288,998	\$ 33,700,000	\$ 33,348,091	\$ 38,700,000
1/2 % Sales Tax	\$ 10,461,900	\$ 23,400,000	\$ 35,400,000	\$ 36,500,000
State & Federal Aid	\$ 75,336,688	\$ 68,553,584	\$ 84,649,416	\$ 84,106,414
State Shared Revenue	\$ 1,320,426	\$ 5,212,900	\$ 4,272,900	\$ 1,858,500
Transfers from Other Funds	\$ 19,045,827	\$ 8,295,820	\$ 9,120,044	\$ 5,432,656
Other Revenues	\$ 72,450,971	\$ 50,989,332	\$ 112,994,019	\$ 64,277,636
Sub-Total	\$ 434,964,162	\$ 434,262,071	\$ 553,654,523	\$ 510,465,597
LESS: Tsf. To School Capital Outlay Fund	\$ (3,137,500)	\$ (1,500,000)	\$ -	\$ -
TOTAL REVENUE	\$ 431,826,662	\$ 432,762,071	\$ 553,654,523	\$ 510,465,597
APPROPRIATIONS BY PURPOSE				
Personnel Services	\$ 135,610,624	\$ 159,077,831	\$ 157,515,065	\$ 171,138,017
Supplies	\$ 8,432,320	\$ 9,031,746	\$ 12,065,048	\$ 13,118,396
Services	\$ 54,645,271	\$ 62,843,915	\$ 95,281,154	\$ 77,337,769
Transfers to Other Funds	\$ 12,749,887	\$ 3,628,516	\$ -	\$ 2,855,730
Capital Outlay	\$ 2,809,540	\$ 4,026,067	\$ 6,229,818	\$ 4,738,378
Human Service Assistance	\$ 172,458,192	\$ 49,137,221	\$ 51,629,640	\$ 51,797,561
Debt Service	\$ 36,020,733	\$ 32,004,350	\$ 92,041,492	\$ 38,432,825
Depreciation	\$ -	\$ -	\$ -	\$ -
School Current Expense	\$ -	\$ 138,892,306	\$ 138,892,306	\$ 150,696,921
Sub-Total	\$ 422,726,567	\$ 458,641,952	\$ 553,654,523	\$ 510,115,597
LESS: Tsf. To School Capital Outlay Fund	\$ (3,137,500)	\$ (1,500,000)	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 419,589,067	\$ 457,141,952	\$ 553,654,523	\$ 510,115,597

* These amounts reflect the APPROVED BUDGET plus PRIOR YEAR'S CARRY-OVER for the School Capital Outlay Fund.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE III-b
COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET FOR
FISCAL YEAR 2005-06

SCHOOL CAPITAL OUTLAY FUND	FY 2003-04 ACTUAL & ESTIMATED *	FY 2004-05 APPROVED BUDGET *	FY 2004-05 AMENDED BUDGET *	FY 2005-06 APPROVED BUDGET
REVENUE BY SOURCE				
1/2 % Sales Tax	\$ 8,194,885	\$ 10,170,000	\$ -	\$ -
State & Federal Aid	\$ 52,436,896	\$ -	\$ 28,704,508	\$ -
Other Revenue	\$ 225,400,000	\$ -	\$ 494,568,944	\$ -
Transfers from Other Funds	\$ 73,768,922	\$ 1,500,000	\$ 41,756,332	\$ -
Appropriated Fund Balance	\$ 14,524,153	\$ -	\$ 15,170,523	\$ 3,432,656
TOTAL REVENUE	\$ 374,324,856	\$ 11,670,000	\$ 580,200,307	\$ 3,432,656
APPROPRIATIONS BY PURPOSE				
Guilford County Schools	\$ 275,496,391	\$ 10,170,000	\$ 541,099,291	\$ 3,432,656
Guilford Technical Community College	\$ 10,525,822	\$ 1,500,000	\$ 39,101,016	\$ -
TOTAL APPROPRIATIONS	\$ 286,022,213	\$ 11,670,000	\$ 580,200,307	\$ 3,432,656

* These amounts reflect the APPROVED BUDGET plus PRIOR YEAR'S CARRY-OVER for the School Capital Outlay Fund.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE IV
COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET FOR
FISCAL YEAR 2005-06

INTERNAL SERVICES FUND	FY 2003-04 ACTUAL & ESTIMATED *	FY 2004-05 APPROVED BUDGET *	FY 2004-05 AMENDED BUDGET *	FY 2005-06 APPROVED BUDGET
REVENUE BY SOURCE				
Appropriated Fund Balance	\$ 2,157,178	\$ -	\$ -	\$ -
Other Revenues	\$ 18,437,238	\$ 21,695,083	\$ 25,653,595	\$ 29,937,655
TOTAL REVENUE	\$ 20,594,416	\$ 21,695,083	\$ 25,653,595	\$ 29,937,655
APPROPRIATIONS BY PURPOSE				
Personnel Services	\$ 246,208	\$ 259,885	\$ 273,336	\$ 297,275
Supplies	\$ 8,452	\$ 13,200	\$ 22,000	\$ 12,200
Services	\$ 20,747,627	\$ 21,418,598	\$ 25,354,859	\$ 29,624,780
Depreciation	\$ 313	\$ 3,400	\$ 3,400	\$ 3,400
Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 21,002,600	\$ 21,695,083	\$ 25,653,595	\$ 29,937,655

GUILFORD COUNTY, NORTH CAROLINA
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2005

	General	County Bldg. Construction	Water & Sewer Construction	School Cap. Out.	Other Gov't. Funds	Total Gov't. Funds
REVENUES						
Taxes:						\$ -
Property Taxes	\$ 245,919,507	\$ -	\$ -	\$ -	\$ 8,398,637	\$ 254,318,144
Sales Tax	77,635,830	-	-	-	2,209,697	79,845,527
Occupancy Taxes	-	-	-	-	4,232,851	4,232,851
Excise Tax	2,935,945	-	-	-	-	2,935,945
911 Charges	-	-	-	-	769,657	769,657
Local Gross Tax Receipts	789,591	-	-	-	-	789,591
Franchise Taxes	520,014	-	-	-	-	520,014
Licenses & Permits	3,387,258	-	-	-	-	3,387,258
Intergovernmental	88,894,149	257,091	-	4,968,633	299,800	94,419,673
Charges for Services	37,882,284	-	3,009,024	-	-	40,891,308
Investment Earnings	6,497,880	660,580	-	-	48,966	7,207,426
Other	5,268,526	15,783	53,301	-	6,530	5,344,140
Total Revenues	\$ 469,730,984	\$ 933,454	\$ 3,062,325	\$ 4,968,633	\$ 15,966,138	\$ 494,661,534
EXPENDITURES						
Current:						\$ -
General Government	\$ 37,795,664	\$ -	\$ -	\$ -	\$ -	\$ 37,795,664
Human Services	168,618,392	-	-	-	-	168,618,392
Public Safety	65,753,327	-	-	-	11,277,147	77,030,474
Environmental Protection	1,125,296	-	-	-	-	1,125,296
Culture - Recreation	3,247,907	-	-	-	-	3,247,907
Urban Redev. & Housing	-	-	-	-	152,052	152,052
Economic Dev. & Ass't.	1,143,030	-	-	-	4,232,851	5,375,881
Intergovernmental:	-	-	-	-	-	-
Education	160,879,105	-	-	49,861,830	-	210,740,935
Capital Outlay	-	5,603,108	896,229	-	-	6,499,337
Debt Service:	-	-	-	-	-	-
Principal Retirement	13,810,000	-	-	-	-	13,810,000
Interest & Fiscal Charges	12,984,350	-	-	-	-	12,984,350
Bond Issuance Costs	825,559	-	-	-	-	825,559
Total Expenditures	\$ 466,182,630	\$ 5,603,108	\$ 896,229	\$ 49,861,830	\$ 15,662,050	\$ 538,205,847
Excess (Deficiency of Revenues over Expenditures)	\$ 3,548,354	\$ (4,669,654)	\$ 2,166,096	\$ (44,893,197)	\$ 304,088	\$ (43,544,313)
Other Financing Sources (Uses)						
Refunding Bonds Issues	\$ 54,380,000	\$ -	\$ -	\$ -	\$ -	\$ 54,380,000
General Obligation Bonds Issued	-	21,720,000	-	161,500,000	-	183,220,000
Capital-Related Debt Issued	158,845	-	-	-	-	158,845
Pmt. to Bond Refunding Escrow Agent	(60,717,190)	-	-	-	-	(60,717,190)
Premiums on Bonds Issued	5,657,142	-	-	-	-	5,657,142
Transfers In	9,120,044	2,938,653	-	-	59,524	12,118,221
Transfers Out	(2,623,516)	(2,235,901)	(374,661)	(6,884,143)	-	(12,118,221)
Sale of Capital Assets	191,586	-	-	-	-	191,586
Total Other Financing Sources (Uses)	\$ 6,166,911	\$ 22,422,752	\$ (374,661)	\$ 154,615,857	\$ 59,524	\$ 182,890,383
Net Changes in Fund Balance	\$ 9,715,265	\$ 17,753,098	\$ 1,791,435	\$ 109,722,660	\$ 363,612	\$ 139,346,070
Fund Balances @ Beginning of Year	\$ 104,748,119	\$ 21,683,408	\$ 29,210,034	\$ 62,526,839	\$ 1,443,347	\$ 219,611,747
Fund Balances @ End of Year	\$ 114,463,384	\$ 39,436,506	\$ 31,001,469	\$ 172,249,499	\$ 1,806,959	\$ 358,957,817

This information is preliminary and has not been subjected to the Finance Department's quality review nor the final audit.

GUILFORD COUNTY, NORTH CAROLINA

Balance Sheet Governmental Funds June 30, 2005

	General	County Bldg. Construction	Water & Sewer Construction	School Cap. Out.	Other Gov't. Funds	Total Gov't. Funds
ASSETS						
Cash & Cash Equivalents/Investments	\$ 100,389,158	\$ 39,578,956	\$ 31,060,787	\$ 175,645,864	\$ 1,192,271	\$ 347,867,036
Receivables:						
Property Taxes (Net)	3,384,341	-	-	-	93,132	\$ 3,477,473
Accrued Int. on Prop. Taxes (Net)	275,000	-	-	-	-	\$ 275,000
Other Taxes	183,495	-	-	-	379,108	\$ 562,603
Due from Gov't. Units & Agencies	34,539,837	28,768	775,975	1,925,966	730,909	\$ 38,001,455
Service Fees (Net)	3,497,723	-	-	-	-	\$ 3,497,723
Special Assessments	-	-	812,906	-	-	\$ 812,906
Accrued Interest on Investments	921,908	110,833	-	-	3,295	\$ 1,036,036
Other	4,353	-	-	-	-	\$ 4,353
Total Receivables	\$ 42,806,657	\$ 139,601	\$ 1,588,881	\$ 1,925,966	\$ 1,206,444	\$ 47,667,549
Deposits & Other Assets	\$ 40,949	-	-	-	-	\$ 40,949
Total Assets	\$ 143,236,764	\$ 39,718,557	\$ 32,649,668	\$ 177,571,830	\$ 2,398,715	\$ 395,575,534
LIABILITIES & FUND BALANCES						
Liabilities:						\$ -
Acc't. Payable & Accrued Liabilities	\$ 17,649,043	\$ 282,051	\$ 814,075	\$ 5,276,857	\$ 144,376	\$ 24,166,402
Due to Component Unit	-	-	-	-	216,583	\$ 216,583
Deferred Revenue	10,559,687	-	834,124	45,474	230,797	\$ 11,670,082
Deposits	564,650	-	-	-	-	\$ 564,650
Total Liabilities	\$ 28,773,380	\$ 282,051	\$ 1,648,199	\$ 5,322,331	\$ 591,756	\$ 36,617,117
Fund Balances:						
Reserved For:						
Encumbrances	\$ 7,104,457	\$ 678,009	\$ 1,784,557	\$ -	\$ 45,248	\$ 9,612,271
State Statute	35,408,960	139,601	775,975	1,925,966	1,113,312	39,363,814
Restricted Funding Sources	2,369,991	-	-	-	-	2,369,991
Unreserved:						
Designated for Subsequent Year's Expenditures Reported in:						
General Fund	25,023,612	-	-	-	-	25,023,612
Special Revenue Funds	-	-	-	-	109,605	109,605
Capital Projects Funds	-	2,000,000	-	3,432,656	-	5,432,656
Designated for Capital Project Ordinances Reported in Capital Projects Funds	-	13,771,172	885,680	166,890,877	-	181,547,729
Designated for Specific Purposes Reported in General Fund	966,055	-	-	-	-	966,055
Undesignated Reported In:	-	-	-	-	-	-

**GUILFORD COUNTY, NORTH CAROLINA
POSITION ANALYSIS BY DEPARTMENT
ACTUAL FY 03-04 & FY 04-05 VS APPROVED FY 05-06**

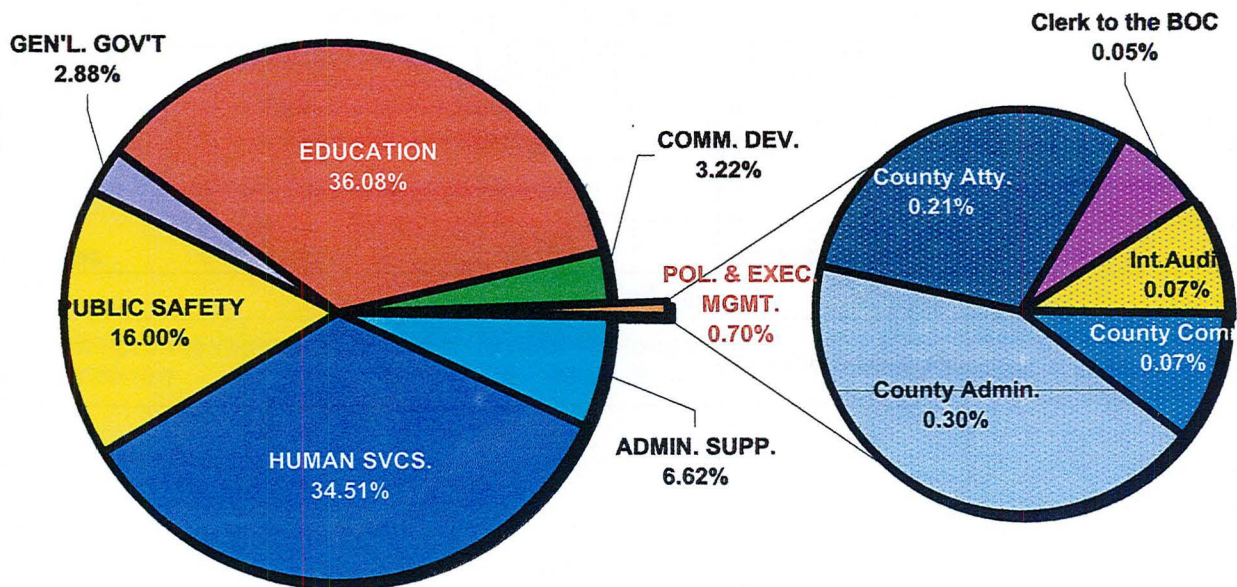
DEPARTMENT	APPROVED POSITIONS JUNE 30, 2004 FY2003-04	APPROVED POSITIONS JULY 1, 2004 FY2004-2005	APPROVED POSITIONS AS OF June 30, 2005 FY2004-2005	APPROVED POSITIONS JULY 1, 2005 FY2005-2006	INCREASE/ DECREASE FROM JUNE 30, 2005
<u>GENERAL FUND</u>					
County Administration	6.00	6.00	6.00	5.00	(1.00)
County Attorney	11.00	11.00	11.00	11.00	0.00
Clerk to Board	4.00	4.00	4.00	4.00	0.00
Internal Audit	4.00	4.00	4.00	4.00	0.00
Total - Policy & Executive Management	25.00	25.00	25.00	24.00	(1.00)
Budget and Management	6.00	6.00	6.00	5.00	(1.00)
Finance	28.00	28.00	28.00	29.00	1.00
Purchasing	6.00	7.00	7.00	7.00	0.00
Facilities	57.00	56.00	56.00	56.00	0.00
Property Management/Courts	5.00	5.00	5.00	5.00	0.00
Information Services	53.00	53.00	53.00	52.00	(1.00)
Human Resources	19.00	18.00	18.00	18.00	0.00
Parking & Fleet	2.00	2.00	2.00	2.00	0.00
Total - Administrative Support	176.00	175.00	175.00	174.00	(1.00)
Tax Department	86.75	85.75	88.00	83.00	(5.00)
Register of Deeds	30.00	30.00	30.00	32.00	2.00
Elections	13.00	14.00	14.00	16.00	2.00
Total - General Government	129.75	129.75	132.00	131.00	(1.00)
Public Health	447.60	444.10	446.10	452.00	5.90
Mental Health	349.00	313.00	313.00	313.00	0.00
Coordinated Services	1.00	1.00	1.00	1.00	0.00
Social Services	602.00	619.00	618.00	622.00	4.00
Child Support Enforcement	93.25	93.25	91.00	92.00	1.00
Veterans Services	2.00	2.00	2.00	2.00	0.00
Transportation - Human Services	11.00	11.00	11.00	11.00	0.00
Total - Human Services	1505.85	1483.35	1482.10	1493.00	10.90
Emergency Services	190.00	198.00	198.00	211.00	13.00
Court Alternatives	47.00	46.00	46.00	46.00	0.00
Law Enforcement	477.00	485.00	486.00	491.00	5.00
Animal Services	15.40	18.90	18.90	19.00	0.10
Security	17.00	17.00	17.00	17.00	0.00
Total - Public Safety	746.40	764.90	765.90	784.00	18.10
Planning & Development	26.50	27.50	27.50	18.00	(9.50)
Inspections	43.00	43.00	43.00	44.00	1.00
GIS	3.00	3.00	3.00	3.00	0.00
Community & Economic Development	0.00	0.00	0.00	8.50	8.50
Solid Waste	2.50	2.50	2.50	2.50	0.00
Soil & Water Conservation	3.00	3.00	3.00	3.00	0.00
Total - Community Development	78.00	79.00	79.00	79.00	0.00
Total General Fund	2661.00	2657.00	2659.00	2685.00	26.00
<u>INTERNAL SERVICES</u>					
Risk Management	4.00	4.00	4.00	4.00	0.00
<u>OTHER FUNDS</u>					
911 Emergency Telephone	1.00	1.00	1.00	1.00	0.00
Total Internal Services and Other Funds	5.00	5.00	5.00	5.00	0.00
Total Countywide	2666.00	2662.00	2664.00	2690.00	26.00

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**GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS
APPROVED BUDGET - FY 2005-06**

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY 03-04	APPROVED BUDGET FY 04-05	AMENDED BUDGET FY 04-05	APPROVED BUDGET FY 05-06
POLICY & EXECUTIVE MANAGEMENT				
County Commissioners	\$ 278,799	\$ 299,821	\$ 299,821	\$ 368,525
County Administration	\$ 801,529	\$ 1,751,945	\$ 1,369,881	\$ 1,566,444
County Attorney	\$ 955,551	\$ 1,023,515	\$ 1,030,515	\$ 1,089,088
Clerk to the Board	\$ 252,567	\$ 264,377	\$ 267,377	\$ 264,779
Internal Audit	\$ 292,595	\$ 315,672	\$ 315,672	\$ 341,044
Total	\$ 2,581,041	\$ 3,655,330	\$ 3,283,266	\$ 3,629,880
Staffing Level	25.00	25.00	25.00	24.00

**POLICY & EXECUTIVE MANAGEMENT
In Relation to Total Operating Budget**



COUNTY COMMISSIONERS

Mission Statement

An eleven-member board committed to rendering quality service to the citizens in a courteous, efficient and cost-effective manner. Pursuant to this, it shall be County policy to conduct ongoing assessments of the service delivery process to ensure that we are meeting the needs of those whom we serve and are providing citizens with the highest return on each tax dollar.

Performance Measures

	FY 04	FY 05	FY 06
Public Schools' Facilities Needs	>Continue to fund building and maintenance of school facilities as required by state statute. Urge the state to meet its legislative responsibility to fund the instructional and operational needs of public schools	>Continue to fund building and maintenance of school facilities as required by state statute. Urge the state to meet its legislative responsibility to fund the instructional and operational needs of public schools	>Continue to fund building and maintenance of school facilities as required by state statute. Urge the state to meet its legislative responsibility to fund the instructional and operational needs of public schools
Financial & Fiscal Stability	>Maintain the delivery of quality services to all citizens in an effective and efficient manner with the emphasis on responsiveness and provide quality customer service in a fiscally prudent manner.	>Maintain the delivery of quality services to all citizens in an effective and efficient manner with the emphasis on responsiveness and provide quality customer service in a fiscally prudent manner.	>Maintain the delivery of quality services to all citizens in an effective and efficient manner with the emphasis on responsiveness and provide quality customer service in a fiscally prudent manner.
Intergovernmental Relations	>Continue communication and cooperation with incorporated towns in the County that continue to rely upon County government to provide services to their citizens.	>Continue communication and cooperation with incorporated towns in the County that continue to rely upon County government to provide services to their citizens.	>Continue communication and cooperation with incorporated towns in the County that continue to rely upon County government to provide services to their citizens.
Policy Issues	>Encourage Public/Private Partnerships >Review local mandates in light of State and Federal Cuts.	>Encourage Public/Private Partnerships >Review local mandates in light of State and Federal Cuts.	>Encourage Public/Private Partnerships >Review local mandates in light of State and Federal Cuts.

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	252,253	265,583	265,583	334,259
Supplies	8,894	9,700	9,700	9,700
Services	17,652	24,538	24,538	24,566
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	278,799	299,821	299,821	368,525

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	278,799	299,821	299,821	368,525
TOTAL	278,799	299,821	299,821	368,525

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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COUNTY ADMINISTRATION

Mission Statement

To direct and supervise all County offices, departments, boards, commissions and agencies under the general control of the Board of Commissioners.

Performance Measures

	FY 04	FY 05	FY 06
Prepare a Budget Reflecting the Goals of the Commissioners (VOTE)	6/5	6/5	6/5
Countywide Tax Rate/\$100 Valuation	\$0.7135	\$0.6184	\$0.6428
Continue Enhancement of Intergovernmental Relations with Cities and Towns Via Shared Services	> Contract for Services	> Contract for Services	>Contract for Services
Insure the Continued Evaluation of County Structure as to Efficiency and Redirection			

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	487,117	632,977	632,977	554,816
Supplies	34,121	35,085	40,585	35,085
Services	280,291	992,985	696,319	976,543
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	801,529	1,661,047	1,369,881	1,566,444

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	10,525	0	0	0
Fund Balance	0	0	0	0
County	791,004	1,661,047	1,369,881	1,566,444
TOTAL	801,529	1,661,047	1,369,881	1,566,444

Personnel Summary

POSITIONS	6.00	6.00	6.00	5.00
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COUNTY ATTORNEY

Mission Statement

To provide prompt, efficient and effective legal advice and representation to the Board of Commissioners, County Manager, County departments, and related agencies. To administer contracts promptly and effectively.

Performance Measures

	FY 04	FY 05	FY 06
Annual Court Appearances	28,000	34,000	36,000
Success Rate	90%-95%	90%-95%	90%-95%
Number of Real Estate Closings	15	14	
Annual Written/Oral Legal Opinions	1,700	1,850	1,900
Draft/Review and Administration of Contracts	825	850	900
Least Insured County Attorney's Office in N.C., Resulting in Higher Case Load, Cost Savings and Wider Range of Cases	Annual Savings to County exceed \$1,000,000	Annual Savings to County to exceed \$1,500,000	Annual Savings to County to exceed \$1,500,000
Assist collection of child support from absent parents, receiving in excess of \$150,000 for cost of this service	\$36,000,000 projected revenue	\$36,000,000 projected revenue	\$39,000,000 projected revenue

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	916,200	982,170	984,170	1,046,641
Supplies	18,175	13,600	14,300	13,600
Services	21,176	27,745	32,045	28,847
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	955,551	1,023,515	1,030,515	1,089,088

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	23	0	0	0
Fund Balance	0	0	0	0
County	955,528	1,023,515	1,030,515	1,089,088
TOTAL	955,551	1,023,515	1,030,515	1,089,088

Personnel Summary

POSITIONS	11.00	11.00	11.00	11.00
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CLERK TO THE BOARD

Mission Statement

To attend all Board meetings, record and transcribe minutes, producing a permanent record to be carefully safeguarded for future use. An Ordinance Book is required, separate from the official source of information regarding actions taken by the Board.

The Clerk is responsible for notifying interested parties of Board actions, and must keep available, for public examination, all documents, maps, and minutes presented to be considered by the Board.

The Clerk is responsible for the preparation of agenda, advertising all legal notices of hearings and other issues as required by law. The Clerk must attest all contracts, deeds, bonds and other legal documents.

Performance Measures

	FY 04	FY 05	FY 06
Target Year to Index	3 Months	3 months	3 months
Turnaround Time for Writing Minutes	2 Months	2 months	2 months
Update of Ordinances	1 Month	1 month	1 month
Agenda Compilation/Briefing and Regular Meeting	2 Weeks	2 weeks	2 weeks
Update of Boards and Commissions Handbook	Current on a Monthly Basis	Current on a Monthly Basis	Current on a Monthly Basis

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	233,353	245,951	245,951	238,925
Supplies	3,206	3,000	3,000	6,000
Services	16,008	15,426	18,426	19,854
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	252,567	264,377	267,377	264,779

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	252,567	264,377	267,377	264,779
TOTAL	252,567	264,377	267,377	264,779

Personnel Summary

POSITIONS	4.00	4.00	4.00	4.00
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INTERNAL AUDIT

Mission Statement

To serve the citizens of Guilford County by providing consulting and audit services that help County government reduce risk with proper internal controls and promote accountability through efficient and effective use of resources.

Performance Measures

	FY 04	FY 05	FY 06
Prepare and Issue Audit Reports	13	12	12
Identify Potential Additional Revenue and/or Cost Reductions	\$400,000	\$400,000	\$400,000
Performance Monitoring Projects	25	20	20
Perform Follow-Up Reviews of Previously Conducted Audits to Ensure Compliance with Audit Recommendations	2	2	2
Special Projects or Teams	11	12	12
Hours of Assistance to External Auditors	175	175	175
Productivity (Direct Time / Available Time)	70%	75%	75%
Recommendations Accepted by Management	92%	90%	90%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	286,072	307,878	307,678	332,508
Supplies	1,094	1,490	1,690	2,686
Services	5,429	6,304	6,304	5,850
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	292,595	315,672	315,672	341,044

Revenue Source

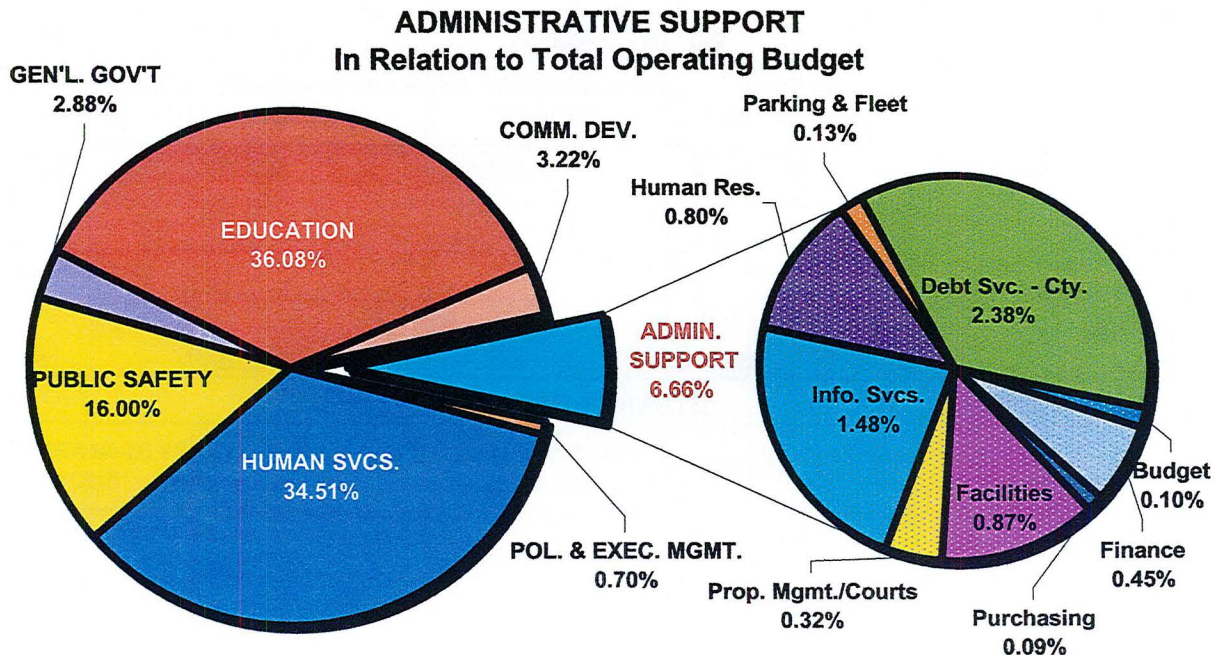
	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	5	0	0	0
Fund Balance	0	0	0	0
County	292,590	315,672	315,672	341,044
TOTAL	292,595	315,672	315,672	341,044

Personnel Summary

POSITIONS	4.00	4.00	4.00	4.00
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**GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS
APPROVED BUDGET - FY 2005-06**

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY 03-04	APPROVED BUDGET FY 04-05	AMENDED BUDGET FY 04-05	APPROVED BUDGET FY 05-06
ADMINISTRATIVE SUPPORT				
Budget Management & Evaluation	\$ 563,878	\$ 542,559	\$ 542,559	\$ 534,676
Finance	\$ 1,996,511	\$ 2,207,469	\$ 2,300,281	\$ 2,359,565
Purchasing	\$ 349,929	\$ 407,432	\$ 407,432	\$ 451,379
Facilities	\$ 4,122,319	\$ 4,652,667	\$ 4,844,002	\$ 4,538,220
Property Management/Courts	\$ 1,375,563	\$ 1,374,875	\$ 1,647,123	\$ 1,649,925
Information Services	\$ 6,763,654	\$ 7,661,827	\$ 9,598,306	\$ 7,694,431
Human Resources	\$ 2,615,464	\$ 3,155,936	\$ 3,076,023	\$ 4,152,754
Parking & Fleet Operations	\$ 604,855	\$ 775,707	\$ 790,313	\$ 694,459
Debt Service - County	\$ 11,789,425	\$ 11,132,389	\$ 11,132,389	\$ 12,431,667
Total	\$ 30,181,598	\$ 31,910,861	\$ 34,338,428	\$ 34,507,076
Staffing Level	176.00	175.00	175.00	174.00



BUDGET MANAGEMENT & EVALUATION

Mission Statement

To prepare and maintain an annual budget in an effective and efficient manner that is consistent with the goals and objectives of the Board of County Commissioners, in accordance with the Local Government Budget and Fiscal Control Act. Also, to incorporate benchmarking, an effective performance measurement system, program evaluation and a comprehensive computer network system.

Performance Measures

	FY 04	FY 05	FY 06
Budget Ordinance Amendments Presented to Board	239	243	272
Time-frame for Processing Amendments after Board	1 day	1 day	1 day
Budget Transfers	273	242	139
Agenda Item Reviews	4 days	4 days	4 days
Develop "Benchmarking" to Show Service Levels and Impact of Service Delivery	Yes	Yes	Yes
Cost Containment Waivers Reviewed/Processed	200	291	43
Achieve the GFOA Distinguished Budget Presentation Award	Yes	Yes	Will Submit FY 05-06 Budget Document

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	555,237	532,584	529,784	516,859
Supplies	5,411	6,150	6,150	9,250
Services	3,230	3,825	6,625	8,567
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	563,878	542,559	542,559	534,676

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	563,878	542,559	542,559	534,676
TOTAL	563,878	542,559	542,559	534,676

Personnel Summary

POSITIONS	6.00	6.00	6.00	5.00
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FINANCE

Mission Statement

To administer and manage the County's fiscal affairs in compliance with laws and regulations and in conformity with generally accepted accounting principles in an efficient and cost-effective manner. Efficiency involves the continued monitoring of procedures for improvements to absorb the continually increasing volume of transactions. Cost-effectiveness is achieved through increased efficiency and cost reductions well as maximization of revenues.

Performance Measures

	FY 04	FY 05	FY 06
# of Vouchers + # of Checks per A/P Employee	20,190	20,500	20,500
# of Checks or Deposit Advices per P/R Employee	13,470	13,400	13,600
# of A/R statements + # of Payments per A/R Employee	42,100	38,000	38,000
Basis Points Over (Under) Average Annual Trust Yield (NOTE: FY 90 = 39)	36	15	15
# of Software Programs Written	131	120	100
Grants Monitored	278	280	275
Contracts Pre-audited	746	740	740
Achieve the Certificate of Achievement for Excellence in Financial Reporting from GFOA	Yes	Yes	Yes
Obtain a Clean Audit Opinion on Annual Financial	Yes	Yes	Yes

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,860,101	2,011,667	2,011,667	2,164,179
Supplies	27,294	60,000	54,950	60,000
Services	109,116	135,802	233,664	135,386
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,996,511	2,207,469	2,300,281	2,359,565

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	123,282	63,200	63,200	65,490
Fund Balance	0	0	0	0
County	1,873,229	2,144,269	2,237,081	2,294,075
TOTAL	1,996,511	2,207,469	2,300,281	2,359,565

Personnel Summary

POSITIONS	28.00	28.00	28.00	29.00
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PURCHASING

Mission Statement

To serve the citizens of Guilford County by providing all County departments the necessary equipment, services, and supplies of the best quality, performance and value. To afford every supplier an equal opportunity to participate in the procurement process, while operating within the NC purchasing laws and Guilford County policies. To properly maintain, assign and dispose of surplus personal property according to applicable laws and procedures.

Performance Measures

	FY 04	FY 05	FY 06
Price Only Contracts	93	93	94
Continuous Type Contracts	83	83	87
General Service/Equipment Contracts	115	120	125
Time and Material Contracts	31	38	45
Purchase Orders Issued	8,868	8,600	10,343
FY Dollar Volume Total ('000)	\$86,316	\$85,000	\$92,716
Average Dollar per Purchase Order	\$9,733	\$9,884	\$8,964
Bids Proposals (Informal & Formal)	100	100	118
Telephone and Fax Quotes	950	1,000	1,050
Contracts/Amendments	200	200	225
Suppliers Assigned Vendor Numbers	18,095	18,200	17,484
Active Suppliers	10,475	10,537	17,484
Surplus Auctions Net Revenue (3/year)	\$100,000	\$147,900	\$159,403

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	275,659	382,335	369,335	410,429
Supplies	2,395	4,000	13,706	10,500
Services	71,875	21,097	24,391	30,450
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	349,929	407,432	407,432	451,379

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	349,929	407,432	407,432	451,379
TOTAL	349,929	407,432	407,432	451,379

Personnel Summary

POSITIONS	6.00	7.00	7.00	7.00
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FACILITIES		Summary
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Summary

[illegible]

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	2,575,026	2,714,904	2,714,904	2,875,509
Supplies	665,909	818,800	825,485	770,320
Services	881,384	1,118,963	1,303,613	892,391
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	4,122,319	4,652,667	4,844,002	4,538,220

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	813,726	814,536	814,536	804,465
Fund Balance	0	0	0	0
County	3,308,593	3,838,131	4,029,466	3,733,755
TOTAL	4,122,319	4,652,667	4,844,002	4,538,220

Personnel Summary

POSITIONS	57.00	56.00	56.00	56.00
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FACILITIES**Administration****Mission Statement**

This program handles all aspects of Administration for all sub-units within the Buildings unit, such as payroll, processing of all work orders, requisitions and purchase orders. Administration is also responsible for Central Supply, which stocks supplies for various jobs performed within the Buildings unit, as well as janitorial supplies for various departments.

Performance Measures

	FY 03	FY 04	FY 05
Work Orders Processed (Monthly)	450	450	450
Continue to Work w/OSHA and EPA on New Lead Paint Regulations			
Work with Engergy Consultant to lower utility costs			

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	462,207	487,039	487,039	518,129
Supplies	143,714	164,450	167,458	163,925
Services	4,968	6,036	6,036	5,791
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	610,889	657,525	660,533	687,845

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	610,889	657,525	660,533	687,845
TOTAL	610,889	657,525	660,533	687,845

Personnel Summary

POSITIONS	7.00	7.00	7.00	7.00
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FACILITIES**Buildings****Mission Statement**

The function of this program is to provide maintenance of County facilities, special maintenance projects and lawns/grounds.

Performance Measures

	FY 04	FY 05	FY 06
Utilize labor from Prison Farm, Jail, & State Inmate Work Program (Misc. Jobs)	25 projects	30 projects	33 projects
Utilize Agricultural Center (Information, Training & Services)			
Complete Maintenance Within Budgeted Funds			

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	3,801	6,750	7,588	6,625
Services	1,330,392	1,667,350	1,848,259	1,396,198
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,334,193	1,674,100	1,855,847	1,402,823

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	799,710	804,036	814,536	804,465
Fund Balance	0	0	0	0
County	534,483	870,064	1,041,311	598,358
TOTAL	1,334,193	1,674,100	1,855,847	1,402,823

Personnel Summary

POSITION	0.00	0.00	0.00	0.00
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FACILITIES**Operations****Mission Statement**

This program is to provide general and mechanical maintenance service for user departments throughout the County. Also to supervise and provide janitorial service for County Facilities.

Performance Measures

	FY 04	FY 05	FY 05
State Inmate Work Program, Jail & Prison Farm Labor for Painting, Changing Light Bulbs, Cleaning and Maintenance Projects		10 projects	
Continue Multi-craft Training		All Staff	All Staff
Customer Satisfaction Quarterly Survey Score (Range - 1-5)	4	4	4

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,889,688	2,005,438	2,005,438	2,117,326
Supplies	29,283	45,600	48,439	45,050
Services	10,192	19,685	19,725	16,060
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,929,163	2,070,723	2,073,602	2,178,436

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	14,016	10,500	0	0
Fund Balance	0	0	0	0
County	1,915,147	2,060,223	2,073,602	2,178,436
TOTAL	1,929,163	2,070,723	2,073,602	2,178,436

Personnel Summary

POSITIONS	43.00	43.00	43.00	43.00
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FACILITIES**Distribution Services****Mission Statement**

To provide mail services at the lowest possible cost on a quality and reliable basis, operated at the lowest possible cost from three mail rooms (2 in Greensboro and 1 in High Point).

Performance Measures

	FY 04	FY 05	FY 06
Percent Outgoing Mail Presorted	45.00%	45.00%	45.00%
# of Daily Stops (est.)	223	200	200
# of Outgoing Pieces (est.)	1,100,000	1,100,000	1,100,000
Saving from Presort - Barcode Required (est.)	\$33,000	\$33,000	\$33,000

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	223,131	222,427	222,427	240,054
Supplies	489,111	602,000	602,000	554,720
Services	(464,168)	(574,108)	(570,407)	(525,658)
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	248,074	250,319	254,020	269,116

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	248,074	250,319	254,020	269,116
TOTAL	248,074	250,319	254,020	269,116

Personnel Summary

POSITIONS	7.00	6.00	6.00	6.00
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PROPERTY MANAGEMENT	<i>Summary</i>
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PROPERTY MANAGEMENT	<i>Summary</i>
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PROGRAM / ACTIVITY	FY 03 (actual)	FY 04 (approved)	FY 04 (amended)	FY 05
Property Mgmt./Engineering Courts	215,690 1,159,873	227,132 1,147,743	250,824 1,396,299	281,020 1,368,905
Total - Property Mgmt.	1,375,563	1,374,875	1,647,123	1,649,925

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	326,296	336,231	341,623	374,460
Supplies	157,944	160,460	190,738	173,465
Services	891,323	878,184	1,114,762	1,102,000
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,375,563	1,374,875	1,647,123	1,649,925

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	1,048,210	1,027,800	1,212,095	1,085,900
Fund Balance	0	0	0	0
County	327,353	347,075	435,028	564,025
TOTAL	1,375,563	1,374,875	1,647,123	1,649,925

Personnel Summary

POSITIONS	5.00	5.00	5.00	5.00
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PROPERTY MANAGEMENT**Administration****Mission Statement**

The Property Management Division will strive to effectively manage all County properties and maximize return on investments. This division will continue to administer all County real estate transactions including leasing. Property Management also oversees all Courts areas and Capital Building Projects.

Performance Measures

	FY 04	FY 05	FY 06
Property Management Annual Rental Revenue	\$1,848,464	\$1,821,800	\$1,874,900
Capital Projects (planning or construction stage)	5	3	5

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	209,655	216,968	222,360	243,080
Supplies	2,335	2,200	1,200	1,200
Services	3,700	7,964	27,264	36,740
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	215,690	227,132	250,824	281,020

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	215,690	227,132	250,824	281,020
TOTAL	215,690	227,132	250,824	281,020

Personnel Summary

POSITIONS	3.00	3.00	3.00	3.00
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PROPERTY MANAGEMENT**Courts****Mission Statement**

To provide mandated (and non-mandated) physical space and services to the State Courts System in this judicial district. Courts are also provided non-physical services such as access to National Police Information Network computer generated juror list, files, and data support services. Mandates require the County to supply the Court System with offices, utilities, maintenance and furniture.

The Law Library provides court officials, attorneys, and the public access to legal information. Two law libraries are staffed and maintained, one in High Point and one in Greensboro. The librarians instruct patrons in the use of legal materials and aid patrons in finding answers to legal questions through print and database sources.

Performance Measures

	FY 03	FY 05	FY 06
Space Allocated for Two Court Facilities	254,766 sq. ft.	254,766 sq. ft.	254,766 sq. ft.
Number of Law Library Patrons Served (est.)	12,500	11,900	11,900
Number of Inquiries Concerning Database Research	2,000	2,219	2,200

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	116,641	119,263	119,263	131,380
Supplies	155,609	158,260	189,538	172,265
Services	887,623	870,220	1,087,498	1,065,260
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,159,873	1,147,743	1,396,299	1,368,905

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	1,048,210	1,027,800	1,212,095	1,085,900
Fund Balance	0	0	0	0
County	111,663	119,943	184,204	283,005
TOTAL	1,159,873	1,147,743	1,396,299	1,368,905

Personnel Summary

POSITIONS	2.00	2.00	2.00	2.00
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INFORMATION SERVICES				Summary
PROGRAM / ACTIVITY	FY 04 (actual)	FY 05 (approved)	FY 05 (amended)	FY 06
Administration	337,287	365,281	365,505	356,768
Computer Services	3,024,843	3,549,624	5,627,879	3,561,438
Technical Support Services	1,645,828	1,796,171	1,810,171	1,877,520
Application Software	1,272,631	1,317,695	1,276,695	1,337,182
Telecommunications	483,065	633,056	518,056	561,523
Total - Information Services	6,763,654	7,661,827	9,598,306	7,694,431

Mission Statement

To be the facilitator for the implementation of efficient business systems through continually evolving information technology.

- >Engender the commitment to improve business processes based on readily available technologies.*
- >Commit to the exploration and integration of available technology for the continual improvement of business processes.*
- >Focus on developing and maintaining relevant core competencies in constantly evolving technologies.*
- >To promote the development of new ideas through the exposure to, and understanding of, evolving technologies.*
- >Encourage and maintain a culture of flexibility and acceptance.*

Performance Measures

	FY 04	FY 05	FY 06
Department has worked throughout the year to establish performance measurements that will provide valuable feedback to county manager and commissioners on how department is performing.	100%	100%	100%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	3,924,084	4,242,617	4,201,357	4,263,691
Supplies	162,242	71,536	177,498	108,212
Services	2,634,582	2,992,666	3,645,216	3,050,533
Depreciation	0	0	0	0
Capital Outlay	42,746	355,008	1,574,235	271,995
TOTAL	6,763,654	7,661,827	9,598,306	7,694,431

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
Other	577,509	130,000	130,000	130,000
Fund Balance	0	0	0	0
County	6,186,145	7,531,827	9,468,306	7,564,431
TOTAL	6,763,654	7,661,827	9,598,306	7,694,431

Personnel Summary

POSITIONS	53.00	53.00	53.00	52.00
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INFORMATION SERVICES

Administration

Mission Statement

Administration supports two departments (Information Services and Geographical Information Systems), coordinating all activities to ensure effective and efficient departmental operations and service delivery. Administrative work includes referring County departments, outside vendors and agencies to appropriate staff for planning, developing and implementing new projects. Administrative support also includes budgeting, billing, accounting, and contract negotiations; and miscellaneous personnel and administrative support activities.

Performance Measures

	FY 04	FY 05	FY 06
Pursue all cost savings available including outsourcing or eliminating non-core functions	100%	100%	100%
Provide prompt and efficient daily support services to both the internal office as well as outside users	99%	97%	99%
Oversee County-wide IT projects to ensure that projects are completed within the budget limitations and time-frames.	100%	100%	95%
Monitor PC Procurement, Training and PC Maintenance contracts to ensure that the vendors have met their contractual obligations	N/A	N/A	100%
Complete new rate calculations within the first month of the new FY and begin outside DP billing in a timely manner after the beginning of FY (Goal: 3 months)	N/A	N/A	90%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	322,501	337,019	337,019	339,667
Supplies	3,287	3,357	3,557	4,531
Services	11,499	24,905	24,929	12,570
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	337,287	365,281	365,505	356,768

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
Other	0	0	0	0
Fund Balance	0	0	0	0
County	337,287	365,281	365,505	356,768
TOTAL	337,287	365,281	365,505	356,768

Personnel Summary

POSITIONS	4.00	4.00	4.00	4.00
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INFORMATION SERVICES**Computer Services****Mission Statement**

The Computer Services Division operates the County's Enterprise Computing environment. They provide interactive processing and support to the County and external agencies. Computer Services' staff verifies the successful completion and prepares distribution to customer locations.

Performance Measures

	FY 04	FY 05	FY 06
Reduce the number of hours per month determining and recovering from production errors by 25%.	99%	99%	discontinued
Uninterrupted hardware services Monday thru Friday 8:00 am - 5:00 pm on Mainframe and Servers	99%	99%	98%
Completion of remote access/VPN requests within 8 working hours from receipt	N/A	N/A	99%
Process Daily & Monthly Tax bills (print, insert, seal, postmark, and have ready for mailing within 2 business days.	90%	92%	92%
Uninterrupted network services Monday thru Sunday, 24x7	98%	98%	98%
Uninterrupted Data infrastructure services 7x24 (except for scheduled maintenance	98%	98%	99%
Complete security trouble calls within 24 hours	N/A	N/A	98%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	703,728	769,698	762,438	719,469
Supplies	145,891	36,764	125,526	30,650
Services	2,132,478	2,388,154	3,165,680	2,539,324
Depreciation	0	0	0	0
Capital Outlay	42,746	355,008	1,574,235	271,995
TOTAL	3,024,843	3,549,624	5,627,879	3,561,438

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
Other	575,092	130,000	130,000	130,000
Fund Balance	0	0	0	0
County	2,449,751	3,419,624	5,497,879	3,431,438
TOTAL	3,024,843	3,549,624	5,627,879	3,561,438

Personnel Summary

POSITIONS	12.00	12.00	12.00	11.00
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INFORMATION SERVICES

Technical Support Services

Mission Statement

Technical Support Services provides technical support for integrated enterprise computing solutions. The staff installs and maintains system software and communication networks, manages data resources and security, provides training and support for PC/LAN systems and end-user tools, and provides consultation and technical support for all hardware platforms enhancing Excellent Customer Services.

Performance Measures

	FY 04	FY 05	FY 06
Uninterrupted network services Monday thru Friday, 8:00 am - 5:00 pm	98%	98%	
Completion of all APPROVED communication changes in 24 hours	99%	99%	99%
From receipt of PC request to installation, all request completed in 30 days after vendor receives PO.	99%	97%	98%
From receipt of trouble call: Help Desk	98%	97%	
Ticket escalated to Tier 1 within 1 hour	N/A	N/A	99%
Resolution of non-county employees within 1 Day	N/A	N/A	99%
Work orders assigned withing 1 hour of receipt	N/A	N/A	99%
Tier 1:	98%	98%	98%
Tickets closed within 4 hours	N/A	N/A	98%
Tickets escalated to hardware vendor within 4 hours	N/A	N/A	98%
Tickets escalated to Tier 2 within 1 day	N/A	N/A	98%
Work order closed within 1 day	99%	98%	98%
Tier 2:			
Tickets closed within same business day	N/A	N/A	98%
Work orders closed within 1	N/A	N/A	99%
Completion of requests for mainframe IDs and RACF requests within 8 working hours from receipt	99%	99%	99%
Ability to do archiving on monthly basis	N/A	N/A	99%
Provide forensics information on intrusion into the County Network	99%	N/A	99%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,605,533	1,745,294	1,752,294	1,789,891
Supplies	10,606	22,170	22,170	60,966
Services	29,689	28,707	35,707	26,663
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,645,828	1,796,171	1,810,171	1,877,520

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
Other	0	0	0	0
County	1,645,828	1,796,171	1,810,171	1,877,520
TOTAL	1,645,828	1,796,171	1,810,171	1,877,520

Personnel Summary

POSITIONS	22.00	22.00	22.00	22.00
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INFORMATION SERVICES**Application Software****Mission Statement**

Application Software Services develops information systems, implements application software packages, maintains and enhances existing systems to support County departments in fulfilling their operational responsibilities and provision of services to the public. Services provided include needs and workflow assessments, identification of requirements, assistance with development of RFP's and evaluation of application packages, development and/or selection of software packages and interfaces, user documentation/procedures, system and operational documentation/procedures, user training, and implementation of systems.

Performance Measures

	FY 04	FY 05	FY 06
Complete all applications projects on time within budgets	97%	98.50%	99.83%
Remain competitive with applications hourly rate vs. external consulting	100%	100%	100%
All applications will be available during prime shift.	99%	99%	99%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,189,101	1,251,371	1,210,371	1,267,774
Supplies	685	4,245	4,245	4,245
Services	82,845	62,079	62,079	65,163
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,272,631	1,317,695	1,276,695	1,337,182

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
Other	0	0	0	0
Fund Balance	0	0	0	0
County	1,272,631	1,317,695	1,276,695	1,337,182
TOTAL	1,272,631	1,317,695	1,276,695	1,337,182

Personnel Summary

POSITIONS	13.00	13.00	13.00	13.00
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INFORMATION SERVICES**Telecommunications****Mission Statement**

The Telecommunications Group was created to administer, manage, operate, and maintain the telecommunication systems, and provide and administer telephone services for Guilford County Government.

Performance Measures

	FY 04	FY 05	FY 06
Average # of Work Orders Completed Monthly	66	93	696-58/mo
Average # of Trouble Reports Handled Monthly	185	56	588-49/mo
# of Voice Mail Users Supported Annually	1951 1517 - GSO 434 - HP	1911 1488-GSO 423 - HP	2103 1670-GSO 433-HP
Completion of telecom work orders involving Telco vendors by posted due date	N/A	N/A	98%
Completion of normal telecom work orders within two (2) working days.	N/A	N/A	98%
Address trouble and contact the users call within 24 hours	N/A	N/A	98%
Completion of trouble calls (not involving external vendors) within two (2) working days	N/A	N/A	99%
Completion of trouble calls involving external vendors within five (5) working days	N/A	N/A	99%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	103,221	139,235	139,235	146,890
Supplies	1,773	5,000	22,000	7,820
Services	378,071	488,821	356,821	406,813
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	483,065	633,056	518,056	561,523

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
Other	2,417	0	0	0
Fund Balance	0	0	0	0
County	480,648	633,056	518,056	561,523
TOTAL	483,065	633,056	518,056	561,523

Personnel Summary

POSITIONS	2.00	2.00	2.00	2.00
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Summary

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Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	2,384,721	2,801,954	2,801,954	3,904,460
Supplies	43,430	72,100	70,050	39,300
Services	187,313	281,882	204,019	208,994
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	2,615,464	3,155,936	3,076,023	4,152,754

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	16,403	23,900	23,900	0
Fund Balance	0	0	0	0
County	2,599,061	3,132,036	3,052,123	4,152,754
TOTAL	2,615,464	3,155,936	3,076,023	4,152,754

Personnel Summary

POSITIONS	19.00	18.00	18.00	18.00
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HUMAN RESOURCES

Human Resources

Mission Statement

To provide comprehensive, cost-effective, responsive, and quality human resources services to County departments, employees, and citizens while maintaining compliance with applicable laws and regulations. This will be achieved by aggressively seeking innovative strategies which contribute to effective employment planning and Human Resources management for the County's operating and staff departments.

Performance Measures

	FY 04	FY 05	FY 06
Compensation Systems	Shift classification/compensation methodology to a market-based process; respond to departmental needs for individual position reviews as needed primarily utilizing compensation data obtained through appropriate Internet-based sites.	Continue market-based classification/compensation methodology; respond to departmental requests for individual position reviews as needed, primarily utilizing compensation data obtained through appropriate Internet-based sites.	Conduct regular market-based comparisons for benchmarked positions to assure salary equity and competitiveness.
Recruitment / Selection	Monitor and evaluate random drug testing procedures to ensure maximum efficiency.	Implement capability for applicants to complete and submit employment applications on line, thereby alleviating a plethora of paperwork required of applicants who wish to apply for multiple positions.	Serve as end user contact for eRecruit to facilitate efficient operation of online application process.
Benefits	Review & evaluate additional voluntary benefits for inclusion in 2004.	Streamline the open enrollment process. Move to Intranet-based communication.	Continue to close monitor issues re: coverage levels and cost containment of health care plan. Phase in eBenefit module of PeopleSoft to streamline enrollment, eligibility maintenance and coverage changes.
Administrative / Employee Relations / Training	Implement optional employee exit interviews process and provide resulting feedback to appropriate departmental management. Increase H.R. sponsored training opportunities countywide.	Secure approval and facilitate dissemination of revised personnel regulations that ensure compliance for retaining the County's substantial equivalency exemption from the NC Office of State Personnel.	Enhance countywide training opportunities to encourage more efficient operations. Provide technical support for eRecruit and Intranet.
HRMS	Upgrade payroll System to current version (PeopleSoft 8.03) for implementation in August/September '03 (includes training/testing by HRMS staff and end user training by HRMS staff to appropriate department staff).	Implementation of modified and streamlined random drug testing program for the County's public safety classifications, excluding Law Enforcement that handles its own. Continue to address items that stem from recent upgrade issues, ongoing enhancement of system reporting capabilities, and encouragement of more utilization by departments.	Test, finalize procedures and implement eRecruit module in PeopleSoft to allow for online application submission, tracking and screening. Continue to provide system support for additional applications; develop and generate requested reports for County Management and media.

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,103,361	1,176,944	1,176,944	1,254,430
Supplies	30,920	40,300	38,250	32,500
Services	105,937	172,817	108,937	99,929
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,240,218	1,390,061	1,324,131	1,386,859

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Other	20	0	0	0
County	1,240,198	1,390,061	1,324,131	1,386,859
TOTAL	1,240,218	1,390,061	1,324,131	1,386,859

Personnel Summary

POSITIONS	19.00	18.00	18.00	18.00
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HUMAN RESOURCES

Incentive Programs

Mission Statement

Incentive Programs provide both cash and non-cash incentives to build employee morale (through the funding of the Incentive Council and related efforts) and to recognize employee excellence and achievement on a number of levels: individual performance and longevity; groups accomplishments and special project efforts. Incentive programs are designed to complement the County's compensation plan by offering a means to recognize exemplary effort and to honor employees reaching service milestones.

Performance Measures

	FY 04	FY 05	FY 065
Employee Service Awards	298	356	430
Employees' Award Banquet Attendees	250	250	250
Retiree Luncheon Attendees	400	300	300
Retirees' Health Insurance (Participants receiving partial County contributions)	280	314	3,687

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,281,360	1,625,010	1,625,010	2,650,030
Supplies	12,510	31,800	31,800	6,800
Services	81,376	109,065	95,082	109,065
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,375,246	1,765,875	1,751,892	2,765,895

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	16,383	23,900	23,900	0
Fund Balance	0	0	0	0
County	1,358,863	1,741,975	1,727,992	2,765,895
TOTAL	1,375,246	1,765,875	1,751,892	2,765,895

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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PARKING/FLEET OPERATIONS

Mission Statement

To provide adequate parking facilities for public and employees in a fair and equitable manner and provide the most economical and efficient transportation for County departments and personnel.

Performance Measures

	FY 04	FY 05	FY 06
Vehicles Owned	160	157	152
Miles Driven (est.)	1,750,000	1,700,000	1,600,000
Avg. Mileage of Retired Vehicles	100,000	100,000	100,000
Avg. Operational Cost / Mile	\$0.15	\$0.15	\$0.20
Number of Staff Assigned Parking Spaces	1,943	1,452	1,451
Number of Public Parking Spaces	702	644	644
Number of additional spaces needed	812	884	977

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	137,264	141,407	141,407	152,575
Supplies	1,422	6,750	6,750	6,750
Services	308,213	443,180	441,980	410,504
Human Services Assistance	0	0	0	0
Capital Outlay	157,956	184,370	200,176	124,630
TOTAL	604,855	775,707	790,313	694,459

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	
State Shared	0	0	0	
Federal	0	0	0	
Other	378,329	334,804	334,804	324,546
Fund Balance	0	0	0	
County	226,526	440,903	455,509	369,913
TOTAL	604,855	775,707	790,313	694,459

Personnel Summary

POSITIONS	2.00	2.00	2.00	2.00
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DEBT SERVICE

County

Mission Statement

To account for the payment of principal, interest, and related fiscal agency fees on general obligation bonds and notes in accordance with applicable laws and regulations.

Performance Measures

	FY 04	FY 05	FY 06
Amount of Principal Payment	\$ 8,696,925	\$ 7,308,389	\$ 8,346,492
Amount of Interest and Other Fees	\$ 3,092,500	\$ 3,824,000	\$ 4,085,175

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services (Debt Service)	11,789,425	11,132,389	11,132,389	12,431,667
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	11,789,425	11,132,389	11,132,389	12,431,667

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	854,599	825,400	825,400	825,400
Fund Balance	0	0	0	0
County	10,934,826	10,306,989	10,306,989	11,606,267
TOTAL	11,789,425	11,132,389	11,132,389	12,431,667

Personnel Summary

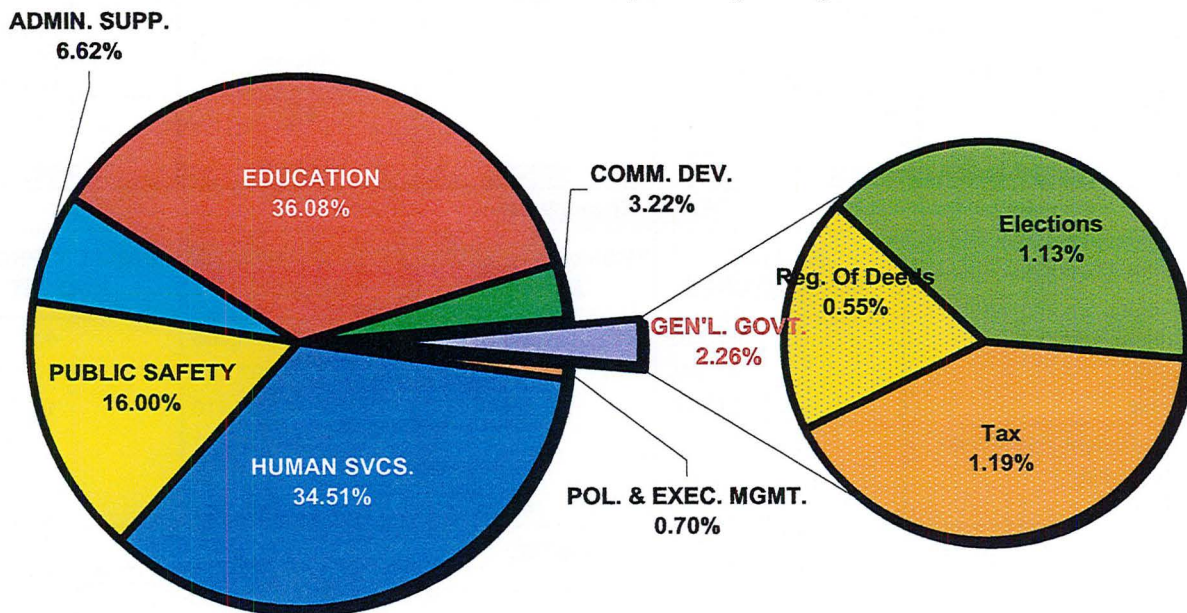
POSITIONS	0.00	0.00	0.00	0.00
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**GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS
APPROVED BUDGET - FY 2005-06**

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY 03-04	APPROVED BUDGET FY 04-05	AMENDED BUDGET FY 04-05	APPROVED BUDGET FY 05-06
GENERAL GOVERNMENT				
Tax Department	\$ 5,442,672	\$ 6,018,860	\$ 6,055,656	\$ 6,212,917
Register of Deeds	\$ 1,924,983	\$ 2,633,172	\$ 2,634,293	\$ 2,883,797
Board of Elections	\$ 1,817,111	\$ 2,625,695	\$ 2,928,135	\$ 5,900,270
Total	\$ 9,184,766	\$ 11,277,727	\$ 11,618,084	\$ 14,996,984
Staffing Level	129.75	129.75	132.00	131.00

**GENERAL GOVERNMENT
In Relation to Total Operating Budget**



TAX DEPARTMENT

Mission Statement

To list, appraise and assess real and personal property taxation, and to collect property taxes levied by the Board of County Commissioners. The revenue collected after equitable valuations are established is necessary to support the variety of services which the County government provides its citizens.

Performance Measures

	FY 04	FY 05	FY 06
# of Real Property Appraisals	100,000	100,000	13,000
# of Real Property Transfers	20,150	20,150	20,150
# of Tax Maps Updated	2,100	2,100	2,100
# of Individual Personal Property Accounts Processed	113,418	114,250	115,000
# of Business Personal Property Accounts Processed	18,413	19,000	18,500
# of Business Listings Audited	350	350	375
# of Privilege Licenses Sold	2,200	2,300	2,300
Tax Collection Rate	99%	99%	99%
# of Registered Vehicles Appraised	354,096	360,000	365,000
# of Real Property Appeals Processed	321	822	1,000
# of Personal Property Appeals Processed	10,525	10,525	10,500

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 04-05 APPROVED BUDGET
Personnel Services	4,353,082	4,673,046	4,673,046	4,982,569
Supplies	140,995	197,400	197,400	190,200
Services	939,200	1,148,414	1,185,210	1,040,148
Human Service Assistance	0	0	0	0
Capital Outlay	9,395	0	0	0
TOTAL	5,442,672	6,018,860	6,055,656	6,212,917

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	1,238,395	1,350,347	1,350,347	1,413,927
Fund Balance	0	0	0	0
County	4,204,277	4,668,513	4,705,309	4,798,990
TOTAL	5,442,672	6,018,860	6,055,656	6,212,917

Personnel Summary

POSITIONS	86.75	85.75	88.00	83.00
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REGISTER OF DEEDS

Mission Statement

To serve the needs of the public with efficiency and courtesy and to deliver the highest degree of quality service to our users in the most cost-effective manner.

Performance Measures

	FY 04	FY 05	FY 06
Real Estate Documents/Pages Processed	656,458	691,835	541,936
Vital Records Recorded and Issued	59,058	61,126	63,240
Marriage Licenses Issued	3,520	3,701	3,304
Vault Records Processed	77,614	111,843	64,596
Cancellations	33,568	53,192	28,818
UCC's Files (Fixture only Effective 7/01/01)	2,190	1,193	1,626
UCC Terminations (Effective 7/01/01-Sec. Of State Only)	0	0	0
Deeds Recorded	17,284	20,298	21,420
Deeds of Trust Recorded	42,890	50,130	36,196
Vault Copies	75,732	102,496	58,808
Copies-Births, Deaths, Marriages	41,742	44,929	44,702

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,617,275	1,765,214	1,765,214	1,953,148
Supplies	81,423	92,400	128,513	113,000
Services	226,285	313,558	459,566	281,649
Human Service Assistance	0	0	0	0
Capital Outlay	0	462,000	281,000	536,000
TOTAL	1,924,983	2,633,172	2,634,293	2,883,797

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	6,727,843	5,794,858	5,794,858	6,149,012
Fund Balance	546,470	76,006	76,006	162,521
County	(5,349,330)	(3,237,692)	(3,236,571)	(3,427,736)
TOTAL	1,924,983	2,633,172	2,634,293	2,883,797

Personnel Summary

POSITIONS	30.00	30.00	30.00	32.00
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BOARD OF ELECTIONS

Mission Statement

To provide all qualified citizens with the opportunity to vote in fair, accurate, open elections, according to Constitutional and Statutory rights and requirements.

Performance Measures

	FY 04	FY 05	FY 06
Contested Elections	None	2	None
Time Election Results are Available on Election Night	9:00 p.m.	11:30 p.m.	9:00 p.m.
Official Results to the State Board of Elections	Accurate & On Time	Accurate & On Time	Accurate & On Time
# of Precincts with Average Voting Lines of Less than 30 Minutes	159 of 159 Precincts	159 of 159 Precincts	159 of 159 Precincts
Participation in School and Civic Organizations' Elections Events	21 Events	23 Events	20+ Events

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,003,235	1,428,938	1,465,927	1,402,694
Supplies	111,502	559,125	704,046	3,899,123
Services	702,374	629,632	758,162	598,453
Human Service Assistance	0	0	0	0
Capital Outlay	0	8,000	0	0
TOTAL	1,817,111	2,625,695	2,928,135	5,900,270

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	80,592	0	0
State Shared	0	0	0	0
Federal	0	282,698	591,507	2,832,429
Other	242,165	3,000	3,000	323,050
Fund Balance	5,053	5,053	5,053	5,053
County	1,569,893	2,254,352	2,328,575	2,739,738
TOTAL	1,817,111	2,625,695	2,928,135	5,900,270

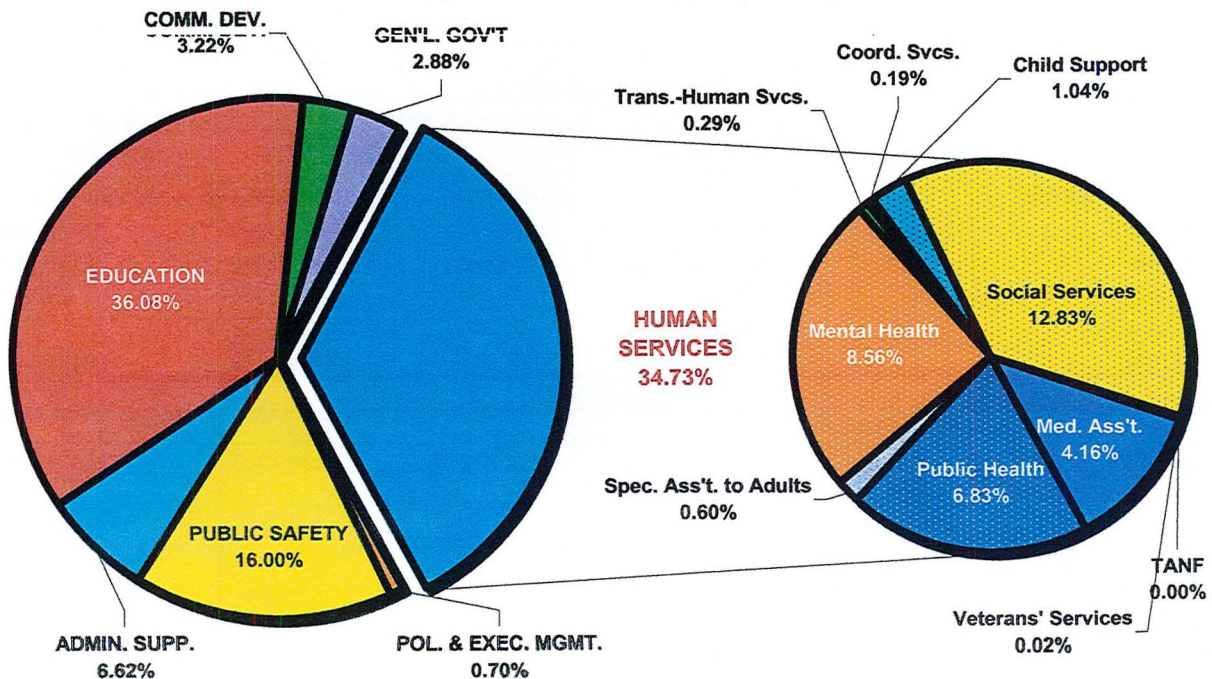
Personnel Summary

POSITIONS	13.00	14.00	14.00	16.00
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**GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS
APPROVED BUDGET - FY 2005-06**

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY 03-04	APPROVED BUDGET FY 04-05	AMENDED BUDGET FY 04-05	APPROVED BUDGET FY 05-06
HUMAN SERVICES				
Public Health	\$ 31,413,976	\$ 33,842,398	\$ 34,103,158	\$ 35,623,143
Mental Health	\$ 38,760,901	\$ 43,647,337	\$ 44,821,651	\$ 44,647,874
Coordinated Services	\$ 666,850	\$ 738,180	\$ 825,050	\$ 965,323
Social Services	\$ 63,535,417	\$ 64,187,125	\$ 66,356,196	\$ 66,917,016
Child Support Enforcement	\$ 4,967,356	\$ 5,417,969	\$ 5,460,016	\$ 5,402,120
Veterans' Services	\$ 61,463	\$ 90,898	\$ 90,898	\$ 92,046
Transportation-Human Services	\$ 1,398,942	\$ 1,430,016	\$ 1,430,016	\$ 1,486,933
Special Assistance to Adults	\$ 3,112,425	\$ 3,204,472	\$ 3,204,472	\$ 3,145,481
Temporary Ass't. to Needy Families	\$ 10,016	\$ 50,000	\$ 50,000	\$ 15,000
Medical Assistance	\$ 16,794,721	\$ 18,592,200	\$ 19,244,200	\$ 21,688,421
Total	\$ 160,722,067	\$ 171,200,595	\$ 175,585,657	\$ 179,983,357
Staffing Level	1,505.85	1,481.35	1,480.10	1,493.00

**HUMAN SERVICES
In Relation to Total Operating Budget**



Summary

PROGRAM / ACTIVITY	FY 04 (actual)	FY 05 (approved)	FY 05 (amended)	FY 06 (approved)
Program Support	7,469,840	7,824,045	7,929,519	7,646,694
Adult Services	11,599,097	12,069,426	12,436,804	13,591,689
Family & Children	9,120,639	9,693,999	9,661,982	10,374,984
Community/Environment	3,224,400	4,254,928	4,074,853	4,009,776
Total - Public Health	31,413,976	33,842,398	34,103,158	35,623,143

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	24,334,077	25,902,913	25,547,554	27,751,479
Supplies	1,549,797	1,880,000	1,999,402	2,040,430
Services	5,409,818	6,001,621	6,433,885	5,793,870
Human Service Assistance	34,335	37,264	37,064	37,364
Capital Outlay	85,949	20,600	85,253	0
TOTAL	31,413,976	33,842,398	34,103,158	35,623,143

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	2,903,759	2,938,838	3,035,803	2,999,208
State Shared	0	0	0	0
Federal	3,298,318	3,695,302	3,932,624	3,682,836
Other	7,399,220	7,738,824	7,665,123	10,325,669
Fund Balance	1,153,290	353,731	367,731	353,731
County	16,659,389	19,115,703	19,101,877	18,261,699
TOTAL	31,413,976	33,842,398	34,103,158	35,623,143

Personnel Summary

POSITIONS	447.60	444.10	446.10	452.00
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PUBLIC HEALTH**Program Support****Mission Statement**

To provide support for the effective and efficient operation and management of the Department of Public Health.

Performance Measures

	FY 04	FY 05	FY 06
Laboratory Tests Performed (Reference and In-house)	136,802	142,046	143,042
Lab Specimens Collected	26,479	26,032	26,722
Contract Audits	26	28	30
State/Federal/Other Grants Monitored	140	140	145
Contracts/Amendments Processed	98	98	100
Petty Cash Audits	10	10	10

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	5,089,011	5,287,505	5,179,199	4,969,272
Supplies	855,292	991,092	1,064,834	1,306,915
Services	1,520,387	1,545,448	1,661,486	1,370,507
Human Service Assistance	0	0	0	0
Capital Outlay	5,150	0	24,000	0
TOTAL	7,469,840	7,824,045	7,929,519	7,646,694

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	178,127	166,747	166,247	166,247
State Shared	0	0	0	0
Federal	179,436	106,807	106,807	153,976
Other	880,933	879,400	899,700	914,382
Fund Balance	990,000	309,368	309,368	309,368
County	5,241,344	6,361,723	6,447,397	6,102,721
TOTAL	7,469,840	7,824,045	7,929,519	7,646,694
POSITIONS	68.83	82.84	82.84	74.87

PUBLIC HEALTH**Adult Services****Mission Statement**

The Adult Health Division assures optimal health for people by promoting healthful lifestyles, controlling the spread of infectious diseases and by providing health care to homebound individuals.

The mission of Women's Health Program is to: (a) enable families and individuals to plan the number and spacing of their children, and (b) provide comprehensive prenatal care for women and newborns to help achieve the healthiest pregnancy outcome possible.

Performance Measures

	FY 04	FY 05	FY 06
STD Clinic visits - Greensboro & HP	5,144	5,500	5,500
TOTAL HIV Tests - All Sites	8,489	9,000	9,000
Offsite HIV Counseling & Testing Visits	5,371	800	1,000
Environmental/Policy Activities (Reach For Health)	391	70	250
CAP units of case management (4 units=1 hour)	34,410	30,000	32,000
Number of Prescriptions filled (all programs)	85,284	66,413	65,000
Percent of all births occurring with the benefit of prenatal care.	New	New	90%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	8,873,654	9,186,209	9,223,625	10,630,897
Supplies	374,100	327,699	436,834	353,534
Services	2,317,008	2,518,554	2,739,281	2,570,194
Human Service Assistance	34,335	36,964	37,064	37,064
Capital Outlay	0	0	0	0
TOTAL	11,599,097	12,069,426	12,436,804	13,591,689

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	1,090,854	1,065,342	1,230,471	984,447
State Shared	0	0	0	0
Federal	988,816	922,035	1,062,485	928,866
Other	3,269,637	3,144,668	3,158,637	5,954,632
Fund Balance	10,000	0	0	0
County	6,239,790	6,937,381	6,985,211	5,723,744
TOTAL	11,599,097	12,069,426	12,436,804	13,591,689

Personnel Summary

POSITIONS	175.28	159.54	161.54	175.40
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PUBLIC HEALTH**Family & Children****Mission Statement**

The mission of the Family & Children's Division is to promote the growth and development of children by providing a vast array of services for youth, ages birth to 18 years.

Performance Measures

	FY 04	FY 05	FY 06
Immunizations			
Outreach Contacts	22,962	8,956	7,000
Child Service Coordination (CSC)			
Units Billed - Medicaid	29,243	28,000	30,000
Units Billed - Non-Medicaid	7,739	7,739	8,000
Maintain % of assigned caseload served - WIC	97%	97%	97%
Percent of Children referred to health care providers by school health nurses will have a follow up contact to determine if care was secured.	New	New	88%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	7,555,779	7,998,640	7,878,735	8,604,350
Supplies	195,918	207,947	225,779	207,540
Services	1,328,387	1,487,112	1,539,732	1,562,794
Human Service Assistance	0	300	0	300
Capital Outlay	40,555	0	17,736	0
TOTAL	9,120,639	9,693,999	9,661,982	10,374,984

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	1,564,879	1,644,649	1,566,898	1,760,414
State Shared	0	0	0	0
Federal	1,574,176	1,550,130	1,690,294	1,857,947
Other	1,797,657	2,179,075	2,079,339	1,896,865
Fund Balance	114,363	44,363	44,363	44,363
County	4,069,564	4,275,782	4,281,088	4,815,395
TOTAL	9,120,639	9,693,999	9,661,982	10,374,984

Personnel Summary

POSITIONS	144.24	146.97	146.97	150.23
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PUBLIC HEALTH**Community/Environment****Mission Statement**

The mission of the Environmental Health Division is to provide a broad range of high quality services, programs and leadership directed to The Community Health Education Unit, also in this activity, services both the department itself and the general public (direct information,

Performance Measures

	FY 04	FY 05	FY 06
Percent of mandated Food, Lodging, and Institutional Program Inspections.	New	New	95.10%
Percent of requested Water Quality services will be provided within five (5) business days.	New	New	80%
Percent of private drinking water wells within 1500 feet of known contaminated high priority sites will be tested within 30 business days.	New	New	100%
Number of Media contacts:			
Internally Generated	66	70	79
Externally Generated	150	150	180
Resulting in printed /reported story	107	110	127

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	2,815,633	3,430,559	3,265,995	3,546,960
Supplies	124,487	353,262	271,955	172,441
Services	244,036	450,507	493,386	290,375
Human Service Assistance	0	0	0	0
Capital Outlay	40,244	20,600	43,517	0
TOTAL	3,224,400	4,254,928	4,074,853	4,009,776

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	69,899	62,100	72,187	88,100
State Shared	0	0	0	0
Federal	555,890	1,116,330	1,073,038	742,047
Other	1,450,993	1,535,681	1,527,447	1,559,790
Fund Balance	38,927	0	14,000	0
County	1,108,691	1,540,817	1,388,181	1,619,839
TOTAL	3,224,400	4,254,928	4,074,853	4,009,776

Personnel Summary

POSITIONS	59.25	54.75	54.75	51.50
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Summary

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Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	18,639,973	19,937,716	19,123,651	21,301,130
Supplies	398,641	395,934	465,952	478,100
Services	19,383,396	22,786,002	24,618,459	22,274,674
Human Service Assistance	338,891	527,685	600,589	593,970
Capital Outlay	0	0	13,000	0
TOTAL	38,760,901	43,647,337	44,821,651	44,647,874

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	14,471,045	14,185,859	18,203,923	19,779,753
State Shared	130,573	127,900	127,900	130,500
Federal	1,227,216	3,039,030	3,036,739	3,074,100
Other	12,963,783	15,716,322	12,816,080	11,218,841
Fund Balance	0	747,000	747,000	0
County	9,968,284	9,831,226	9,890,009	10,444,680
TOTAL	38,760,901	43,647,337	44,821,651	44,647,874

Personnel Summary

POSITIONS	349.00	313.00	313.00	313.00
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MENTAL HEALTH**Program Support****Mission Statement**

It is the mission of Program Support to provide administrative oversight and support to all components of Guilford County Area Mental Health, Developmental Disabilities, and Substance Abuse Program.

Performance Measures

	FY 04	FY 05	FY 06
To serve as Representative Payee for Clients' SSI Funds	70 clients	95 clients	56 clients
Number of in-house staff development events provided by Employee/community Relations unit	200	130	150
Number of staff contacts	3,000	2,000	2,500

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	7,573,312	8,296,743	8,038,668	9,020,538
Supplies	293,729	290,084	338,474	277,550
Services	3,459,814	5,052,173	8,794,653	7,167,622
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	13,000	0
TOTAL	11,326,855	13,639,000	17,184,795	16,465,710

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	13,577,011	2,093,981	5,882,352	7,781,497
State Shared	0	0	0	0
Federal	1,505	262,528	262,528	206,961
Other	9,722,728	4,075,150	4,015,150	5,869,891
Fund Balance	0	747,000	747,000	0
County	(11,974,389)	6,460,341	6,277,765	2,607,361
TOTAL	11,326,855	13,639,000	17,184,795	16,465,710

Personnel Summary

POSITIONS	149.33	132.73	132.73	136.15
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MENTAL HEALTH**Adult Services****Mission Statement**

It is the mission of the Adult & Family Services program to improve the quality of life for Guilford County citizens, to assist them in reaching their maximum potential in the least restrictive way possible by providing a continuum of treatment services for those who are experiencing problems with substance abuse, emotional disorders, or developmental disabilities in the most cost-effective manner possible. Services provided include outpatient therapy, case management, medication management, day treatment, and respite services, outreach, and vocational/employment opportunities.

Performance Measures

	FY 04	FY 05	FY 06
To reduce approved inpatient days by developing a more	365 days	350 days	345 days
To maintain a waiting list for consumers who do not fit the priority population definition due to budget constraints	no longer than 25 days	no longer than 20 days	no longer than 20 days
To increase opportunities for hospital diversion through the development of a community based diversion team	100 clients	200 clients	200 clients

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	6,252,541	7,026,351	6,507,361	7,360,708
Supplies	80,161	81,550	97,678	184,050
Services	7,836,736	8,908,998	9,853,769	10,064,479
Human Service Assistance	74,165	131,825	147,625	215,950
Capital Outlay	0	0	0	0
TOTAL	14,243,603	16,148,724	16,606,433	17,825,187

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	886,419	6,886,217	7,062,600	6,827,569
State Shared	130,573	127,900	127,900	130,500
Federal	842,556	2,505,007	2,496,277	2,551,042
Other	1,124,740	2,493,443	2,109,443	2,395,950
Fund Balance	0	0	0	0
County	11,259,315	4,136,157	4,810,213	5,920,126
TOTAL	14,243,603	16,148,724	16,606,433	17,825,187

Personnel Summary

POSITIONS	114.45	103.45	103.45	102.11
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MENTAL HEALTH**Family & Children****Mission Statement**

To provide services to children with emotional, behavioral, developmental, and substance abuse problems in a system which is person-centered, community based, cross disability based; designs services in partnership with the individual and their family; embraces individual strength and builds on community support systems.

Performance Measures

	FY 04	FY 05	FY 06
To comply with Medicaid rules relating to children in DSS custody who are placed in Level II thru Level IV group homes.	100%	100%	100%
To maintain waiting list for consumers who do not fit priority population definitions due to budget constraints	no longer than 25 days	no longer than 20 days	no longer than 20 days
Decrease out of home placements of children served			decrease by 15%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	3,312,657	2,778,204	4,132,121	4,449,515
Supplies	22,564	23,800	29,300	16,500
Services	759,882	775,832	955,782	1,303,823
Human Service Assistance	247,788	369,060	437,964	362,020
Capital Outlay	0	0	0	0
TOTAL	4,342,891	3,946,896	5,555,167	6,131,858

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	806,290	1,757,187	1,596,861
State Shared	0	0	0	0
Federal	383,155	271,495	277,934	316,097
Other	1,713,427	3,632,000	3,386,000	2,733,000
Fund Balance	0	0	0	0
County	2,246,309	(762,889)	134,046	1,485,900
TOTAL	4,342,891	3,946,896	5,555,167	6,131,858

Personnel Summary

POSITIONS	54.31	45.91	45.91	68.04
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MENTAL HEALTH**Special Populations****Mission Statement**

The Special Population clients are provided comprehensive mental health and related services as mandated by the State. It is the mission of the Child At Risk program and the Adult MR/MI program to provide those services actually needed by the clients in the least restrictive appropriate setting in order to give the clients a reasonable opportunity to function as independently as their own resources allow.

Performance Measures

	FY 04	FY 05	FY 06
To provide needed services to clients within 30 days from the	30 days	30 days	30 days
To address in treatment plans the transitions for 16 year old	100%	100%	100%
To divert children from costly and restrictive residential	30 children	45 children	45 children
Place clients discharged from Murdoch Center in community programs		6 clients	6 clients

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,501,463	1,836,418	445,501	470,369
Supplies	2,187	500	500	0
Services	7,326,964	8,048,999	5,014,255	3,738,750
Human Service Assistance	16,938	26,800	15,000	16,000
Capital Outlay	0	0	0	0
TOTAL	8,847,552	9,912,717	5,475,256	4,225,119

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	7,615	4,399,371	3,501,784	3,573,826
State Shared	0	0	0	0
Federal	0	0	0	0
Other	402,888	5,515,729	3,305,487	220,000
Fund Balance	0	0	0	0
County	8,437,049	(2,383)	(1,332,015)	431,293
TOTAL	8,847,552	9,912,717	5,475,256	4,225,119

Personnel Summary

POSITIONS	30.91	30.91	30.91	6.70
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COORDINATED SERVICES

To enhance the quality of life for the citizens of Guilford County through the coordination of services offered by public and nonprofit agencies to children, juveniles, and other vulnerable populations.

PROGRAM / ACTIVITY	FY 04 (actual)	FY 05 (approved)	FY 05 (amended)	FY 06 (approved)
Program Support				
Operating Expense	63,463	68,606	65,086	89,197
JCPC Council	2,500	2,500	2,500	2,500
Total - Program Support	65,963	71,106	67,586	91,697
Children's Services				
Black Child Development	-	15,000	15,000	15,000
Boys & Girls Of Greater High Point	13,125	13,125	13,125	13,125
Centro do Accion Latina	25,000	-	-	20,000
Institute for Family Services	47,500	-	-	-
Pop Warner Little Scholars	2,500	20,000	20,000	Transferred to Community & Economic Development
Lifeskills (JJDP)	84,823	-	-	-
National Youth Sports	-	15,000	15,000	Transferred to Community & Economic Development
One Step Further, Inc (JJDP)	93,452	142,267	142,267	149,869
One Step Further, Inc (GCC)	-	47,495	47,495	44,085
SCV Ministries, Inc. (Grant)	-	169,816	169,816	169,816
Salvation Army Boys & Girls Club	4,371	4,371	4,371	Did not reapply
YMCA - Greensboro (1)	50,000	50,000	50,000	50,000
YMCA - Carl Chavis	-	50,000	50,000	50,000
YMCA - Pleasant Garden (2)	-	-	-	-
Undesignated	-	50,000	2,000	6,731
Total - Children's Services	320,771	577,074	529,074	518,626
Adult Services				
Adult Enrich. Ctr. (HCCBG match)	8,403	-	-	-
Communications Center for Deaf	65,000	65,000	65,000	65,000
Faith Matters	-	15,000	15,000	15,000
Tec Start Community Technology Center	-	10,000	10,000	Did not reapply
Total - Adult Services	73,403	90,000	90,000	80,000

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	62,678	65,086	65,086	70,675
Supplies	2,091	2,200	2,200	1,050
Services	602,081	670,894	757,764	893,598
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	666,850	738,180	825,050	965,323

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	154,565	144,767	144,767	152,369
State Shared	0	0	0	0
Federal	208,908	217,311	286,819	229,085
Other	0	0	0	0
Fund Balance	0	0	0	0
County	303,377	376,102	393,464	583,869
TOTAL	666,850	738,180	825,050	965,323

Personnel Summary

POSITIONS	1.00	1.00	1.00	1.00
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(1) 10 year pledge-2011; (2) FY04 10 year pledge contingent upon facility construction.

SOCIAL SERVICES**Summary**

PROGRAM / ACTIVITY	FY 04 (actual)	FY 05 (approved)	FY 05 (amended)	FY 06 (approved)
Program Support	11,859,855	12,148,798	12,511,393	13,092,013
Adult Services	3,751,532	3,910,825	3,977,062	4,098,656
Family & Children	13,761,911	14,860,126	14,904,790	14,814,959
Economic Services	34,162,119	33,267,376	34,962,951	34,911,388
Total - Social Services	63,535,417	64,187,125	66,356,196	66,917,016

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	29,561,839	32,334,406	32,313,889	34,884,677
Supplies	507,074	418,586	596,271	511,586
Services	4,844,265	4,712,783	4,838,069	5,209,178
Human Service Assistance	28,622,239	26,721,350	28,476,806	26,311,575
Capital Outlay	0	0	131,161	0
TOTAL	63,535,417	64,187,125	66,356,196	66,917,016

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	7,705,806	6,795,652	7,928,832	7,021,059
State Shared	0	0	0	0
Federal	36,403,543	34,496,925	35,218,662	35,503,752
Other	1,225,565	778,900	784,220	831,583
Fund Balance	0	0	0	0
County	18,200,503	22,115,648	22,424,482	23,560,622
TOTAL	63,535,417	64,187,125	66,356,196	66,917,016

Personnel Summary

POSITIONS	602.00	619.00	618.00	622.00
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SOCIAL SERVICES

Program Support

Mission Statement

Program Support includes General Administration, Economic Services Administration, and Services Administration. Fiscal Operations, Human Resources, Social Services Board expense, as well as operating costs such as support. The mission of the Program Support area is to ensure services and benefits are made available to all eligible County residents in the most professional and cost effective way.

Performance Measures

	FY 04	FY 05	FY 06
Employees Trained In-House	2,400	LEADING BY RESULTS OUTCOMES (eff. FY05):	
Number of Volunteer Hours for Agency	4,000		
Number of Representative Payee Clients Served	300		
Number of New Hires	65		
Number of Personnel Interviews	425		
We will maintain annual percentage of Agency turnover at 6% at the end of FY 2006 (figure for FY 05 is goal)		8%	6%
We will increase the percent of employees who report feeling engaged in their job from 71% to 75% in FY 2006		71%	75%
We will maintain the rate of employee employed 5 years or more at 59% at the end of FY 2006		59%	59%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	9,978,071	10,286,683	10,301,976	11,045,157
Supplies	495,655	418,586	596,271	511,586
Services	1,384,622	1,441,529	1,477,580	1,531,770
Human Service Assistance	1,507	2,000	4,405	3,500
Capital Outlay	0	0	131,161	0
TOTAL	11,859,855	12,148,798	12,511,393	13,092,013

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	623,509	528,320	528,320	544,641
State Shared	0	0	0	0
Federal	5,365,075	5,622,333	5,692,301	5,766,738
Other	156,921	0	0	0
Fund Balance	0	0	0	0
County	5,714,350	5,998,145	6,290,772	6,780,634
TOTAL	11,859,855	12,148,798	12,511,393	13,092,013

Personnel Summary

POSITIONS	191.00	191.00	191.00	191.00
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SOCIAL SERVICES

Adult Services - (direct services)

Mission Statement

To equip families with the necessary skills and resources to care for their elderly and disabled members; to enable the elderly and disabled adults to remain as self sufficient as is reasonable; to ensure that the elderly and disabled are able to access basic medical care; and to prevent and/or protect these adults from abuse, neglect, and exploitation.

Performance Measures

	FY 04	FY 05	FY 065
Number of Day Care Clients	117	LEADING BY RESULTS OUTCOMES (eff. FY05):	
Number of Protective Service Clients	400		
Number of Foster Care Clients	100		
Enhanced Care	550		
Guardianship	130		
Number of Clients Receiving In-Home Aid Services Funded Through State	245		
Services to Blind	210		
		45% of aged/disabled served will receive in-home aide services	45% of aged/disabled served will receive in-home aide services
		Inc. % of disabled adults who are not repeat victims of substantiated maltreatment	Maintain the percentage of adults that are not repeat victims of substantiated maltreatment at 98% at the end of FY 2006

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,763,137	1,954,472	1,954,472	2,103,817
Supplies	0	0	0	0
Services	1,661,724	1,615,396	1,621,167	1,612,536
Human Service Assistance	326,671	340,957	401,423	382,303
Capital Outlay	0	0	0	0
TOTAL	3,751,532	3,910,825	3,977,062	4,098,656

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	198,396	166,133	186,800	189,245
State Shared	0	0	0	0
Federal	2,774,448	2,414,347	2,449,005	2,423,350
Other	414,919	250,900	250,900	298,492
Fund Balance	0	0	0	0
County	363,769	1,079,445	1,090,357	1,187,569
TOTAL	3,751,532	3,910,825	3,977,062	4,098,656

Personnel Summary

POSITIONS	34.00	36.00	36.00	37.00
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SOCIAL SERVICES**Family & Children - (direct services)****Mission Statement**

To strengthen families by preventing incidents of abuse, neglect or exploitation, and protecting children when these incidents occur. To work to reunite families whenever possible and create new families for children through Adoption Assistance and Foster Care. To assist all families in becoming self-supporting through counseling, community support, teaching skills for daily living and employment.

Performance Measures

	FY 04	FY 05	FY 06
Child Protective Service - Investigations	2,498	2,796	2,936
Adoption Assistance Cases	715	875	970
Children in DSS Custody	573	500	559
Avg. Number of Specialized Placements	120	125	116
LEADING BY RESULTS OUTCOMES:			
Reduce the rate of children re-entering care from 10% in FY 2003 to 8% by end of FY 2006			
Maintain the percentage of children substantiated in need of services that are repeat victims of substantiated maltreatment at 92% by end of FY 2006			

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	6,120,868	6,834,618	6,807,677	7,325,947
Supplies	11,419	0	0	0
Services	1,491,484	1,462,724	1,543,157	1,779,457
Human Service Assistance	6,138,140	6,562,784	6,553,956	5,709,555
Capital Outlay	0	0	0	0
TOTAL	13,761,911	14,860,126	14,904,790	14,814,959

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	1,718,060	1,771,885	1,797,668	1,833,279
State Shared	0	0	0	0
Federal	4,971,885	4,691,489	4,699,887	5,119,458
Other	563,733	440,000	445,320	435,091
Fund Balance	0	0	0	0
County	6,508,233	7,956,752	7,961,915	7,427,131
TOTAL	13,761,911	14,860,126	14,904,790	14,814,959

Personnel Summary

POSITIONS	120.00	119.00	119.00	121.00
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SOCIAL SERVICES**Economic Services** -(direct services)**Mission Statement**

To assist all families in becoming self supporting through counseling community support, teaching skills for daily living and employment; also, to provide safe and accessible daycare for children.

Performance Measures

	FY 04	FY 05	FY 06
Average monthly Child Day Care Subsidies	4,300		5,216
Average monthly Food Stamp Cases	12,300		16,722
Average monthly AFDC Recipients served in Work First	900		1,029
LEADING BY RESULTS OUTCOMES:			
Increase the annual % of families who are eligible &/or recipients of child care services from 28% to 34%			34%
Increase the rate of WF recipients that are employed at or above a living wage from 1.43% to 2%		1.50%	2.00%
Increase the percentage of families who apply for Emergency Assistance and from whom emergencies are successfully resolved from 53% to 58%		75%	75%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	11,699,763	13,258,633	13,249,764	14,409,756
Supplies	0	0	0	0
Services	306,435	193,134	196,165	285,415
Human Service Assistance	22,155,921	19,815,609	21,517,022	20,216,217
Capital Outlay	0	0	0	0
TOTAL	34,162,119	33,267,376	34,962,951	34,911,388

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	5,165,841	4,329,314	5,416,044	4,453,894
State Shared	0	0	0	0
Federal	23,292,135	21,768,756	22,377,469	22,194,206
Other	89,992	88,000	88,000	98,000
Fund Balance	0	0	0	0
County	5,614,151	7,081,306	7,081,438	8,165,288
TOTAL	34,162,119	33,267,376	34,962,951	34,911,388

Personnel Summary

POSITIONS	257.00	273.00	272.00	273.00
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VETERANS' SERVICES

Mission Statement

To advise local veterans and their dependents of their rights and entitlements under various federal and state laws, counsel them, actively assist them with completing forms, obtain supporting documents; and forward the same to the NC Dept. Of Veteran Affairs.

Performance Measures

	FY 03	FY 04	FY 05
Advise veterans and their dependents/survivors on benefits/entitlements from the DVA and NCDVA	1,300	1,400	1,500
Obtain documentation supporting veterans', dependents/survivors' claims	600	700	800
Coordinate with federal VA, state and local governmental agencies information supporting clients' claims	Ongoing	Ongoing	Ongoing
Follow various federal and state laws/regulations from the DVA and/or NCDVA	Ongoing	Ongoing	Ongoing
Apply for DVA benefits for eligible veterans and their dependents/ survivors	900	1,000	1,100
Monitor benefits awards from DVA	Ongoing	Ongoing	Ongoing
Prepare DVA forms for veterans & dependents	2,000	2,000	2,000
Establish & manage Veterans' records and customer service	Ongoing	Ongoing	Ongoing
Attend regularly scheduled NC Veterans' Service Officer conferences for continuing education and to receive updated information concerning procedures, laws and regulations	6	6	6

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	60,138	88,871	88,871	90,019
Supplies	282	555	555	555
Services	1,043	1,472	1,472	1,472
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	61,463	90,898	90,898	92,046

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	2,000	2,000	2,000	2,000
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	59,463	88,898	88,898	90,046
TOTAL	61,463	90,898	90,898	92,046

Personnel Summary

POSITIONS	2.00	2.00	2.00	2.00
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CHILD SUPPORT ENFORCEMENT

Mission Statement

To assure that Guilford County children are supported by their parents

Performance Measures

	FY 04	FY 05	FY 06
Number of Child Support Cases	24,000	24,000	24,000
Number of Cases under Order to Pay Child Support	19,200	19,600	19,500
Avg. # of Cases Per Worker	470	470	460
Percentage of All Cases Under Order	80%	80%	81%
Collection Rate for Current Support	67%	70%	71%
Total Collections	\$36,000,000	\$36,000,000	\$38,201,100

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	4,369,390	4,873,489	4,867,489	4,976,128
Supplies	168,382	65,564	107,611	108,900
Services	426,865	476,916	482,916	313,592
Human Service Assistance	2,719	2,000	2,000	3,500
Capital Outlay	0	0	0	0
TOTAL	4,967,356	5,417,969	5,460,016	5,402,120

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	5,215,917	5,346,672	5,369,418	5,535,822
Other	533,671	455,135	455,135	424,152
Fund Balance	0	0	0	0
County	(782,232)	(383,838)	(364,537)	(557,854)
TOTAL	4,967,356	5,417,969	5,460,016	5,402,120

Personnel Summary

POSITIONS	93.25	93.25	91.00	92.00
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TRANSPORTATION - HUMAN SERVICES

Mission Statement

Provides elderly, handicapped and social services transportation in the Cities of High Point and Greensboro, and in Guilford County. Provides call taking, reservations, and scheduling for Greensboro Transit SCAT, Lateline, and Career Express services (began 10/01/99).

Performance Measures

	FY 04	FY 05	FY 06
Senior Grocery Shopping	5,294	4,800	4,700
Senior Congregate Meals	32,845	31,000	32,500
Medical (Senior & Disabled)	26,860	26,650	27,000
Employment (Disabled Persons)	26,178	26,500	25,800
General	9,900	10,100	10,300
Human Service Agencies	8,100	8,150	8,200
Bus Service			
Senior	4,515	4,620	4,650
Medicaid	21,900	22,550	22,550
Department of Social Services Paratransit	110,659	113,979	114,000
Schedule GTA SCAT Trips	149,500	157,500	160,000
Work First Employment Trips	2,020	2,050	2,100

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	478,766	518,503	518,503	519,043
Supplies	26,583	6,700	6,700	6,700
Services	887,662	892,554	892,554	961,190
Human Service Assistance	0	0	0	0
Capital Outlay	5,931	12,259	12,259	0
TOTAL	1,398,942	1,430,016	1,430,016	1,486,933

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	624,928	500,419	500,419	547,228
State Shared	0	0	0	0
Federal	259,146	259,472	259,472	256,223
Other	159,390	149,434	149,434	137,928
Fund Balance	0	0	0	0
County	355,478	520,691	520,691	545,554
TOTAL	1,398,942	1,430,016	1,430,016	1,486,933

Personnel Summary

POSITIONS	11.00	11.00	11.00	11.00
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MEDICAL ASSISTANCE

Mission Statement

To provide timely and accurate medical benefits to eligible citizens in Guilford County including the blind, elderly and disabled, families with children, pregnant women, children in DSS custody and emancipated young adults.

Performance Measures

	FY 04	FY 05	FY 065
We will ensure maximum accessibility to clients for Medicaid as evidenced by comparisons to number of Medicaid recipients in similar size counties by 2006		LEADING BY RESULTS OUTCOMES (eff. FY05):	
We will maintain or exceed the rate of children in poverty receiving Medicaid at 122% in 2005-06.		123%	123%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	0	0	0	0
Human Service Assistance	16,794,721	18,592,200	19,244,200	21,688,421
Capital Outlay	0	0	0	0
TOTAL	16,794,721	18,592,200	19,244,200	21,688,421

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	449,701	477,660	477,660	470,427
State Shared	0	0	0	0
Federal	1,015,789	1,114,540	1,114,540	1,097,662
Other	0	0	0	0
Fund Balance	0	0	0	0
County	15,329,231	17,000,000	17,652,000	20,120,332
TOTAL	16,794,721	18,592,200	19,244,200	21,688,421

Personnel Summary

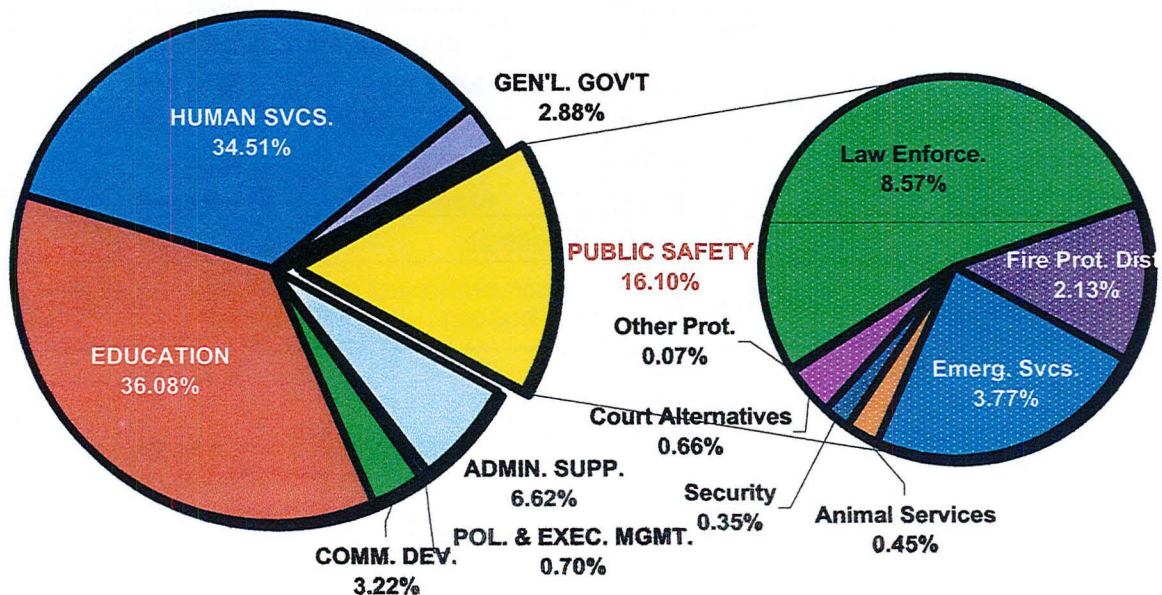
POSITIONS	0.00	0.00	0.00	0.00
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**GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS
APPROVED BUDGET - FY 2005-06**

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY 03-04	APPROVED BUDGET FY 04-05	AMENDED BUDGET FY 04-05	APPROVED BUDGET FY 05-06
PUBLIC SAFETY				
Emergency Services	\$ 15,052,416	\$ 16,969,178	\$ 20,631,940	\$ 19,661,381
Court Alternatives	\$ 2,687,201	\$ 3,345,154	\$ 3,354,134	\$ 3,436,290
Other Protection	\$ 348,740	\$ 369,740	\$ 369,740	\$ 380,832
Law Enforcement	\$ 37,388,085	\$ 40,584,152	\$ 42,044,821	\$ 44,707,368
Animal Services	\$ 1,805,392	\$ 2,130,797	\$ 2,149,072	\$ 2,346,606
Security	\$ 1,492,105	\$ 1,622,413	\$ 1,622,413	\$ 1,826,366
Fire Protection Districts	\$ 7,978,358	\$ 10,366,105	\$ 10,366,105	\$ 11,089,905
Sub-Total	\$ 66,752,297	\$ 75,387,539	\$ 80,538,225	\$ 83,448,748
Less Transfers to Other Funds	\$ 322,215	\$ 300,000	\$ 406,302	\$ 977,000
Total	\$ 66,430,082	\$ 75,087,539	\$ 80,131,923	\$ 82,471,748
Staffing Level (does not include Fire Protection District Personnel)	746.40	764.90	765.90	784.00

**PUBLIC SAFETY
in Relation to Total Operating Budget**



EMERGENCY SERVICES				Summary
PROGRAM / ACTIVITY	FY 04 (actual)	FY 05 (approved)	FY 05 (amended)	FY 06
Administration	1,373,844	1,702,342	1,953,769	2,126,396
Communications	2,371,934	2,301,081	2,371,894	2,116,771
911 System	0	0	57,181	627,000
Emergency Management	355,699	161,581	2,696,906	226,448
HazMat	143,293	152,716	192,068	156,538
Fire	624,998	1,094,253	1,060,921	1,553,011
Garage	143,901	193,308	227,366	215,816
Medical	10,038,747	11,363,897	12,071,835	12,639,401
Total - Emergency Services	15,052,416	16,969,178	20,631,940	19,661,381

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	10,737,068	12,876,835	12,468,420	14,204,835
Supplies	888,717	780,015	2,313,304	995,250
Services	2,215,827	2,612,328	3,759,219	3,691,296
Human Service Assistance	0	0	0	0
Capital Outlay	1,210,804	700,000	2,090,997	770,000
TOTAL	15,052,416	16,969,178	20,631,940	19,661,381

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	64,575	0	82,859	45,000
State Shared	0	0	0	0
Federal	309,749	20,000	2,419,656	0
Other	5,333,916	4,845,000	4,885,000	5,900,000
Fund Balance	0	0	0	0
County	9,344,176	12,104,178	13,244,425	13,716,381
TOTAL	15,052,416	16,969,178	20,631,940	19,661,381

Personnel Summary

POSITIONS	190.00	198.00	198.00	211.00
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EMERGENCY SERVICES**Administration****Mission Statement**

It is the responsibility of the Administrative Activity to coordinate the operations of the entire Department according to the guidelines set forth by the County; coordinating a workable budget for the Department, conducting personnel matters under the guidelines set by Guilford County Human Resources, and overseeing the day to day operations of the office and staff.

Performance Measures

	FY 04	FY 04	FY 05
Fire Department Contracts	21	21	21
EMS Bills Processed for Billing	25,586	26,865	27,250
Billable Non-transports	339	349	375
Mobile Computer Terminals Maintained	30	36	40
800 MHz Radio Systems Maintained	1,381	1,500	1,525

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	614,740	664,340	681,099	807,226
Supplies	203,476	105,100	279,692	226,000
Services	441,257	932,902	974,035	1,093,170
Human Service Assistance	0	0	0	0
Capital Outlay	114,371	0	18,943	0
TOTAL	1,373,844	1,702,342	1,953,769	2,126,396

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	48,917	0	0	0
Other	6	0	0	0
Fund Balance	0	0	0	0
County	1,324,921	1,702,342	1,953,769	2,126,396
TOTAL	1,373,844	1,702,342	1,953,769	2,126,396

Personnel Summary

POSITIONS	10.00	10.00	10.00	11.00
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EMERGENCY SERVICES**Communications****Mission Statement**

The Communications Activity has the responsibility of providing an effective and reliable communications network (radio and telephone) for the reception and transmittal of emergency and non-emergency requests from the public and the various emergency service agencies that are supported.

Performance Measures

	FY 04	FY 05	FY 06
9-1-1 Calls	116,000	118,000	121,000
Incoming Telephone Calls	131,000	135,000	139,000
Outgoing Telephone Calls	142,000	145,000	148,000
9-1-1 Public Education Displays/Events	6	6	6
CAD Events	180,000	185,000	188,000
Average Call Processing Time of Highest Priority Calls			
Sheriff's Department	1 min 8 sec.	1 minute	1 min. 8 sec.
Fire	56 seconds	55 seconds	56 seconds
EMS	1 minute 12 sec.	1 min. 5 sec.	1 min. 5 sec

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,757,348	1,921,927	1,820,927	1,961,477
Supplies	15,839	13,400	105,985	13,400
Services	598,747	320,754	444,982	121,894
Human Service Assistance	0	0	0	0
Capital Outlay	0	45,000	0	20,000
TOTAL	2,371,934	2,301,081	2,371,894	2,116,771

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	2,371,934	2,301,081	2,371,894	2,116,771
TOTAL	2,371,934	2,301,081	2,371,894	2,116,771

Personnel Summary

POSITIONS	32.00	32.00	32.00	32.00
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EMERGENCY SERVICES**911 System****Mission Statement**

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

Performance Measures

	FY 04	FY 05	FY 06
911 Calls Received	116,000	118,000	121,000

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	0	0	57,181	627,000
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	0	0	57,181	627,000

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	0	0	57,181	627,000
TOTAL	0	0	57,181	627,000

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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EMERGENCY SERVICES**Fire Services****Mission Statement**

To provide services for protection & safety of citizens and emergency service agencies by enforcement of N.C. State Fire Prevention Code; investigation of fires; assist County fire services maintain compliance with local plans and other regulations and standards; promote fire safety, prevention and public awareness of the fire problems and assist the fire service with HazMat response, coordinating the County role in incident mitigation according to local contingency plans.

Performance Measures

	FY 04	FY 05	FY 06
Fire Prevention Inspections	1,200	1,500	1,500
Fire Investigations Conducted	121	140	175
Public Safety Displays & Programs	6	12	20
In-Service Training	1,000 hours	1,200 hours	1,800 hours
Fire District ISO Grading/Review	4	23	22
Fire Plans Reviews	580	700	575
Certificate of Occupancy & Final Inspections	710	750	600
Fire/Medical Assistance	50	75	250

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	516,797	869,776	763,604	1,389,247
Supplies	9,945	76,300	68,500	77,300
Services	47,075	73,177	75,177	86,464
Human Service Assistance	0	0	0	0
Capital Outlay	51,181	75,000	153,640	0
TOTAL	624,998	1,094,253	1,060,921	1,553,011

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	12,637	5,000	5,000	5,000
Fund Balance	0	0	0	0
County	612,361	1,089,253	1,055,921	1,548,011
TOTAL	624,998	1,094,253	1,060,921	1,553,011

Personnel Summary

POSITIONS	9.00	15.00	15.00	22.00
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EMERGENCY SERVICES**Garage****Mission Statement**

Provides preventive maintenance and repairs for all Emergency Services' vehicles and equipment such as ambulances, emergency generators, fire service staff cars and apparatus, Animal Control and the Mobile Communications Van and a Mobile Communications Center on a 24 hr/day basis; providing the annual N.C. Vehicle Inspection and being responsible for the upkeep of HazMat Equipment.

Performance Measures

	FY 04	FY 05	FY 06
Preventive Maintenance on EMS Vehicles	265	265	272
EMS Vehicles Maintenance & Repairs	1,650	1,650	1,675
Permanent Building Generators - PM & MAINTENANCE	36	36	72
Preventive Maintenance on Fire Service Vehicles	60	84	90
N.C. Safety Inspections	58	70	73
Fire Vehicles Maintenance & Repairs	65	65	65
Preventive Maintenance on HazMat Vehicles	8	8	8
HazMat Maintenance & Repair	20	20	15
DWI's Checkpoint Assistance		10	10

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	121,977	153,682	143,682	184,828
Supplies	2,505	14,165	17,723	4,500
Services	19,419	25,461	24,961	26,488
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	41,000	0
TOTAL	143,901	193,308	227,366	215,816

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	143,901	193,308	227,366	215,816
TOTAL	143,901	193,308	227,366	215,816

Personnel Summary

POSITIONS	2.00	3.00	3.00	3.00
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EMERGENCY SERVICES**Medical Services****Mission Statement**

The primary activities include a safe and timely response to a wide range of emergency situations, including disasters, rescues, and hazardous materials operations. EMS provides medical care and stabilization on the scene and during transportation to the medical facility. Other EMS activities include continuing paramedic education and increasing public awareness of emergency care and system access.

Performance Measures

	FY 04	FY 05	FY 06
Total Calls	33,120	36,000	36,000
Total Standbys	1,000	2,000	2,500
Employee Training Hours	14,000	14,000	14,000
Academy Training Hours	9,600	12,000	12,000
Achieve Accreditation from the Commission on Accreditation of Ambulance Services	To be re-accredited in May, 2003	Re-accreditation	To be re-accredited by May, 2006
Direct County Funding/Ambulance Response	\$180.00	\$194.88	\$218.66

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	7,514,564	9,010,574	8,722,802	9,534,109
Supplies	509,466	553,500	686,357	656,500
Services	1,085,398	1,219,823	1,538,960	1,698,792
Human Service Assistance	0	0	0	0
Capital Outlay	929,319	580,000	1,123,716	750,000
TOTAL	10,038,747	11,363,897	12,071,835	12,639,401

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	64,575	0	5,854	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	5,321,273	4,840,000	4,880,000	5,895,000
Fund Balance	0	0	0	0
County	4,652,899	6,523,897	7,185,981	6,744,401
TOTAL	10,038,747	11,363,897	12,071,835	12,639,401

Personnel Summary

POSITIONS	134.00	135.00	135.00	139.00
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Summary

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Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,645,274	2,263,581	2,263,581	2,477,396
Supplies	223,312	215,433	240,854	227,923
Services	818,615	866,140	849,699	730,971
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	2,687,201	3,345,154	3,354,134	3,436,290

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	421,786	472,615	480,295	472,615
State Shared	0	0	0	0
Federal	180,089	181,065	181,065	181,015
Other	1,027,862	1,300,586	1,300,586	1,374,993
Fund Balance	0	0	0	0
County	1,057,464	1,390,888	1,392,188	1,407,667
TOTAL	2,687,201	3,345,154	3,354,134	3,436,290

Personnel Summary

POSITIONS	47.00	46.00	46.00	46.00
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COURT ALTERNATIVES**Juvenile Detention Center****Mission Statement**

To provide for the safe and secure custody of court involved youth while they await adjudication and/or disposition.

Performance Measures

	FY 04	FY 05	FY 06
Total Admissions	1,565	965	965
Within County	1,095	686	686
Outside County	470	279	279
Average Length of Stay	21.0	21.0	21.0
Average Daily Population	48.0	48.0	48.0

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,410,161	2,027,566	2,027,566	2,101,275
Supplies	183,231	179,459	204,880	207,322
Services	427,901	414,999	390,878	419,563
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	2,021,293	2,622,024	2,623,324	2,728,160

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	42,629	45,550	45,550	45,500
Other	1,025,313	1,300,586	1,300,586	1,374,993
Fund Balance	0	0	0	0
County	953,351	1,275,888	1,277,188	1,307,667
TOTAL	2,021,293	2,622,024	2,623,324	2,728,160

Personnel Summary

POSITIONS	42.00	41.00	41.00	41.00
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COURT ALTERNATIVES**Day Reporting Centers****Mission Statement**

To provide a secure, non-residential, community-based sanction for court involved youth.

Performance Measures

	FY 04	FY 05	FY 065
Total Admissions	60	70	70
Average Length of Stay	6-8 months	6-8 months	6-8 months
Average Daily Population	30	30	30

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	235,113	236,015	236,015	376,121
Supplies	40,081	35,974	35,974	20,601
Services	390,714	451,141	458,821	311,408
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	665,908	723,130	730,810	708,130

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	421,786	472,615	480,295	472,615
State Shared	0	0	0	0
Federal	137,460	135,515	135,515	135,515
Other	2,549	0	0	0
Fund Balance	0	0	0	0
County	104,113	115,000	115,000	100,000
TOTAL	665,908	723,130	730,810	708,130

Personnel Summary

POSITIONS	5.00	5.00	5.00	5.00
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OTHER PROTECTION**Pretrial Services****Mission Statement**

Pre-Trial Services assists in the management of the jail population by providing and coordinating information among the jails, courts, attorneys and other service agencies in a effort to minimize overcrowding of the Guilford County Detention Facilities.

Performance Measures

	FY 04	FY 05	FY 06
First Appearance Files Prepared	9,300	9,400	9,500
First Appearance Inmates Interviewed	8,400	8,500	8,600
# of Pre-Trial Release Inmates Released from Custody	2,350	2,400	2,600
Clients Actively Monitored @ Close of FY	95	120	120

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	315	0	0	0
Services	348,740	369,740	369,740	380,832
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	349,055	369,740	369,740	380,832

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	15	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	349,040	369,740	369,740	380,832
TOTAL	349,055	369,740	369,740	380,832

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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LAW ENFORCEMENT**Summary**

PROGRAM / ACTIVITY	FY 04 (actual)	FY 05 (approved)	FY 054 (amended)	FY 06
Administration	5,657,784	6,544,706	7,018,496	8,140,190
Records (including Warrant Repository)	998,701	1,103,721	1,103,921	897,052
Legal Process	2,525,663	2,773,739	2,767,846	3,027,628
Special Operations	2,741,798	2,675,362	2,871,199	3,152,601
Jails	17,630,772	19,361,836	19,667,936	21,144,107
Inmate Welfare Fund	382,144	62,220	357,930	0
Patrol	7,451,223	8,062,568	8,257,493	8,345,790
Total - Law Enforcement	37,388,085	40,584,152	42,044,821	44,707,368

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	27,534,755	30,191,386	30,246,880	32,481,352
Supplies	2,893,767	2,875,133	3,573,719	2,999,498
Services	5,715,471	6,158,328	6,585,192	7,270,556
Human Service Assistance	0	2,250	2,250	2,250
Capital Outlay	1,244,092	1,357,055	1,636,780	1,953,712
TOTAL	37,388,085	40,584,152	42,044,821	44,707,368

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	4,522	0
State Shared	112,256	30,000	30,000	35,000
Federal	291,453	159,641	132,454	20,500
Other	5,122,845	3,503,243	3,874,127	3,659,048
Fund Balance	983,554	0	453,793	0
County	30,877,977	36,891,268	37,549,925	40,992,820
TOTAL	37,388,085	40,584,152	42,044,821	44,707,368

Personnel Summary

POSITIONS	477.00	485.00	486.00	491.00
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LAW ENFORCEMENT**Administration****Mission Statement**

To provide effective direction to, and monitoring and control of, the operational components of the Department in order to ensure that high quality services are provided in a comprehensive and efficient manner. Administration also includes the personnel and training functions for the department.

Performance Measures

	FY 04	FY 05	FY 06
Crime Prevention Presentations	1,500	1,800	121
Training Hours (All Personnel)	42,500	28,500	35,500
Firearms Qualification (All Personnel)	254	260	260
D.A.R.E. Programs (County Schools - Outside City Limits)	17	23	23
Operation Safe County		1,440	246

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,861,777	2,109,421	2,115,421	2,394,268
Supplies	780,365	749,537	1,145,240	965,079
Services	1,980,383	2,531,148	2,542,529	2,973,011
Human Service Assistance	0	0	0	0
Capital Outlay	1,035,259	1,154,600	1,215,306	1,807,832
TOTAL	5,657,784	6,544,706	7,018,496	8,140,190

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	89,180	20,500	72,118	20,500
Other	482,511	0	55,711	0
Fund Balance	0	0	0	0
County	5,086,093	6,524,206	6,890,667	8,119,690
TOTAL	5,657,784	6,544,706	7,018,496	8,140,190

Personnel Summary

POSITIONS	27.00	28.00	28.00	29.00
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LAW ENFORCEMENT**Records****Mission Statement**

The Records are is responsible for receiving, processing, and maintaining reports and providing information to departmental personnel, other law enforcement agencies, and the public. Records also processes and issues pistol permits and concealed carry permits. The Warrant Repository is also a part of this activity.

Performance Measures

	FY 04	FY 05	FY 06
Case Reports	9,500	9,600	9,600
Pistol Permits Issued	4,300	6,000	6,000
Concealed Carry Permits Issued	1,100	1,200	1,200

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	966,739	1,063,422	1,063,422	854,784
Supplies	9,682	15,996	14,971	17,496
Services	22,280	24,303	25,528	24,772
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	998,701	1,103,721	1,103,921	897,052

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	311,177	357,691	357,691	80,849
Fund Balance	0	0	0	0
County	687,524	746,030	746,230	816,203
TOTAL	998,701	1,103,721	1,103,921	897,052

Personnel Summary

POSITIONS	22.00	21.00	21.00	14.00
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LAW ENFORCEMENT**Legal Process****Mission Statement**

The Legal Process Division is responsible for serving civil and criminal processes issued by the Courts. The Civil Process Section executes civil orders, including subpoenas, writs, executions and other civil papers, with the exception of civil orders for arrest. The Criminal Process Section serves all orders and warrants for arrest including civil orders for arrest and criminal summons.

Performance Measures

	FY 04	FY 05	FY 06
Civil Papers Received	66,500	66,500	66,500
Civil Processes Served	60,000	60,000	60,000
Criminal Papers Received	20,000	20,000	20,000
Criminal Processes Served	13,000	13,000	13,000
Papers received reflects actual #s of papers, however, there may be multiple defendants or witnesses on each process to receive service--thus giving the process served figure.			

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	2,489,157	2,721,581	2,721,581	2,984,581
Supplies	14,637	20,500	20,107	17,000
Services	21,869	25,658	26,158	26,047
Human Service Assistance	0	0	0	0
Capital Outlay	0	6,000	0	0
TOTAL	2,525,663	2,773,739	2,767,846	3,027,628

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	73,204	0	0	0
Federal	0	0	0	0
Other	327,154	280,000	280,000	680,000
Fund Balance	78,556	0	72,349	0
County	2,046,749	2,493,739	2,415,497	2,347,628
TOTAL	2,525,663	2,773,739	2,767,846	3,027,628

Personnel Summary

POSITIONS	41.00	42.00	42.00	45.00
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LAW ENFORCEMENT**Special Operations****Mission Statement**

Special Operations houses the unique operations of the Sheriff's Department to include: AFIS (Automated Fingerprint Information System); Special Teams (S.E.R.T., Underwater Recovery, Hostage Negotiation Crime Repression Unit, Major Crimes, Identification/Evidence, and Vice/Narcotics). These operations are a support arm for the rest of the Sheriff's Department.

Performance Measures

	FY 03	FY 04	FY 06
Automated Fingerprinting Latent Sys.			
# of Hits/Suspects	160	170	170
# of Latents Scanned	1,600	1,750	1,750
Major Crimes			
Homicides	3	3	3
Robberies	51	40	40
Rape	15	12	12
Vice/Narcotics			
Narcotics Arrests	1,400	1,100	1,100
Crime Scene Calls	1,350	1,200	1,200
Evidence Processed / Stored (including found property)	8,800	8,400	8,400

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	2,066,043	2,299,959	2,304,479	2,740,255
Supplies	337,839	75,715	180,550	97,040
Services	289,097	291,483	340,813	313,056
Human Service Assistance	0	2,250	2,250	2,250
Capital Outlay	48,819	5,955	43,107	0
TOTAL	2,741,798	2,675,362	2,871,199	3,152,601

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	4,522	0
State Shared	0	0	0	0
Federal	202,273	139,141	60,336	0
Other	262,411	0	176,708	136,028
Fund Balance	145,208	0	103,925	0
County	2,131,906	2,536,221	2,525,708	3,016,573
TOTAL	2,741,798	2,675,362	2,871,199	3,152,601

Personnel Summary

POSITIONS	34.00	36.00	36.00	40.00
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LAW ENFORCEMENT**Jails****Mission Statement**

To protect the community by housing inmates in a secure and constitutionally adequate environment in the Greensboro and High Point Detention Facilities, in addition to the Gibsonville Prison Farm Facility; to ensure an appropriate level of security in the courtrooms to protect the integrity of Court procedures, sustain the rights of individuals before the Courts and deter those who take violent action against the Court; and to safely transport inmates while maintaining security and safeguarding the public.

Performance Measures

	FY 04	FY 05	FY 06
Inmate Intakes (Bookings)			
Greensboro	14,210	14,256	
High Point	7,510	7,548	7,550
Average Daily Inmate Population			
Greensboro	480	505	
High Point	345	350	355
Average Awaiting Trial			
Greensboro	410	435	
High Point	270	305	307
Average Serving Sentence			
Greensboro	77	80	
High Point	74	45	60

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	12,958,764	14,161,028	14,161,028	15,441,611
Supplies	1,536,442	1,963,798	2,023,470	1,852,413
Services	3,118,551	3,118,510	3,362,908	3,704,203
Human Service Assistance	0	0	0	0
Capital Outlay	17,015	118,500	120,530	145,880
TOTAL	17,630,772	19,361,836	19,667,936	21,144,107

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	39,052	30,000	30,000	35,000
Federal	0	0	0	0
Other	2,189,346	1,353,500	1,363,500	1,306,000
Fund Balance	0	0	0	0
County	15,402,374	17,978,336	18,274,436	19,803,107
TOTAL	17,630,772	19,361,836	19,667,936	21,144,107

Personnel Summary

POSITIONS	233.00	236.00	236.00	245.00
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LAW ENFORCEMENT*Inmate Welfare Fund*Mission StatementPerformance Measures

	FY 04	FY 05	FY 06

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	62,220	62,220	0
Supplies	187,456	0	158,942	0
Services	123,492	0	94,442	0
Human Service Assistance	0	0	0	0
Capital Outlay	71,196	0	42,326	0
TOTAL	382,144	62,220	357,930	0

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	315,215	62,220	80,411	0
Fund Balance	759,790	0	277,519	0
County	(692,861)	0	0	0
TOTAL	382,144	62,220	357,930	0

Personnel Summary

POSITIONS	0.00	1.00	1.00	0.00
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LAW ENFORCEMENT**Patrol****Mission Statement**

The Sheriff's Department is broken into three district divisions. Each district provides patrol coverage 24 hours/day within its area. Detectives are assigned to each district to investigate property and juvenile related crimes.

District I - Summerfield (outside city limits of Greensboro and High Point between I-40 West and Highway 29 North, also includes Stokesdale);

District II - McLeansville (outside city limits of Greensboro and High Point between Highway 29 North and Highway 421 South);

District III - High Point (outside city limits of High Point and Greensboro between I-40 West and Highway 421 South, includes Jamestown).

Performance Measures

	FY 04	FY 05	FY 06
Average Response Time (Overall)	12 min. 15 sec	12 min. 15 sec	11.05
Unit Reaction Time	10 min.	10 min.	
District I - Summerfield	12 min. 30 sec	12 min. 30 sec	
District II - McLeansville	12 min. 15 sec	12 min. 15 sec	
District III - High Point , Jamestown	12 min. 15 sec	12 min. 15 sec	8.4
DWI Arrests (Overall)	275	250	60
Felony Arrests by Patrol Officers	800	850	415
Incident Reports (Overall)	8,000	8,100	2,400

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	7,192,275	7,773,755	7,818,729	8,065,853
Supplies	27,346	49,587	30,439	50,470
Services	159,799	167,226	192,814	229,467
Human Service Assistance	0	0	0	0
Capital Outlay	71,803	72,000	215,511	0
TOTAL	7,451,223	8,062,568	8,257,493	8,345,790

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	1,235,031	1,449,832	1,560,106	1,456,171
Fund Balance	0	0	0	0
County	6,216,192	6,612,736	6,697,387	6,889,619
TOTAL	7,451,223	8,062,568	8,257,493	8,345,790

Personnel Summary

POSITIONS	120.00	121.00	122.00	118.00
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	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	595,996	808,784	808,784	890,669
Supplies	20,233	27,000	19,080	23,895
Services	1,147,352	1,229,013	1,252,333	1,397,605
Human Service Assistance	0	0	0	0
Capital Outlay	41,811	66,000	68,875	34,437
TOTAL	1,805,392	2,130,797	2,149,072	2,346,606

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	974,985	1,094,098	1,094,098	1,204,398
Fund Balance	0	0	0	0
County	830,407	1,036,699	1,054,974	1,142,208
TOTAL	1,805,392	2,130,797	2,149,072	2,346,606

POSITIONS	15.40	18.90	18.90	19.00
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ANIMAL SERVICES**Animal Shelter****Mission Statement**

We will maintain a professional, caring and team-oriented operation that is dedicated to providing quality customer service and preventing/eliminating the abuse and suffering of animals. We will humanely secure and care for animals found in violation, or lost, and actively assist in returning those animals to their owners. We will be committed to extending educational efforts and awareness to the community by providing programs and information about responsible pet ownership, behavior training, pet overpopulation and ordinance compliance, thereby decreasing the numbers of euthanized animals and violations committed.

Performance Measures

	FY 04	FY 05	FY 06
# of Animals Received	16,000	17,000	17,500
# of Animals Reclaimed	941	1,000	1,300
# of Animals Adopted	5,000	5,500	7,000
# of Animals Euthanized	6,000	5,000	7,000
# of Animals Escaped/Died	400	400	400
# of Rabies Observations	150	1,000	350
# of Rabies Vaccinations given (All Adoptions / Reclaims)	9,600	10,000	7,300
# of Spay/Neuter Surgeries Performed	4,500	5,000	7,000

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	1,041,566	1,124,155	1,136,655	1,296,593
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,041,566	1,124,155	1,136,655	1,296,593

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	533,421	576,305	576,305	664,518
Fund Balance	0	0	0	0
County	508,145	547,850	560,350	632,075
TOTAL	1,041,566	1,124,155	1,136,655	1,296,593

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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ANIMAL SERVICES**Animal Control****Mission Statement**

Please refer to Animal Shelter Mission Statement.

Performance Measures

	FY 04	FY 05	FY 06
# of Animals Seized	6,000	6,300	6,600
Animal Bites	340	300	275
Rabies Cases	8	12	20
Animals Vaccinated	2,000	2,000	2,000

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	595,996	808,784	808,784	890,669
Supplies	20,233	27,000	19,080	23,895
Services	105,786	104,858	115,678	101,012
Human Service Assistance	0	0	0	0
Capital Outlay	41,811	66,000	68,875	34,437
TOTAL	763,826	1,006,642	1,012,417	1,050,013

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	441,564	517,793	517,793	539,880
Fund Balance	0	0	0	0
County	322,262	488,849	494,624	510,133
TOTAL	763,826	1,006,642	1,012,417	1,050,013

Personnel Summary

POSITIONS	15.40	18.90	18.90	19.00
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SECURITY

Mission Statement

To provide physical and procedural control for the protection of people, property, and assets at Guilford County facilities.

Performance Measures

	FY 04	FY 05	FY 06
Workload/Productivity Weekly Hours Serviced	1,322	1,328	1,485
County Supervisors Weekly Hours	680	680	680
Patrols Conducted	*	77,254	TBD
Incident and Injury Reports Completed	*	504	TBD
Personnel and Hand Carried Items Screened in Courthouses	*	2,831,279	TBD

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	646,376	713,253	713,253	764,890
Supplies	15,105	15,800	36,678	15,914
Services	793,567	854,360	838,429	1,033,562
Depreciation	0	0	0	0
Capital Outlay	37,057	39,000	34,053	12,000
TOTAL	1,492,105	1,622,413	1,622,413	1,826,366

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	47,174	50,149	50,149	68,425
Fund Balance	0	0	0	0
County	1,444,931	1,572,264	1,572,264	1,757,941
TOTAL	1,492,105	1,622,413	1,622,413	1,826,366

Personnel Summary

POSITIONS	17.00	17.00	17.00	17.00
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FIRE PROTECTION DISTRICTS - INSURANCE RATINGS

Fire Protection Districts are rated by the N.C. Department of Insurance (State Fire Marshall's Office). Districts are rated according to communications (10% of rating), water availability (40% of rating), and the department in general (50% of rating). The communications aspect of the rating looks at the phone facilities provided for the general public to report fires, the operators on duty at the communications center, and the facilities used to dispatch fire department companies to the fire scene. Water availability considers the water supply available for fire suppression. Things such as the capacity of mains, hydrant distribution, and supply works capacity are reviewed, in addition to the size, type, installation and condition of hydrants. For a district to receive a rating "8" or better, all property in the district must be within five miles of the first responding certified department with the ability to produce a minimum flow of at least 250 gpm for a two-hour period. The general department review includes the engine and ladder service companies, the equipment carried, and the firefighters. Service tests are performed on pumpers, hose, aerial ladders/elevating platforms, and the associated equipment. Staffing of the department, the amount of apparatus in services, and the training of departmental staff are reviewed.

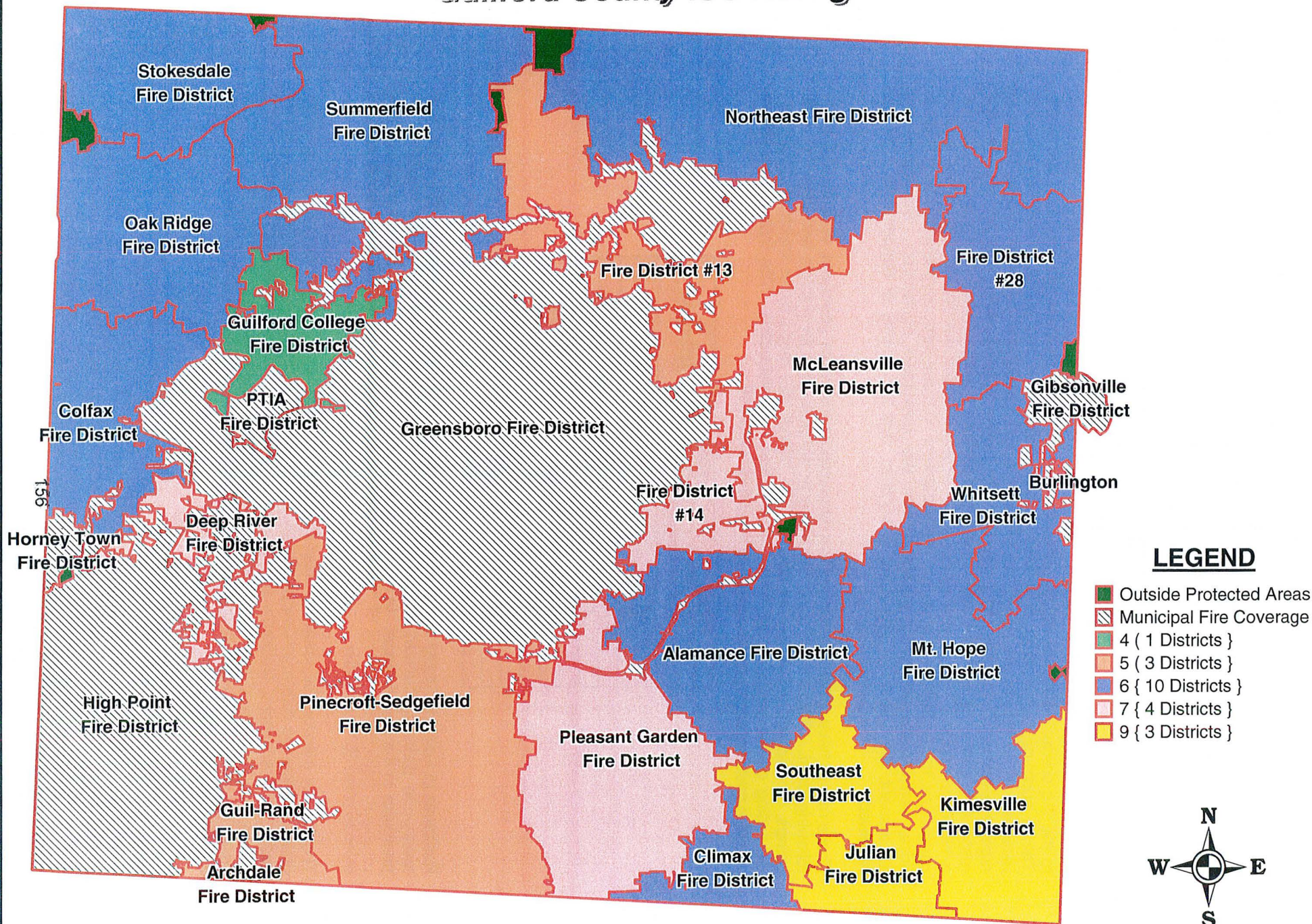
These ratings have a significant impact on homeowners' insurance premiums, as illustrated in the following chart. Where there is no difference in the premiums for districts with class "1" - "6" ratings, the savings differential for classes "6" - "None" can range by as much as \$350/year, depending on the value of the home and the type of construction. The table below shows average premium amounts for a dwelling valued @ \$125,000.

Rating Classification	Annual Premium	% Difference
1	\$452	-
2	\$452	0.00%
3	\$452	0.00%
4	\$452	0.00%
5	\$452	0.00%
6	\$452	0.00%
7	\$552	22.12%
8	\$611	10.69%
9	\$652	6.71%
9/S	\$652	0.00%
None	\$852	23.00%

Residents of Guilford County are indeed fortunate in terms of their fire protection. Of the county's twenty-one districts, fourteen are currently at a "6" or better, (66.7%) thereby qualifying for premiums in the lowest range. In relation to the state as a whole, there are approximately 200 volunteer districts with ratings of "8" or better (out of 1,300 districts). Guilford County has 18 districts rated @ "7" or better.

The County map on the following page shows the service area for each district, and is color-coded to show the current insurance ratings. While volunteer districts must be rated every fifteen years, at a minimum, Guilford's districts are very aggressive, and frequently request rating reviews at intervals well below the minimum requirement. This illustrates their ongoing efforts to serve the citizens of their districts with both satisfactory fire protection services and reduce fire insurance premiums.

Guilford County ISO Ratings



Scale: 1 Inch = Miles

Sept. r 2005

FIRE PROTECTION DISTRICTS			<i>Estimated Valuation</i>	\$10,542,400,000
FIRE PROTECTION DISTRICT	FY 04	FY 05 (approved)	FY 05 (amended)	FY 06
Alamance	493,507	746,261	746,261	830,740
Climax	64,414	71,376	71,376	79,866
Colfax	361,215	453,772	453,772	485,568
Deep River (District #18)	186,657	202,075	202,075	205,774
Fire District #14	226,927	201,801	201,801	191,256
Friedens (District #28)	70,009	110,616	110,616	134,029
Guilford College	869,116	896,299	896,299	923,806
Guilford-Randolph	98,251	117,842	117,842	126,437
Julian	72,660	73,903	73,903	74,860
Kimesville	60,962	71,488	71,488	88,182
McLeansville	496,833	540,779	540,779	591,214
Mount Hope	181,179	281,758	281,758	341,786
Northeast	427,996	500,561	500,561	543,242
Oak Ridge	649,271	761,751	761,751	845,310
Pinecroft-Sedgefield	1,284,845	1,633,422	1,633,422	1,739,865
Pleasant Garden	473,832	595,861	595,861	659,449
Rankin (District #13)	994,222	970,042	970,042	842,090
Southeast	106,050	146,112	146,112	162,550
Stokesdale	263,673	340,480	340,480	386,555
Summerfield	1,129,944	1,384,826	1,384,826	1,537,995
Whitsett	222,743	265,080	265,080	299,331

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	8,734,306	10,366,105	10,366,105	11,089,905
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	8,734,306	10,366,105	10,366,105	11,089,905

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
Sales Tax Revenue	2,391,042	1,910,142	1,910,142	2,490,227
State Shared	15,000	0	0	0
Interest Earned	24,994	18,650	18,650	22,400
Other	28,885	0	0	0
Fund Balance	896,007	68,000	68,000	76,000
County (District Tax)	6,221,856	8,369,313	8,369,313	8,501,278
TOTAL	9,577,784	10,366,105	10,366,105	11,089,905

Personnel Summary

POSITIONS - Career	127.00	127.00	137.00	176.00
- Part-Time	111.00	111.00	114.00	107.00
- Volunteer	686.00	686.00	686.00	642.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

ALAMANCE	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0500	0.0819	0.0819	\$805,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	6	6	
Number of Response Calls			
Fire	295	295	
Rescue	500	500	
Number of Stations	2	2	
Pieces of Rolling Stock	8	8	
Budgeted District Valuation	\$661,000,000	\$809,000,000	\$805,000,000
Change in Valuation from Prior Year	3.61%	22.39%	-0.49%
Approved Tax Rate/\$100 Valuation	\$0.0819	\$0.0819	\$0.0819
Population Served	9,308	9,308	9,308
District Area (sq. miles)	28.62	28.62	28.62

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	493,507	746,261	746,261	830,740
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	493,507	746,261	746,261	830,740

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	145,570	102,140	102,140	184,927
Interest Earned	2,128	1,500	1,500	3,000
Other	1,143	0	0	0
Fund Balance	60,143	7,500	7,500	0
County (District Tax)	337,233	635,121	635,121	642,813
TOTAL	546,217	746,261	746,261	830,740

Personnel Summary

POSITIONS - Career	4.00	4.00	4.00	6.00
- Part-Time	1.00	1.00	1.00	2.00
- Volunteer	40.00	40.00	40.00	40.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

CLIMAX	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0700	0.0770	0.0770	\$82,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	6	6	
Number of Response Calls			
Fire	146	195	
Rescue	189	237	
Number of Stations	2	2	
Pieces of Rolling Stock	11	11	
Budgeted District Valuation	\$62,600,000	\$77,000,000	\$82,000,000
Change in Valuation from Prior Year	5.21%	23.00%	6.49%
Approved Tax Rate/\$100 Valuation	\$0.0770	\$0.0770	\$0.0770
Population Served	1,152	1,152	1,152
District Area (sq. miles)	6.76	6.76	6.76

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	64,414	71,376	71,376	79,866
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	64,414	71,376	71,376	79,866

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	18,509	13,542	13,542	17,554
Interest Earned	406	250	250	750
Other	259	0	0	0
Fund Balance	8,983	0	0	0
County (District Tax)	43,882	57,584	57,584	61,562
TOTAL	72,039	71,376	71,376	79,866

Personnel Summary

POSITIONS - Career	3.00	3.00	3.00	3.00
- Part-Time	2.00	2.00	2.00	2.00
- Volunteer	40.00	40.00	40.00	37.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

COLFAX	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0850	0.1000	0.1000	\$382,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	6	6	
Number of Response Calls			
Fire	450	450	
Rescue	300	300	
Number of Stations	2	2	
Pieces of Rolling Stock	9	9	
Budgeted District Valuation	\$313,000,000	\$382,000,000	\$382,000,000
Change in Valuation from Prior Year	2.96%	22.04%	0.00%
Approved Tax Rate/\$100 Valuation	\$0.1000	\$0.1000	\$0.1000
Population Served	3,250	3,250	3,250
District Area (sq. miles)	18.88	18.88	18.88

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	361,215	453,772	453,772	485,568
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	361,215	453,772	453,772	485,568

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	94,301	82,222	82,222	112,367
Interest Earned	857	750	750	750
Other	1,209	0	0	0
Fund Balance	30,327	500	500	0
County (District Tax)	266,507	370,300	370,300	372,451
TOTAL	393,201	453,772	453,772	485,568

Personnel Summary

POSITIONS - Career	6.00	6.00	6.00	5.00
- Part-Time	2.00	2.00	2.00	2.00
- Volunteer	37.00	37.00	37.00	30.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

DEEP RIVER	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0900	0.0770	0.0770	\$209,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	7	7	
Number of Response Calls	581	581	
Fire			
Rescue			
Number of Stations	1	1	
Pieces of Rolling Stock	5	5	
Budgeted District Valuation	\$151,000,000	\$212,000,000	\$209,000,000
Change in Valuation from Prior Year	-5.63%	40.40%	-1.42%
Approved Tax Rate/\$100 Valuation	\$0.0770	\$0.0770	\$0.0770
Population Served	1,842	1,842	1,842
District Area (sq. miles)	10.25	10.25	10.25

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	186,657	202,075	202,075	205,774
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	186,657	202,075	202,075	205,774

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	48,695	42,000	42,000	48,367
Interest Earned	442	250	250	500
Other	826	0	0	0
Fund Balance	15,101	0	0	0
County (District Tax)	139,725	159,825	159,825	156,907
TOTAL	204,789	202,075	202,075	205,774

Personnel Summary

POSITIONS - Career	1.00	1.00	1.00	
- Part-Time	9.00	9.00	9.00	N / A
- Volunteer	12.00	12.00	12.00	

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

FIRE DISTRICT #14	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0850	0.0810	0.0810	\$186,200,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	7	7	
Number of Response Calls			
Fire	25-51	25-51	
Rescue	285-444	285-444	
Misc.	107-110	107-110	
Number of Stations	1	1	
Pieces of Rolling Stock	4	4	
Budgeted District Valuation	\$195,000,000	\$190,000,000	\$186,200,000
Change in Valuation from Prior Year	0.52%	-2.56%	-2.00%
Approved Tax Rate/\$100 Valuation	\$0.0810	\$0.0810	\$0.0810
Population Served	1,897	1,897	1,897
District Area (sq. miles)	8.74	8.74	8.74

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	226,927	201,801	201,801	191,256
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	226,927	201,801	201,801	191,256

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	60,278	51,225	51,225	43,954
Interest Earned	404	250	250	250
Other	1,212	0	0	0
Fund Balance	18,816	0	0	0
County (District Tax)	163,372	150,326	150,326	147,052
TOTAL	244,082	201,801	201,801	191,256

Personnel Summary

POSITIONS - Career	7.00	7.00	7.00	13.00
- Part-Time	9.00	9.00	9.00	7.00
- Volunteer	4.00	4.00	4.00	2.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

FRIEDENS	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0575	0.0950	0.0950	\$113,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	6	6	6
Number of Response Calls			
Fire	20	20	26
Rescue	75	75	84
Misc.	32	32	38
Number of Stations	1	1	1
Pieces of Rolling Stock	4	4	4
Budgeted District Valuation	\$82,700,000	\$105,000,000	\$113,000,000
Change in Valuation from Prior Year	-2.59%	26.96%	7.62%
Approved Tax Rate/\$100 Valuation	\$0.0950	\$0.0950	\$0.0950
Population Served	1,348	1,348	1,348
District Area (sq. miles)	19.45	19.45	19.45

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	70,009	110,616	110,616	134,029
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	70,009	110,616	110,616	134,029

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	19,827	14,696	14,696	29,163
Interest Earned	245	200	200	200
Other	349	0	0	0
Fund Balance	6,294	0	0	0
County (District Tax)	49,617	95,720	95,720	104,666
TOTAL	76,332	110,616	110,616	134,029

Personnel Summary

POSITIONS - Career	0.00	0.00	0.00	1.00
- Part-Time	0.00	0.00	0.00	0.00
- Volunteer	20.00	20.00	20.00	23.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

GUILFORD COLLEGE	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0600	0.0706	0.0725	\$980,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	4	4	
Number of Response Calls			
Fire	299	300	
Rescue	474	475	
Misc.	120	120	
Number of Stations	1	1	
Pieces of Rolling Stock	12	12	
Budgeted District Valuation	\$969,000,000	\$1,030,000,000	\$980,000,000
Change in Valuation from Prior Year	-3.00%	0.00%	-4.85%
Approved Tax Rate/\$100 Valuation	\$0.0706	\$0.0706	\$0.0725
Population Served	9,482	9,482	9,482
District Area (sq. miles)	13.02	13.02	13.02

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	869,116	896,299	896,299	923,806
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	869,116	896,299	896,299	923,806

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	260,121	179,681	179,681	214,601
Interest Earned	1,696	1,500	1,500	2,000
Other	4,289	0	0	0
Fund Balance	108,651	7,500	7,500	15,000
County (District Tax)	590,060	707,618	707,618	692,205
TOTAL	964,817	896,299	896,299	923,806

Personnel Summary

POSITIONS - Career	12.00	12.00	12.00	12.00
- Part-Time	2.00	2.00	2.00	2.00
- Volunteer	24.00	24.00	24.00	24.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

GUIL-RAND	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0725	0.0861	0.0861	\$115,500,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	5	5	5
Number of Response Calls			
Fire	300	300	320
Rescue	1,030	1,100	1,100
Misc.	475	500	500
Number of Stations	4	4	4
Pieces of Rolling Stock	22	22	22
Budgeted District Valuation	\$92,700,000	\$116,000,000	\$115,500,000
Change in Valuation from Prior Year	3.04%	25.13%	-0.43%
Approved Tax Rate/\$100 Valuation	\$0.0725	\$0.0861	\$0.0861
Population Served	1,854	1,854	1,854
District Area (sq. miles)	5.10	5.10	5.10

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	98,251	117,842	117,842	126,437
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	98,251	117,842	117,842	126,437

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	28,475	20,770	20,770	29,228
Interest Earned	259	250	250	250
Other	424	0	0	0
Fund Balance	9,041	0	0	0
County (District Tax)	70,006	96,822	96,822	96,959
TOTAL	108,205	117,842	117,842	126,437

Personnel Summary

POSITIONS - Career	24.00	24.00	24.00	26.00
- Part-Time	0.00	0.00	3.00	3.00
- Volunteer	40.00	40.00	40.00	36.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

JULIAN	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0975	0.0910	0.0910	\$65,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	9S	9S	
Number of Response Calls			
Fire	50	50	
Rescue	75	75	
Misc.	35	35	
Number of Stations	1	1	
Pieces of Rolling Stock	5	5	
Budgeted District Valuation	\$56,000,000	\$63,900,000	\$65,000,000
Change in Valuation from Prior Year	-7.89%	14.11%	1.72%
Approved Tax Rate/\$100 Valuation	\$0.0910	\$0.0910	\$0.0910
Population Served	744	744	744
District Area (sq. miles)	7.53	7.53	7.53

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	72,660	73,903	73,903	74,860
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	72,660	73,903	73,903	74,860

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	18,127	16,874	16,874	16,989
Interest Earned	338	200	200	200
Other	126	0	0	0
Fund Balance	5,583	0	0	0
County (District Tax)	52,989	56,829	56,829	57,671
TOTAL	77,163	73,903	73,903	74,860

Personnel Summary

POSITIONS - Career	0.00	0.00	0.00	0.00
- Part-Time	0.00	0.00	0.00	0.00
- Volunteer	20.00	20.00	20.00	26.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

KIMESVILLE	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0825	0.0825	0.1000	\$72,700,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	9S	9S	
Number of Response Calls			
Fire	8	8	
Rescue	52	52	
Number of Stations	1	1	
Pieces of Rolling Stock	6	6	
Budgeted District Valuation	\$53,200,000	\$71,700,000	\$72,700,000
Change in Valuation from Prior Year	2.70%	34.77%	1.39%
Approved Tax Rate/\$100 Valuation	\$0.0825	\$0.0825	\$0.1000
Population Served	614	614	614
District Area (sq. miles)	16.11	16.11	16.11

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	60,962	71,488	71,488	88,182
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	60,962	71,488	71,488	88,182

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	16,295	13,564	13,564	17,513
Interest Earned	283	250	250	250
Other	261	0	0	0
Fund Balance	7,223	0	0	0
County (District Tax)	45,196	57,674	57,674	70,419
TOTAL	69,258	71,488	71,488	88,182

Personnel Summary

POSITIONS - Career	0.00	0.00	0.00	0.00
- Part-Time	0.00	0.00	0.00	0.00
- Volunteer	30.00	30.00	30.00	30.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

McLEANSVILLE	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0550	0.0600	0.0600	\$774,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	7	7	
Number of Response Calls			
Fire	401	401	
Rescue	433	433	
Number of Stations	3	3	
Pieces of Rolling Stock	11	11	
Budgeted District Valuation	\$608,000,000	\$738,000,000	\$774,000,000
Change in Valuation from Prior Year	1.33%	21.38%	4.88%
Approved Tax Rate/\$100 Valuation	\$0.0600	\$0.0600	\$0.0600
Population Served	8,051	8,051	8,051
District Area (sq. miles)	44.15	44.15	44.15

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	496,833	540,779	540,779	591,214
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	496,833	540,779	540,779	591,214

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	144,971	103,346	103,346	131,424
Interest Earned	2,584	2,000	2,000	2,000
Other	1,560	0	0	0
Fund Balance	53,238	5,000	5,000	5,000
County (District Tax)	336,979	430,433	430,433	452,790
TOTAL	539,332	540,779	540,779	591,214

Personnel Summary

POSITIONS - Career	9.00	9.00	9.00	9.00
- Part-Time	0.00	0.00	0.00	0.00
- Volunteer	52.00	52.00	52.00	48.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

MOUNT HOPE	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0500	0.0800	0.0800	\$337,500,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	6	6	
Number of Response Calls			
Fire	55	55	
Rescue	100	100	
Misc.	30	30	
Number of Stations	1	1	
Pieces of Rolling Stock	4	4	
Budgeted District Valuation	\$234,000,000	\$314,000,000	\$337,500,000
Change in Valuation from Prior Year	3.08%	34.19%	7.48%
Approved Tax Rate/\$100 Valuation	\$0.0800	\$0.0800	\$0.0800
Population Served	3,221	3,221	3,221
District Area (sq. miles)	31.88	31.88	31.88

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	181,179	281,758	281,758	341,786
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	181,179	281,758	281,758	341,786

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Sales Tax Revenue	54,972	36,159	36,159	74,286
Interest Earned	581	250	250	750
Other	501	0	0	0
Fund Balance	25,500	3,500	3,500	3,500
County (District Tax)	120,601	241,849	241,849	263,250
TOTAL	202,155	281,758	281,758	341,786

Personnel Summary

POSITIONS - Career	1.00	1.00	1.00	1.00
- Part-Time	56.00	56.00	56.00	56.00
- Volunteer	33.00	33.00	33.00	33.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

NORTHEAST	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0750	0.0800	0.0800	\$528,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	6	6	
Number of Response Calls			
Fire	252	300	
Rescue	475	500	
Misc.	225	275	
Number of Stations	3	3	
Pieces of Rolling Stock	13	13	
Budgeted District Valuation	\$399,000,000	\$514,000,000	\$528,000,000
Change in Valuation from Prior Year	4.18%	28.82%	2.72%
Approved Tax Rate/\$100 Valuation	\$0.0800	\$0.0800	\$0.0800
Population Served	6,650	6,650	6,650
District Area (sq. miles)	65.00	65.00	65.00

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	427,996	500,561	500,561	543,242
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	427,996	500,561	500,561	543,242

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
Sales Tax Revenue	118,198	92,483	92,483	120,652
State Shared	0	0	0	0
Interest Earned	928	750	750	750
Other	1,732	0	0	0
Fund Balance	51,075	7,500	7,500	10,000
County (District Tax)	308,027	399,828	399,828	411,840
TOTAL	479,960	500,561	500,561	543,242

Personnel Summary

POSITIONS - Career	4.00	4.00	4.00	6.00
- Part-Time	4.00	4.00	4.00	4.00
- Volunteer	42.00	42.00	42.00	40.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

OAK RIDGE	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0800	0.0825	0.0825	\$807,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	7	6	
Number of Response Calls			
Fire	275	275	
Rescue	303	303	
Number of Stations	2	2	
Pieces of Rolling Stock	12	12	
Budgeted District Valuation	\$581,000,000	\$759,000,000	\$807,000,000
Change in Valuation from Prior Year	5.25%	30.64%	6.32%
Approved Tax Rate/\$100 Valuation	\$0.0825	\$0.0825	\$0.0825
Population Served	5,689	5,689	5,689
District Area (sq. miles)	24.78	24.78	24.78

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	649,271	761,751	761,751	845,310
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	649,271	761,751	761,751	845,310

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
Sales Tax Revenue	170,020	143,646	143,646	185,180
State Shared	0	0	0	0
Interest Earned	996	750	750	1,000
Other	1,452	0	0	0
Fund Balance	74,679	7,500	7,500	10,000
County (District Tax)	474,991	609,855	609,855	649,130
TOTAL	722,138	761,751	761,751	845,310

Personnel Summary

POSITIONS - Career	6.00	6.00	6.00	7.00
- Part-Time	4.00	4.00	4.00	4.00
- Volunteer	40.00	40.00	40.00	32.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

PINECROFT- SEDFIELD	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0650	0.0860	0.0860	\$1,594,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	5	5	
Number of Response Calls			
Fire	809	809	
Rescue	968	968	
Number of Stations	4	4	
Pieces of Rolling Stock	16	16	
Budgeted District Valuation	\$1,340,000,000	\$1,640,000,000	\$1,594,000,000
Change in Valuation from Prior Year	-2.19%	22.39%	-2.80%
Approved Tax Rate/\$100 Valuation	\$0.0860	\$0.0860	\$0.0860
Population Served	16,461	16,461	16,461
District Area (sq. miles)	54.62	54.62	54.62

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	1,284,845	1,633,422	1,633,422	1,739,865
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	1,284,845	1,633,422	1,633,422	1,739,865

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Revenue	15,000	0	0	0
Sales Tax Revenue	371,546	269,181	269,181	401,296
Interest Earned	2,772	2,000	2,000	2,000
Other	3,117	0	0	0
Fund Balance	119,430	0	0	0
County (District Tax)	890,179	1,362,241	1,362,241	1,336,569
TOTAL	1,402,044	1,633,422	1,633,422	1,739,865

Personnel Summary

POSITIONS - Career	23.00	23.00	33.00	33.00
- Part-Time	0.00	0.00	0.00	0.00
- Volunteer	50.00	50.00	50.00	62.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

PLEASANT GARDEN	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0725	0.0950	0.0950	\$540,100,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	7	7	
Number of Response Calls			
Fire	450	450	
Rescue	450	450	
Number of Stations	1	1	
Pieces of Rolling Stock	9	9	
Budgeted District Valuation	\$448,000,000	\$531,000,000	\$540,100,000
Change in Valuation from Prior Year	-1.32%	18.53%	1.71%
Approved Tax Rate/\$100 Valuation	\$0.0950	\$0.0950	\$0.0950
Population Served	8,125	8,125	8,125
District Area (sq. miles)	29.45	29.45	29.45

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	473,832	595,861	595,861	659,449
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	473,832	595,861	595,861	659,449

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	136,994	100,379	100,379	148,181
Interest Earned	1,073	750	750	1,000
Other	1,515	0	0	0
Fund Balance	53,818	7,500	7,500	10,000
County (District Tax)	327,587	487,232	487,232	500,268
TOTAL	520,987	595,861	595,861	659,449

Personnel Summary

POSITIONS - Career	5.00	5.00	5.00	7.00
- Part-Time	4.00	4.00	4.00	3.00
- Volunteer	33.00	33.00	33.00	24.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

RANKIN	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0925	0.1000	0.1000	\$657,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	5	5	
Number of Response Calls			
Fire	330	330	
Rescue	572	572	
Misc.	150	150	
Number of Stations	3	3	
Pieces of Rolling Stock	11	11	
Budgeted District Valuation	\$807,000,000	\$751,000,000	\$657,000,000
Change in Valuation from Prior Year	1.13%	-6.94%	-12.52%
Approved Tax Rate/\$100 Valuation	\$0.1000	\$0.1000	\$0.1000
Population Served	9,921	9,921	9,921
District Area (sq. miles)	31.15	31.15	31.15

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	994,222	970,042	970,042	842,090
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	994,222	970,042	970,042	842,090

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Sales Tax Revenue	249,683	230,697	230,697	192,015
Interest Earned	2,685	2,000	2,000	2,000
Other	2,708	0	0	0
Fund Balance	89,078	7,500	7,500	7,500
County (District Tax)	722,145	729,845	729,845	640,575
TOTAL	1,066,299	970,042	970,042	842,090

Personnel Summary

POSITIONS - Career	14.00	14.00	14.00	33.00
- Part-Time	0.00	0.00	0.00	0.00
- Volunteer	26.00	26.00	26.00	24.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

SOUTHEAST	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.1000	0.1000	0.1000	\$126,400,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	9S	9S	
Number of Response Calls			
Fire	29	29	
Rescue	65	65	
Misc.	44	44	
Number of Stations	1	1	
Pieces of Rolling Stock	4	4	
Budgeted District Valuation	\$98,700,000	\$126,000,000	\$126,400,000
Change in Valuation from Prior Year	0.30%	27.66%	0.32%
Approved Tax Rate/\$100 Valuation	\$0.1000	\$0.1000	\$0.1000
Population Served	1,827	1,827	1,827
District Area (sq. miles)	13.49	13.49	13.49

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	106,050	146,112	146,112	162,550
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	106,050	146,112	146,112	162,550

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	30,193	22,877	22,877	36,559
Interest Earned	303	250	250	250
Other	266	0	0	0
Fund Balance	11,910	1,500	1,500	2,500
County (District Tax)	75,204	121,485	121,485	123,241
TOTAL	117,876	146,112	146,112	162,550

Personnel Summary

POSITIONS - Career	0.00	0.00	0.00	0.00
- Part-Time	0.00	0.00	0.00	9.00
- Volunteer	23.00	23.00	23.00	19.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

STOKESDALE	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0773	0.0773	0.0773	\$398,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	6	6	
Number of Response Calls			
Fire	60	60	
Rescue	275	275	
Number of Stations	1	1	
Pieces of Rolling Stock	6	6	
Budgeted District Valuation	\$325,000,000	\$381,000,000	\$398,000,000
Change in Valuation from Prior Year	0.93%	17.23%	4.46%
Approved Tax Rate/\$100 Valuation	\$0.0773	\$0.0773	\$0.0773
Population Served	3,237	3,237	3,237
District Area (sq. miles)	19.17	19.17	19.17

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	263,673	340,480	340,480	386,555
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	263,673	340,480	340,480	386,555

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	76,822	55,243	55,243	85,842
Interest Earned	984	750	750	750
Other	2,049	0	0	0
Fund Balance	25,434	0	0	0
County (District Tax)	189,153	284,487	284,487	299,963
TOTAL	294,442	340,480	340,480	386,555

Personnel Summary

POSITIONS - Career	2.00	2.00	2.00	2.00
- Part-Time	2.00	2.00	2.00	2.00
- Volunteer	34.00	34.00	34.00	34.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

SUMMERFIELD	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0875	0.0875	0.0875	\$1,394,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	6	6	6
Number of Response Calls			864
Fire	80	80	
Rescue	350	350	
Misc.	230	230	
Number of Stations	2	2	3
Pieces of Rolling Stock	12	12	12
Budgeted District Valuation	\$994,000,000	\$1,290,000,000	\$1,394,000,000
Change in Valuation from Prior Year	5.98%	29.78%	8.06%
Approved Tax Rate/\$100 Valuation	\$0.0875	\$0.0875	\$0.0875
Population Served	8,710	8,710	8,710
District Area (sq. miles)	42.11	42.11	42.11

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	1,129,944	1,384,826	1,384,826	1,537,995
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	1,129,944	1,384,826	1,384,826	1,537,995

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	264,297	268,795	268,795	333,239
Interest Earned	4,062	3,000	3,000	3,000
Other	2,728	0	0	0
Fund Balance	101,791	12,500	12,500	12,500
County (District Tax)	866,227	1,100,531	1,100,531	1,189,256
TOTAL	1,239,105	1,384,826	1,384,826	1,537,995

Personnel Summary

POSITIONS - Career	5.00	5.00	5.00	11.00
- Part-Time	11.00	11.00	11.00	6.00
- Volunteer	64.00	64.00	64.00	56.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

WHITSETT	FY 03-04 Approved Tax Rate	FY 04-05 Approved Tax Rate	FY 05-06 Approved Tax Rate	FY 05-06 Estimated Valuation
	0.0525	0.0632	0.0632	\$376,000,000

Mission Statement

To provide the citizens of Guilford County and visitors with the best and most cost-effective fire protection and emergency medical services in the event of conditions which could threaten their lives or properties.

Performance Measures

	FY 04	FY 05	FY 06
Insurance Rating	6	6	
Number of Response Calls			
Fire	95	95	
Rescue	202	202	
Other	140	140	
Number of Stations	1	1	
Pieces of Rolling Stock	7	7	
Budgeted District Valuation	\$312,000,000	\$348,000,000	\$376,000,000
Change in Valuation from Prior Year	-8.24%	11.54%	8.05%
Approved Tax Rate/\$100 Valuation	\$0.0632	\$0.0632	\$0.0632
Population Served	2,216	2,216	2,216
District Area (sq. miles)	17.41	17.41	17.41

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	222,743	265,080	265,080	299,331
Capital Outlay	0	0	0	0
Debt Service (Liabilities)	0	0	0	0
TOTAL	222,743	265,080	265,080	299,331

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State Shared	0	0	0	0
Sales Tax Revenue	63,148	50,622	50,622	66,890
Interest Earned	968	750	750	750
Other	1,159	0	0	0
Fund Balance	19,892	0	0	0
County (District Tax)	152,176	213,708	213,708	231,691
TOTAL	237,343	265,080	265,080	299,331

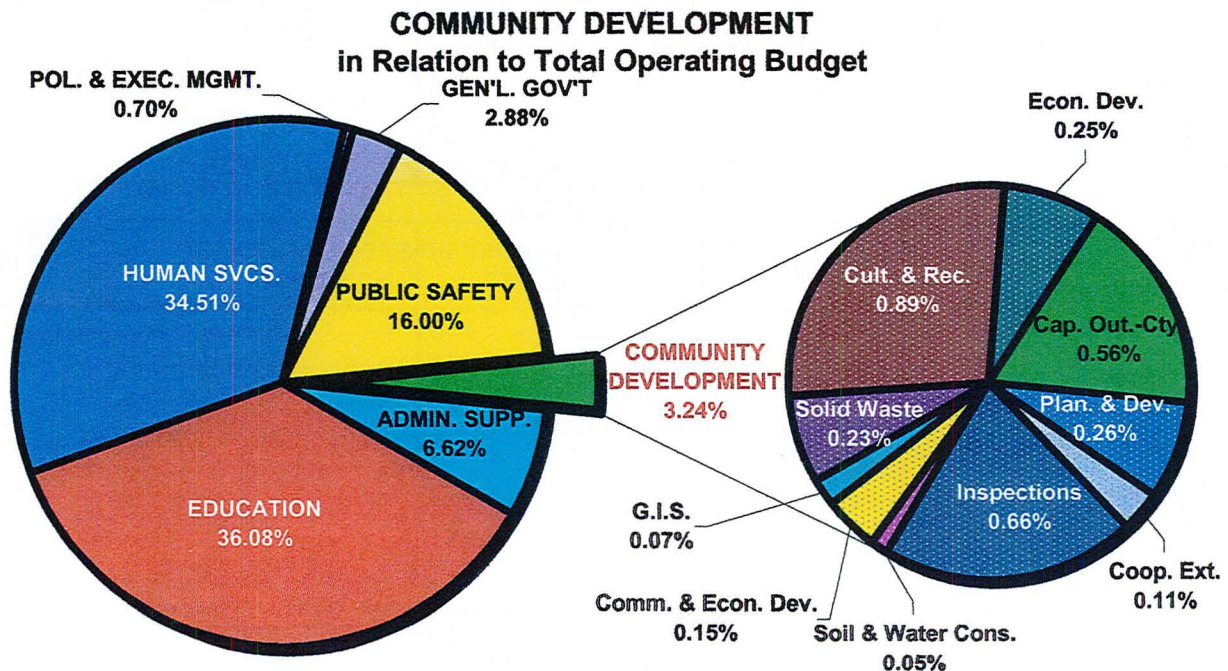
Personnel Summary

POSITIONS - Career	1.00	1.00	1.00	1.00
- Part-Time	5.00	5.00	5.00	5.00
- Volunteer	22.00	22.00	22.00	22.00

NOTE: Expenditures and Revenues reflect moneys Fire Districts receive from Guilford County only.

**GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS
APPROVED BUDGET - FY 2005-06**

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY 03-04	APPROVED BUDGET FY 04-05	AMENDED BUDGET FY 04-05	APPROVED BUDGET FY 05-06
COMMUNITY DEVELOPMENT				
Cooperative Extension	\$ 412,236	\$ 420,921	\$ 432,105	\$ 564,449
Community Development	\$ 1,562,264	\$ 2,151,553	\$ 1,999,518	\$ 1,335,476
Inspections	\$ 2,980,188	\$ 3,238,713	\$ 3,508,251	\$ 3,446,197
Soil & Water Conservation	\$ 223,060	\$ 230,297	\$ 230,297	\$ 241,068
Geographic Information Services	\$ 599,429	\$ 336,119	\$ 346,119	\$ 350,288
Capital Outlay - County	\$ 4,286,038	\$ 2,528,516	\$ 1,828,516	\$ 2,928,730
Capital Outlay - County Schools	\$ -	\$ -	\$ -	\$ -
Capital Outlay - GTCC	\$ 3,137,500	\$ 1,500,000	\$ -	\$ -
Solid Waste	\$ 915,178	\$ 1,134,132	\$ 1,192,432	\$ 1,223,505
Culture - Recreation	\$ 2,336,710	\$ 3,141,315	\$ 3,466,657	\$ 4,633,505
Community & Econ. Development	\$ 287,019	\$ 1,074,667	\$ 1,074,667	\$ 772,240
Economic Development	\$ 1,000,760	\$ 1,221,070	\$ 2,790,198	\$ 1,295,920
Sub-Total	\$ 17,740,382	\$ 16,977,303	\$ 16,868,760	\$ 16,791,378
Less Transfers to Other Funds	\$ 7,423,538	\$ 8,123,538	\$ 12,454,363	\$ 8,123,538
Total	\$ 10,316,844	\$ 8,853,765	\$ 4,414,397	\$ 8,667,840
Staffing Level	78.00	79.00	79.00	79.00



COOPERATIVE EXTENSION

Mission Statement

The mission of the North Carolina Cooperative Extension Service is to help individuals, families, and communities put research-based knowledge to work to improve their quality of living and to develop life skills in youth.

Performance Measures

	FY 04	FY 05	FY 06
Pesticide and Waste Applicators Licensed, Recertified, Trained	594	509	509
Growers Using Soil, Tissue, and Waste Analysis as Management Tools	2,500	2,200	2,500
Students Completing 4-H School Enrichment Programs	2,000	1,800	389
Citizens Assisted with Problems Via Phone	10,016	10,500	10,051
Citizens Using Plant Disease & Insect Clinic	555	700	539
Youth Participating in 4-H Cty. & District Events	1,500	1,500	2,503
Growers Certified for Farmers Market	35	35	58
Educational Seminars, Radio, TV Programs Given	765	795	1,648
Educational Literature and Factsheets Distributed	121,000	135,000	257,036
Educational Face-to-Face Contacts	22,500	28,150	29,000
Volunteer System Value	\$325,000	\$329,000	\$1,418,656
Master Gardener Volunteers Trained	113	102	132
Website Visits by Public	120,046	153,190	258,084

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	40,350	43,080	40,330	43,080
Services	371,886	377,841	391,775	521,369
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	412,236	420,921	432,105	564,449

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	4,500	0	7,230	4,831
Other	0	0	0	0
Fund Balance	0	0	0	0
County	407,736	420,921	424,875	559,618
TOTAL	412,236	420,921	432,105	564,449

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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NOTE: The County supplements the salary of 14 positions through a contract with the NCSU and NCA&TSU

Summary

PROGRAM / ACTIVITY	FY 04	FY 05 (approved)	FY 05 (amended)	FY 06
Administration	278,322	368,743	369,647	407,795
Planning & Zoning	1,283,941	1,006,223	1,213,161	927,681
Total - Planning & Development	1,562,263	1,374,966	1,582,808	1,335,476

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,293,507	1,166,850	1,165,825	1,098,990
Supplies	59,123	81,770	83,787	72,800
Services	209,633	126,346	333,196	163,686
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,562,263	1,374,966	1,582,808	1,335,476

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	130,478	100,200	100,200	177,825
Fund Balance	0	0	0	0
County	1,431,785	1,274,766	1,482,608	1,157,651
TOTAL	1,562,263	1,374,966	1,582,808	1,335,476

Personnel Summary

POSITIONS	23.00	18.00	18.00	18.00
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PLANNING & DEVELOPMENT**Administration****Mission Statement**

To provide staff support to other Planning & Development divisions. To provide staff support to Boards and Commissionsto include: Planning Board, Board of Adjustment, Parks & Recreation Commission, Advisory Board for Environmental Quality, and the Historic Properties Commission.

Performance Measures

	FY 04	FY 05	FY 06
Telephone Calls	491,000	491,000	495,000
Letters and Reports	8,100	8,100	8,150
Minutes and Agendas	274	274	275
Contracts	10	10	10

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	207,399	291,502	291,502	324,238
Supplies	20,053	30,300	31,204	30,300
Services	50,870	46,941	46,941	53,257
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	278,322	368,743	369,647	407,795

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	278,322	368,743	369,647	407,795
TOTAL	278,322	368,743	369,647	407,795

Personnel Summary

POSITIONS	4.00	4.00	4.00	4.00
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PLANNING & DEVELOPMENT

Planning & Zoning

Mission Statement

Prepare, implement and update the County Comprehensive Plan and Area Plans; administer and enforce County Development Ordinance including zoning and subdivision regulations, floodplain and watershed regulations; name roads, assign street numbers and maintain Official County Road Map and Zoning Map; close and remove from dedication public roads and easements, review and recommend additions to NCDOT secondary road system; evaluate and make recommendations on requests for financial assistance based on County Economic Development Policy; coordinate transportation planning and transit/paratransit service with Greensboro and High Point; serve as Secretary to Planning Board and Board of Adjustment; provide staff assistance to Historic Preservation Commission, Parks and Recreation Commission, Watershed Acquisition Committee, and Advisory Board for Environmental Quality; provide planning and zoning services to the Towns of Pleasant Garden, Sedalia, Stokesdale, and Summerfield.

Performance Measures

	FY 04	FY 05	FY 06
Airport Area Plan	-	-	
Southern Guilford Area Plan	-	-	
Comprehensive Plan Update	Adoption Late 2004.	Adoption Early 2005	
Major/Minor Subdivision Cases - County	250	300	300
Major/Minor Subdivision Cases - Towns	70	65	70
Subdivisions Recorded	320	370	350
Major/Minor Site Plans - County	120	130	130
Major/Minor Site Plans - Towns	20	20	30
Road Additions to NCDOT SR System	40	40	40
Road & Easement Closing Cases	5	6	10
Road Naming, House & Bldg. # Cases	10	15	15
Board of Adjustment Cases - County	15	18	20
Board of Adjustment Cases - Towns	10	8	10
Zoning Cases Processed - County	60	55	50
Zoning Cases Processed - Towns	25	18	25
Zoning Investigations - County	1,000	1,200	1,200
Zoning Investigations - Towns	390	300	390
Zoning Map Verifications	25	20	50
ABC Zoning Compliance Certifications	25	18	25
Floodplain Determinations	100	90	90
Special Use Permits Issued	5	2	2

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	1,086,108	875,348	874,323	774,752
Supplies	39,070	51,470	52,583	42,500
Services	158,763	79,405	286,255	110,429
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,283,941	1,006,223	1,213,161	927,681

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	130,478	100,200	100,200	177,825
Fund Balance	0	0	0	0
County	1,153,463	906,023	1,112,961	749,856
TOTAL	1,283,941	1,006,223	1,213,161	927,681

Personnel Summary

POSITIONS	19.00	14.00	14.00	14.00
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INSPECTIONS

Mission Statement

To review construction plans, to issue permits, to provide inspection services and to issue a Certificate of Occupancy at the completion of construction as required by the North Carolina State Building Code and the Guilford County Development Ordinance. This division also administers the environmental regulations of the Watershed Protection Ordinance, the Soil Erosion and Sedimentation Control Ordinance, the Pond Maintenance Program; investigates drainage/flooding/erosion complaints; assists the Health Department with soil investigations and does public education in these areas. Plans are reviewed for grading permits, watershed plans, watershed ponds, residential and commercial/industrial construction. Inspections are conducted for compliance with the plumbing, mechanical, electrical and building codes as required for construction, alteration and repair of building and structures; watershed ponds, erosion control devices; site plan compliance and pond maintenance.

Performance Measures

	FY 04	FY 05	FY 06
Grading Permits Reviewed	178	126	141
Grading Permits Issued	48	55	64
Watershed Plans Reviewed	380	450	585
Watershed Pond Const. Insp. Completed	150	175	175
Residential Plans Reviewed	1,873	1,800	1,829
Commercial/Industrial Plans Reviewed	590	590	836
Building Permits Issued	2,765	2,760	2,650
Bldg., Plumb., Mech. & Elec. Insp. Completed	51,500	71,572	55,379
Erosion Control Inspections Completed	2,875	2,740	2,812
Site Plan Compliance Inspections Completed	778	710	756
Certificates of Occupancy Issued	2,000	2,000	1,865
Drainage, Erosion & Flood Complaints Investigated	670	702	724
Watershed Pond Maint. Insp. Completed	340	350	400

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	2,592,879	2,744,317	2,744,317	2,968,231
Supplies	41,573	77,130	82,437	77,800
Services	345,736	417,266	681,497	400,166
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	2,980,188	3,238,713	3,508,251	3,446,197

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	2,412,470	2,398,239	2,398,239	2,514,200
Fund Balance	2,307	0	0	2,307
County	565,411	840,474	1,110,012	929,690
TOTAL	2,980,188	3,238,713	3,508,251	3,446,197

Personnel Summary

POSITIONS	43.00	43.00	43.00	44.00
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SOIL & WATER CONSERVATION

Mission Statement

To promote the wise use of our natural resources through soil and water conservation practices, to provide farms and other landowners with technical assistance; to install conservation systems on their land; to promote water quality improvement; to provide educational programs to schools and civic groups on natural resource conservation; provide technical assistance to units of government by assisting with land use and water quality studies; and to review erosion control plans.

This section also, through a contract the NC Forest Services, suppresses, investigates, assists, and coordinates Volunteer Fire Department activity and enforces laws on wildland fires. Landowners are assisted by provision of technical assistance in forest management. Reforestation is promoted to provide a future source of wood for local County industry. Forestry education is provided to schools, civic groups, and private citizens. Natural resources are protected by education and enforcement of regulations.

Prepare Forest Management Plans; assist landowners with yard/tree insect and disease problems; prepare programs for schools or civic organizations, enforce Best Management Practices on all logging sites investigated.

Performance Measures

	FY 04	FY 05	FY 06
Erosion Control Plans Reviewed	120	125	130
Cost Share Contracts (# of farms) & Dollars	40 / \$120,000	40/135,000	31/205,000
Technical Assistance (# of farms)	850	860	825
Farm Compliance Reviews (farms)	55	55	39
Acres under Conservation Management	53,200	54,000	51,000
Educational Services (# of citizens)	5,100	5,100	5,100
Forestry Mgmt. Plans & Acres	35 / 1,500	35/1,500	31/1,700
VFD Visits & Training	24	24	32
Landowners Assisted Pest Control	125	125	119

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	171,839	181,726	181,726	191,790
Supplies	8,931	7,050	6,545	7,300
Services	42,290	41,521	42,026	41,978
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	223,060	230,297	230,297	241,068

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	27,651	24,000	24,000	24,000
State Shared	0	0	0	0
Federal	0	0	0	0
Other	2,361	2,000	2,000	2,000
Fund Balance	0	0	0	0
County	193,048	204,297	204,297	215,068
TOTAL	223,060	230,297	230,297	241,068

Personnel Summary

POSITIONS	3.00	3.00	3.00	3.00
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GEOGRAPHIC INFORMATION SYSTEM

Mission Statement

To provide a timely array of quality geographic and demographic related data, services and support to the Guilford County governmental infrastructure, its citizens, the private sector, and other governmental entities.

Performance Measures

	FY 04	FY 05	FY 06
Number of recorded plats reviewed for new roads	100%	100%	100%
Support requests resolved with 5 days	96%	96%	96%
Number of digital data requests completed within 3 days	95%	95%	95%
Hardcopy product request completed within 5 days	95%	95%	95%
Geocoding hit rate for the street centerline	>93%	99%	>99%
Ongoing data maintenance tasks completed during the core data file quality (updates/incorrect updates).		90%	>99%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	212,440	228,743	228,743	242,151
Supplies	3,931	10,100	21,100	6,374
Services	373,873	97,276	96,276	101,763
Human Service Assistance	0	0	0	0
Capital Outlay	9,185	0	0	0
TOTAL	599,429	336,119	346,119	350,288

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	599,429	336,119	346,119	350,288
TOTAL	599,429	336,119	346,119	350,288

Personnel Summary

POSITIONS	3.00	3.00	3.00	3.00
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CAPITAL OUTLAY

Mission Statement

To account for funds that are appropriated as annual General Fund Transfers to help finance various County capital projects. The Capital Improvement Plan (CIP) process, established during FY 94-95, encourages more efficient government and interdepartmental coordination by insuring total participation of all affected, in addition to management.

Performance Measures

	FY 04 (actual)	FY 05 (approved)	FY 05 (amended)	FY 06
Transfers to:				
County Bldg. Construction	\$ 4,286,038	\$ 1,828,516	\$ -	\$ 2,228,730
Countywide Technology Pool *	\$ -	\$ 700,000	\$ -	\$ 1,000,000
Guilford County Schools Cap.	\$ -	\$ -	\$ -	
GTCC Cap. Out.	\$ 3,137,500	\$ 1,500,000	\$ -	\$ -
Reserve for Future Use	\$ -	\$ -	\$ -	\$ -
* Distributed to other County departments throughout year				

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	7,423,538	3,328,516	1,828,516	2,228,730
Human Service Assistance	0	0	0	0
Capital Outlay	0	700,000	0	700,000
TOTAL	7,423,538	4,028,516	1,828,516	2,928,730

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	7,423,538	4,028,516	1,828,516	2,928,730
TOTAL	7,423,538	4,028,516	1,828,516	2,928,730

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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SOLID WASTE

Mission Statement

The N.C. Solid Waste Management Act of 1989 (S.B. 111) mandates that the County provide for a collection site and dispose of scrap tires. The county receives funds from the 2% and 1% "Tire Disposal Tax" levied by the State. The County contracts with a private contractor for disposal.

The N.C. Solid Waste Management Act of 1989 (S.B. 111) mandates that the County provide for a collection site and dispose of discarded white goods. The County receives funds from the sales tax imposed on new white goods purchased. The County contracts with a private contractor for disposal.

The County participates with the City of Greensboro on a shared basis for the collection and disposal of House hold Hazardous Waste.

The County provides for the disposal of office waste through its recycle program.

Performance Measures

	FY 04	FY 05	FY 06
# of Scrap Tires Processed by County Contractor (000's)	650	900	1,000
# of Rural Residents disposing of Household Hazardous Waste	1,700	1,700	1,700
# of White Goods in Tons disposed of by County Contractor	2,800	2,800	2,800

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	25,495	90,166	90,166	113,136
Supplies	379	0	875	28,200
Services	889,304	957,666	1,017,591	987,169
Human Service Assistance	0	0	0	0
Capital Outlay	0	86,300	83,800	95,000
TOTAL	915,178	1,134,132	1,192,432	1,223,505

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	125,719	0	0	180,000
State Shared	487,003	525,000	525,000	530,000
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	(210,053)	68,000	16,750	0
County	512,509	541,132	650,682	513,505
TOTAL	915,178	1,134,132	1,192,432	1,223,505

Personnel Summary

POSITIONS	2.50	2.50	2.50	2.50
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CULTURE & RECREATION**Summary****Mission Statement**

To enhance the quality of life in Guilford County by providing: cultural and artistic activities, parks and open spaces, recreational facilities and library services.

PROGRAM / ACTIVITY	FY 04	FY 05 (approved)	FY 05 (amended)	FY 065
Parks	1,047,410	1,361,015	1,581,357	1,928,205
Libraries	889,300	1,323,300	1,343,300	1,843,300
Culture	400,000	457,000	542,000	862,000
Total - Culture & Recreation	2,336,710	3,141,315	3,466,657	4,633,505

Performance Measures

	FY 03	FY 04	FY 05
Open Mackintosh Park			
Open Triad Park			

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	12,770	10,000	10,000	2,500
Services	2,295,668	3,105,840	3,431,182	4,400,401
Human Service Assistance	0	0	0	0
Capital Outlay	28,272	25,475	25,475	230,604
TOTAL	2,336,710	3,141,315	3,466,657	4,633,505

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	8,700	8,700	0	0
Fund Balance	0	0	0	0
County	2,328,010	3,132,615	3,466,657	4,633,505
TOTAL	2,336,710	3,141,315	3,466,657	4,633,505

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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CULTURE & RECREATION

Parks

Mission Statement

The mission of the Parks & Recreation Division is to provide the citizens of Guilford County parks, open spaces, and recreation facilities that meet recreational needs of all citizens in the County, regardless of age, sex, handicap, or income.

Performance Measures

	FY 04	FY 05	FY 06
# of Participants:			
Bur-Mil Park	600,000	750,000	800,000
Gibson Park	200,000	220,000	220,000
Hike/Bike Trail	80,000	100,000	110,000
Triad Park	475,000	500,000	640,000
Guilford/Mackintosh Park	18,000	20,000	25,000
Open Space Acquisition (acres)	100	100	100
Northeast Park		500	20,000

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	12,770	10,000	10,000	2,500
Services	1,006,368	1,325,540	1,545,882	1,695,101
Human Service Assistance	0	0	0	0
Capital Outlay	28,272	25,475	25,475	230,604
TOTAL	1,047,410	1,361,015	1,581,357	1,928,205

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	8,700	8,700	0	0
Fund Balance	0	0	0	0
County	1,038,710	1,352,315	1,581,357	1,928,205
TOTAL	1,047,410	1,361,015	1,581,357	1,928,205

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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CULTURE & RECREATION

Libraries

Mission Statement

To provide a full range of library services at no charge to the citizens and taxpayers of Guilford County. This includes, but is not limited to, providing circulating materials, reference and information services, and non-print materials such as videos, compact discs, audio tapes and art prints. In addition to serving the general population, clients also include the Small Business Agency, the Chamber of Commerce, the County Schools, the Employment Security Commission, area hospitals and universities.

Performance Measures

	FY 04	FY 05	FY 06
Agency Receiving Funds:			
Gibsonville Library	\$ 61,000	\$ 55,500	\$ 55,500
Greensboro Library	\$ 522,300	\$ 922,300	\$ 1,322,300
High Point Library	\$ 245,000	\$ 340,000	\$ 410,000
Jamestown Library	\$ 61,000	\$ 5,500	\$ 55,500

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	889,300	1,323,300	1,343,300	1,843,300
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	889,300	1,323,300	1,343,300	1,843,300

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	889,300	1,323,300	1,343,300	1,843,300
TOTAL	889,300	1,323,300	1,343,300	1,843,300

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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CULTURE & RECREATION

Culture

Mission Statement

To enhance the lives of the citizens of Guilford County by providing leadership in the promotion and coordination of a broad range of cultural and artistic activities, and by encouraging full community participation in these activities.

Also funded is a new Children's Museum on Church Street in downtown Greensboro. This is a 1-year, \$75,000 contract.

Performance Measures

	FY 04	FY 05	FY 06
Agency Receiving Funds:			
Fun Fourth	\$ 10,000	\$ 10,000	\$ 10,000
Atelier Art Gallery	\$ 50,000	\$ 50,000	\$ 75,000
Greensboro Jaycees	\$ 122,000	\$ 122,000	\$ 122,000
Convention Bureau - AAU	\$ 60,000	\$ -	
Civil Rights Museum (four year pledge of \$ 1, 000,000)	\$ -	\$ -	\$ 250,000
High Point Golf Swingers			\$ 5,000
John Motley Foundation	\$ -	\$ -	
High Point Museum			\$ 50,000
Macedonia Baseball Little League			\$ 5,000
North Carolina Wildlife Habitat	\$ -	\$ -	
Guilford County Veterans Memorial	\$ -	\$ -	
United Arts Council	\$ 125,000	\$ 200,000	\$ 210,000
Piedmont Triad Film Commission	\$ 30,000	\$ 30,000	\$ 30,000
Shakespeare Festival	\$ 45,000	\$ 45,000	\$ 45,000
Aycock Neighborhood	\$ 18,000	\$ -	
National Youth Sports		\$ 15,000	\$ 15,000
Greensboro Sports Commission		\$ 25,000	\$ 25,000
High Point Lions Club for Pop Warner League		20,000	20,000

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	400,000	457,000	542,000	862,000
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	400,000	457,000	542,000	862,000

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	400,000	457,000	542,000	862,000
TOTAL	400,000	457,000	542,000	862,000

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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Summary

PROGRAM / ACTIVITY	FY 04	FY 05 (approved)	FY 05 (amended)	FY 06
Administration	0	416,710	416,710	511,985
Community Services	287,019	359,877	1,074,667	260,255
Total - Community & Economic Development	287,019	776,587	1,491,377	772,240

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 RECOMMENDED BUDGET
Personnel Services	195,993	625,750	625,750	683,918
Supplies	533	8,100	13,087	23,350
Services	90,493	132,737	847,527	54,972
Human Service Assistance	0	0	0	0
Capital Outlay	0	10,000	5,013	10,000
TOTAL	287,019	776,587	1,491,377	772,240

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	0	776,587	1,491,377	772,240
TOTAL	0	776,587	1,491,377	772,240

Personnel Summary

POSITIONS	3.50	8.50	8.50	8.50
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COMMUNITY AND ECON. DEVELOPMENT**Community Initiatives****Mission Statement**

To provide staff support to other Planning & Development divisions. To provide staff support to Boards and Commissions to include: Planning Board, Board of Adjustment, Parks & Recreation Commission, Advisory Board for Environmental Quality, and the Historic Properties Commission.

Performance Measures

	FY 04	FY 05	FY 06
Continue progress on two Economic Development programs for workforce training with the Guilford County Schools and GTCC			
Develop a small business resource assessment program			
Draft revisions to the Guilford County Economic Development Policy that take into account recent trends			

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 RECOMMENDED BUDGET
Personnel Services	0	384,200	384,200	453,308
Supplies	0	6,000	6,000	22,250
Services	0	26,510	26,510	36,427
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	0	416,710	416,710	511,985

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	0	416,710	416,710	511,985
TOTAL	0	416,710	416,710	511,985

Personnel Summary

POSITIONS	0.00	5.00	5.00	5.00
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COMMUNITY AND ECON. DEVELOPMENT**Community Services****Mission Statement**

To administer the County's Water & Sewer Extension Program, Housing Program; to administer the County's program of assisting in paving rural subdivision roads; to administer the County's rural street lighting assessment program; to act as liaison between the rural garbage collections and citizens; and administer the County's Ordinance on Hazardous Waste.

Performance Measures

	FY 04	FY 05	FY 06
Environmental Special Projects			
Minor LCID Facilities (27) Inspections	21	54	54
Solid Waste, Complaints and Assistance - Garbage Collection	7	10	15
Water & Sewer Projects	22	25	27
Illegal Dump Sites	35	200	200
Major LCID Facilities (2) Complaint Calls	1	5	10
Inspections	2	4	4
Applications	0	2	2

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 RECOMMENDED BUDGET
Personnel Services	195,993	241,550	241,550	230,610
Supplies	533	2,100	7,087	1,100
Services	90,493	106,227	821,017	18,545
Human Service Assistance	0	0	0	0
Capital Outlay	0	10,000	5,013	10,000
TOTAL	287,019	359,877	1,074,667	260,255

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	54,562	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	6,250	0	0	0
Fund Balance	0	0	0	0
County	226,207	359,877	1,074,667	260,255
TOTAL	287,019	359,877	1,074,667	260,255

Personnel Summary

POSITIONS	3.50	3.50	3.50	3.50
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ECONOMIC DEVELOPMENT

Mission Statement

To market Guilford County and the Piedmont Triad in order to facilitate the economic development process. Major emphasis is placed on the retention and expansion of existing business and industry and the attraction of new business opportunities.

Performance Measures

	FY 04	FY 05 (approved)	FY 05 (amended)	FY 06
New Jobs (New & Expanded)				
New Capital Investment				
AGENCIES FUNDED:				
United Healthcare	\$ -	\$ -	\$ -	\$ -
Greensboro Chamber of Commerce	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
High Point Economic Development	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Piedmont Triad Partnership	\$ 42,403	\$ 42,403	\$ -	\$ 43,120
R.F. Micro Devices	\$ 500,000	\$ 615,667	\$ -	\$ 349,267
Greensboro Business Center	\$ -	\$ -	\$ -	\$ -
Future Water and Sewer - Towns	\$ 500,000	\$ -	\$ -	\$ -
Downtown Greensboro	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
Downtown High Point	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
International Home Furnishings	\$ -	\$ 50,000	\$ -	\$ 50,000
East Market Street Development	\$ -	\$ 50,000	\$ -	\$ 50,000
Syngenta Crop Protection, Inc.	\$ 35,000	\$ -	\$ -	\$ -
Burlington Industries	\$ -	\$ 100,000	\$ -	\$ -
Citicard				\$ 240,000
Purolator Facet, Inc				\$ 30,667
Volvo Trucks of America				\$ 50,000
Transportation Systems				\$ 18,000
Comair, Inc.				\$ 21,200
Sherwin Williams	\$ -	\$ 8,000	\$ -	\$ 8,000
Thomas Built Buses	\$ 112,500	\$ -	\$ -	\$ -
Stockhausen	\$ -	\$ -	\$ -	\$ 64,666
Southern Film Extruders	\$ -	\$ -	\$ -	\$ 16,000

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	1,000,760	1,221,070	2,790,198	1,295,920
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	1,000,760	1,221,070	2,790,198	1,295,920

Revenue Source

	FY 01-02 RECEIPTS	FY 02-03 APPROVED BUDGET	FY 02-03 AMENDED BUDGET	FY 03-04 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Miscellaneous	0	0	0	0
Fund Balance	0	0	0	0
County	1,000,760	1,221,070	2,790,198	1,295,920
TOTAL	1,000,760	1,221,070	2,790,198	1,295,920

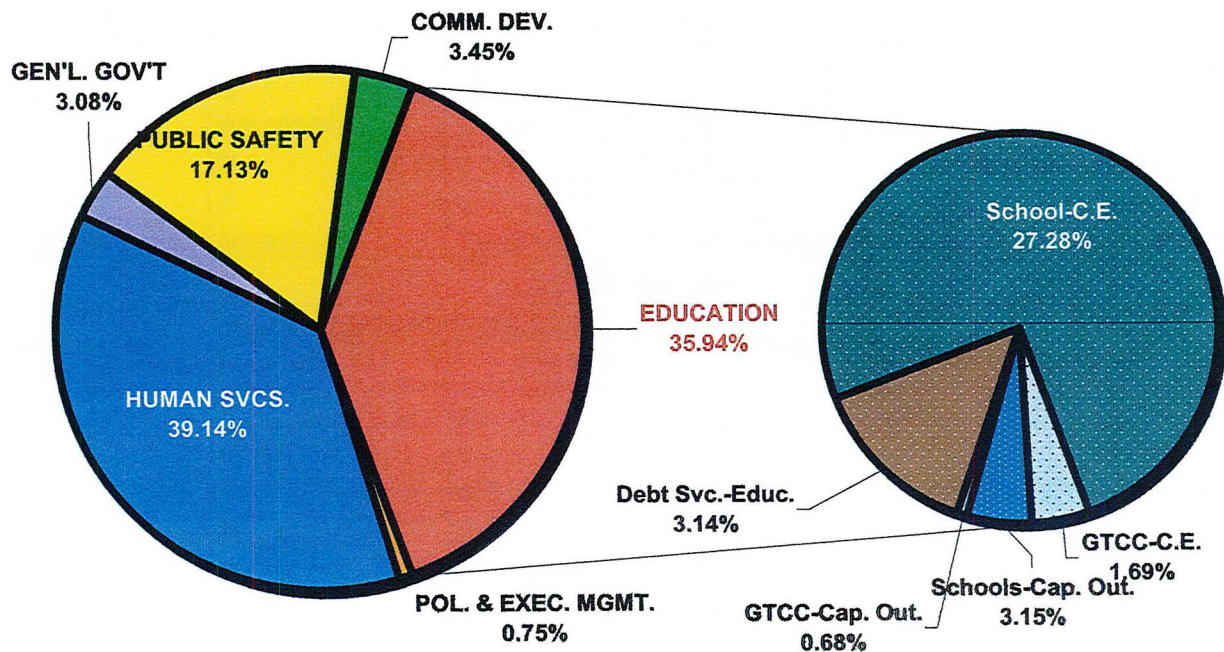
Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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**GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS
APPROVED BUDGET - FY 2005-06**

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY 03-04	APPROVED BUDGET FY 04-05	AMENDED BUDGET FY 04-05	APPROVED BUDGET FY 05-06
EDUCATION				
Current Expense				
Guilford County Schools	\$ 125,665,521	\$ 130,665,521	\$ 130,665,521	\$ 141,665,521
Guilford Tech. Comm. College	\$ 7,768,484	\$ 8,226,785	\$ 8,226,785	\$ 9,031,400
Capital Outlay				
Guilford County Schools		\$ 10,170,000	\$ 18,358,883	\$ 10,000,000
Guilford Tech. Comm. College		\$ 1,500,000	\$ 3,627,916	\$ 1,500,000
Designated for Future Use		\$ -	\$ -	\$ -
Debt Service	\$ 13,451,417	\$ 20,871,961	\$ 80,909,103	\$ 26,001,158
Total	\$ 146,885,422	\$ 171,434,267	\$ 241,788,208	\$ 188,198,079
Staffing Level	0.00	0.00	0.00	0.00

**EDUCATION
in Relation to Total Operating Budget**



[illegible]

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	133,434,005	138,892,306	138,892,306	150,696,921
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	133,434,005	138,892,306	138,892,306	150,696,921

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	133,434,005	138,892,306	138,892,306	150,696,921
TOTAL	133,434,005	138,892,306	138,892,306	150,696,921

POSITIONS	0.00	0.00	0.00	0.00
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EDUCATION**Guilford County Schools****Mission Statement**

To ensure that every student achieves mastery of academic skills essential for success in life and acquires the knowledge needed to live as a citizen in a rapidly changing world, and that every student gains understanding and respect for self and others.

Performance Measures

	FY 04	FY 05	FY 06
Average Daily Membership			
(excluding charter school students)	65,118	67,099	68,722
(including charter school students)	n / a	68,674	70,197
County Appropriation Per Pupil			
(excluding charter school students)	\$2,006.60	\$1,947.35	\$2,061.43
(including charter school students)	n / a	\$1,902.69	\$2,018.11
Attendance	94.97%	94.98%	n / a
Dropouts (Grades 7 - 12)	2.10%	n / a	n / a
Dropouts (Grades 9 - 12)	3.09%	n / a	n / a
# of Schools by Type (excluding charter schools)			
Elementary Schools	64	64	64
Middle Schools	19	20	20
High Schools	22	22	24
Special Schools	2	2	2
Total	107	108	110
ADM by Type of School:			
Elementary Schools	30,583	30,886	31,338
Middle Schools	15,349	15,647	15,880
High Schools	18,952	19,331	21,263
Special Schools	234	237	241

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	125,665,521	130,665,521	130,665,521	141,665,521
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	125,665,521	130,665,521	130,665,521	141,665,521

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	125,665,521	130,665,521	130,665,521	141,665,521
TOTAL	125,665,521	130,665,521	130,665,521	141,665,521

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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EDUCATION**Guilford Technical Community College****Mission Statement**

To provide addressable and comprehensive instructional programs committed to excellence in teaching and successful student achievement; to develop and maintain programs that are responsive to the changing educational and training needs of the people served through basic skills and lifelong learning opportunities; and to develop and maintain programs that support and enhance the economic development needs of the local community.

Most of the county funding goes to the Facilities Division. The purpose of the Facilities Division is to provide facilities that are functional, attractive and create an environment that enhances the teaching and learning process. The purpose is also to provide services to faculty and staff in support of their educational efforts.

Performance Measures

	FY 04	FY 05	FY 06
Total Oper. & Maint Expenditures	\$6,141,141	\$6,436,755	\$7,194,543
# of Full-Time Equivalents (Students)	7,652	7,645	8,059
Avg. # of Square Feet Maintained	924,530	926,212	1,043,952
Oper. & Maint. \$ / Square Foot Maintained	\$6.64	\$6.95	\$6.89
Square Feet Cleaned / Custodian	23,113	23,155	23,726
Acreage Maintained / Groundskeeper	26	29	31

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	7,768,484	8,226,785	8,226,785	9,031,400
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	7,768,484	8,226,785	8,226,785	9,031,400

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
Fund Balance	0	0	0	0
County	7,768,484	8,226,785	8,226,785	9,031,400
TOTAL	7,768,484	8,226,785	8,226,785	9,031,400

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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SCHOOL CAPITAL OUTLAY

Mission Statement

Accounts for the County's portion of the financing of school capital assets for the Guilford County Public School System, as well as Guilford Technical Community College. Financing may be provided from four principal sources: (1) County-wide funds, primarily operating transfers from the General Fund, and the local option sales tax; (2) Revenue from the North Carolina Public School Building Capital Fund; (3) Proceeds of the 1996 North Carolina Voter-Approved Bonds(1996); and (4) Proceeds of general obligation bonds issued by Guilford County. Under North Carolina law, such bonds cannot be issued by the respective school.

PROGRAM / ACTIVITY	FY 04	FY 05 (approved)	FY 05 (amended)	FY 06
Guilford County Schools	\$ 245,800,506	\$ 10,170,000	\$ 18,358,883	\$ 10,000,000
Guilford Technical Community College	\$ 12,911,705	\$ 1,500,000	\$ 3,627,916	\$ 1,500,000
Total - Education	\$ 258,712,211	\$ 11,670,000	\$ 21,986,799	\$ 11,500,000

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	258,712,211	11,670,000	21,986,799	11,500,000
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	258,712,211	11,670,000	21,986,799	11,500,000

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
1/2 Cent Sales Tax	11,144,140	10,170,000	0	0
State	4,862,209	0	0	0
State Bonds	20,457,436	0	0	0
Transfers - General Fund	45,323,973	1,500,000	21,986,799	11,500,000
Transfers - County CIP	785,440	0	0	0
Transfers - Water/Sewer Const.	0	0	0	0
Other	6,233,007	0	0	0
Sale of Bonds	220,400,000	0	0	0
Fund Balance	18,988,499	0	0	0
County	0	0	0	0
TOTAL	328,194,704	11,670,000	21,986,799	11,500,000

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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DEBT SERVICE**Schools****Mission Statement**

To account for the payment of principal, interest, and related fiscal agency fees on general obligation bonds and notes in accordance with applicable laws and regulations.

Performance Measures

	FY 04	FY 05	FY 06
Amount of Principal Payment	\$ 5,133,075	\$ 6,501,611	\$ 11,063,508
Amount of Interest and Other Fees	\$ 8,318,342	\$ 14,370,350	\$ 14,937,650

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services (Debt Service)	13,451,417	20,871,961	20,871,961	26,001,158
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	13,451,417	20,871,961	20,871,961	26,001,158

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	343,858	0	0	0
Fund Balance	0	0	0	0
County	13,107,559	20,871,961	20,871,961	26,001,158
TOTAL	13,451,417	20,871,961	20,871,961	26,001,158

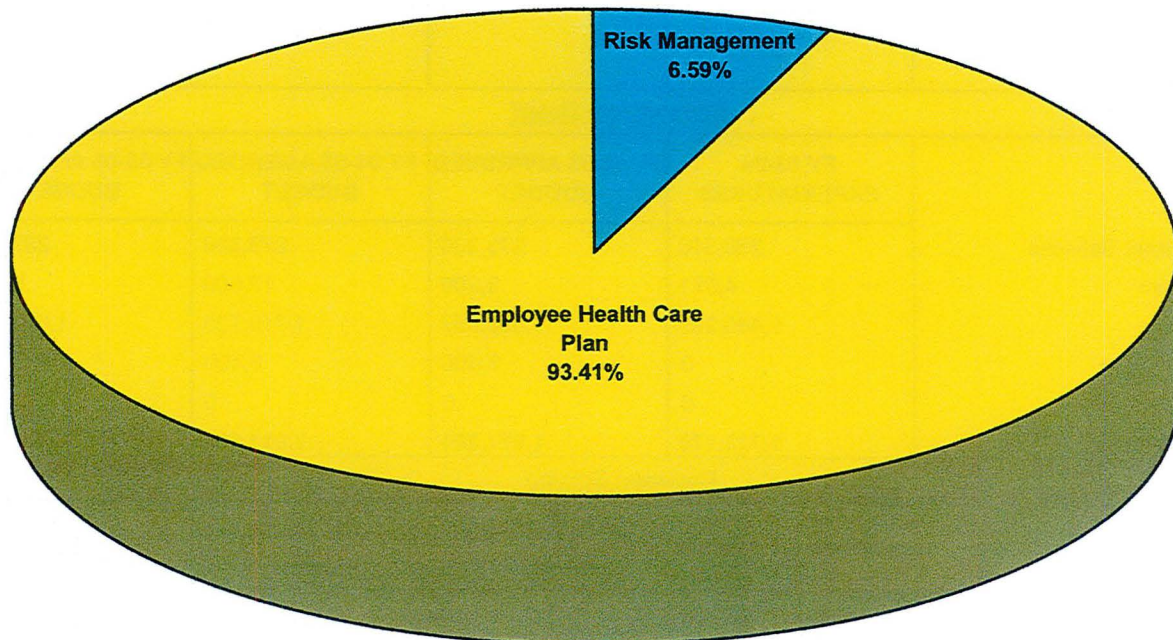
Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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**GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS
APPROVED BUDGET - FY 2005-06**

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY 03-04	APPROVED BUDGET FY 04-05	AMENDED BUDGET FY 04-05	APPROVED BUDGET FY 05-06
INTERNAL SERVICES				
Risk Management	\$ 1,733,176	\$ 1,977,289	\$ 2,013,459	\$ 1,973,296
Employee Health Care Plan	\$ 20,525,473	\$ 23,640,136	\$ 23,640,136	\$ 27,964,359
Total	\$ 22,258,649	\$ 25,617,425	\$ 25,653,595	\$ 29,937,655
Staffing Level	4.00	4.00	4.00	4.00

**INTERNAL SERVICE FUND
by Department**



RISK MANAGEMENT
Summary

Summary

[illegible]

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	259,310	273,336	273,336	297,275
Supplies	4,571	8,200	17,000	9,200
Services	1,469,295	1,692,353	1,719,723	1,663,421
Depreciation	0	3,400	3,400	3,400
Capital Outlay	0	0	0	0
TOTAL	1,733,176	1,977,289	2,013,459	1,973,296

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
Federal	11,000	0	0	0
Other	2,054,143	1,977,289	2,013,459	1,973,296
Fund Balance	20,035,218	0	0	0
TOTAL	22,100,361	1,977,289	2,013,459	1,973,296

Personnel Summary

POSITIONS	4.00	4.00	4.00	4.00
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RISK MANAGEMENT**Risk Retention****Mission Statement**

To provide the highest level of quality service to all County departments, employees, and citizens by utilizing a proactive approach to risk, liability, occupational health and safety management thus reducing our exposure to loss. This will be accomplished by a two-fold process: by providing risk management services while maintaining compliance with applicable laws and regulations, and through educating employees.

Performance Measures

	FY 04	FY 05	FY 06
Reduce Workers' Compensation Expenditures	10.00%	15.00%	15.00%
Conduct Departmental Consultations Including Projects: Educational, Surveys, Etc.	30	30	30
Reduce Lost Work Days	10.00%	15.00%	15.00%

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	259,310	273,336	273,336	297,275
Supplies	4,571	8,200	17,000	9,200
Services	11,453	16,353	17,553	15,921
Depreciation	0	3,400	3,400	3,400
Capital Outlay	0	0	0	0
TOTAL	275,334	301,289	311,289	325,796

Revenue Source

	FY 01-02 RECEIPTS	FY 02-03 APPROVED BUDGET	FY 02-03 AMENDED BUDGET	FY 03-04 PROJECTED BUDGET
Federal	0	0	0	0
Other	275,311	301,289	311,289	325,796
Fund Balance	0	0	0	0
TOTAL	275,311	301,289	311,289	325,796

Personnel Summary

POSITIONS	4.00	4.00	4.00	4.00
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RISK MANAGEMENT**Liability****Mission Statement**

To provide Guilford County with liability services that utilize a proactive approach to loss control and achieve risk and exposure reduction.

Performance Measures

	FY 04	FY 05	FY 06
Reduce the Number of Motor Vehicle Accidents by:	5.00%	5.00%	10.00%
>Provide On-Going Driver's Training for New Employees			
>Provide a Refresher Driver's Training Course			
>Conduct Accident Review Boards to Review Accidents Involving Employees who Drive County Vehicles			
Reduce the number of Liability Exposures Related to the Public on Guilford County Property by:	5.00%	5.00%	10.00%
>Raising Awareness Among County Employees, Reminding Them Safety is Everyone's Responsibility and That They are Obligated to Report Unsafe Conditions to the Safety Officer or to Security			

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	202,288	253,000	288,670	268,000
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	202,288	253,000	288,670	268,000

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
Federal	11,000	0	0	0
Other	373,202	253,000	288,670	268,000
Fund Balance	14,452,860	0	0	0
TOTAL	14,837,062	253,000	288,670	268,000

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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RISK MANAGEMENT**Property****Mission Statement**

To provide Guilford county with Property Protection from fortuitous losses that could significantly affect the County's ability to continue to fulfill its responsibility and services to taxpayers and the public.

Performance Measures

	FY 04	FY 05	FY 06
Ensure all County Property is Adequately Insured in a Timely Manner.	100%	100%	100%
Conduct Annual Building Safety Inspections	1 PER YEAR PER BLDG.		
Conduct Departmental Risk Assessments to Identify Improvements and Minimize Loss Exposures	6	6	6

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	322,700	425,000	425,000	415,000
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	322,700	425,000	425,000	415,000

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
Other	425,249	425,000	425,000	415,000
Fund Balance	1,247,682	0	0	0
TOTAL	1,672,931	425,000	425,000	415,000

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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RISK MANAGEMENT**Workers Compensation****Mission Statement**

To provide cost effective, efficient workers' compensation benefits to the employees of Guilford County and assist them in returning to the workforce as soon as possible.

Performance Measures

	FY 04	FY 05	FY 06
Reduce Workers' Compensation Expenditures	10.00%	15.00%	15.00%
Reduce Lost Work Days	10.00%	10.00%	10.00%
Training Sessions to Educate Employees, Managers, and Supervisors on Workers' Compensation Procedures and the newly Implemented Light Duty Return to Work Program	10	10	10

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	932,854	998,000	988,500	964,500
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	932,854	998,000	988,500	964,500

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 PROJECTED BUDGET
Other	980,381	998,000	988,500	964,500
Fund Balance	4,334,676	0	0	0
TOTAL	5,315,057	998,000	988,500	964,500

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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HEALTH CARE**Health Care Plan****Mission Statement**

To maintain a proactive, cost effective health care benefit plan for Guilford County and its employees, which ensures 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.

Performance Measures

	FY 04	FY 05	FY 06
Research/Propose Employee Option Plan Design Changes Which Promote Managed Care, Wellness and Better Address Employee Needs	Ongoing	Ongoing	Ongoing
Reduce the Cost of Administrative Processing of Information Through the Use Of Enhanced Technology	Ongoing	Ongoing	Ongoing
Provide Current Information to Employees Regarding Plan Updates	Monthly	Monthly	Monthly
Facilitate Employee Forums to Update/Clarify Plan Details	As Needed	As Needed	As Needed

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	5,000	5,000	3,000
Services	20,525,473	23,635,136	23,635,136	27,961,359
Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	20,525,473	23,640,136	23,640,136	27,964,359

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Other	19,903,430	23,640,136	23,640,136	27,964,359
Fund Balance	(914,573)	0	0	0
TOTAL	18,988,857	23,640,136	23,640,136	27,964,359

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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LAW ENFORCEMENT SEPARATION FUND

Mission Statement

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

Performance Measures

	FY 04	FY 05	FY 06
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 a 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 7/01/05.			

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	334,940	297,000	439,000	N / A
Supplies	0	0	0	
Services	1,079	3,000	3,000	
Human Service Assistance	0	0	0	
Capital Outlay	0	0	0	
TOTAL	336,019	300,000	442,000	

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	N / A
State Shared	0	0	0	
Other	22,870	0	10,000	
Transfers from Other Funds	322,215	300,000	349,121	
Fund Balance	0	0	82,879	
County	0	0	0	
TOTAL	345,085	300,000	442,000	

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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Summary

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

	FY 04	FY 05	FY 065
9-1-1 Communications Telephone Calls	394,000	398,000	402,000
CAD Events	188,500	185,000	188,000

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	56,223	64,853	64,853	66,492
Supplies	69,282	23,500	35,500	35,500
Services	795,668	1,287,415	891,396	1,337,548
Human Service Assistance	0	0	0	0
Capital Outlay	25,705	200,000	188,758	158,000
TOTAL	946,878	1,575,768	1,180,507	1,597,540

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	166,020	159,000	159,000	159,000
Federal	0	0	0	0
Other	879,806	1,345,200	761,970	770,435
Tsf. from Other Funds	0	0	57,181	627,000
Fund Balance	350,221	71,568	202,356	41,105
County	0	0	0	0
TOTAL	1,396,047	1,575,768	1,180,507	1,597,540

POSITIONS	1.00	1.00	1.00	1.00
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Hardwire

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

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	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	33,734	37,339	37,309	33,246
Supplies	48,829	5,500	17,500	17,500
Services	795,619	1,187,361	661,342	1,243,689
Human Service Assistance	0	0	0	0
Capital Outlay	0	115,000	103,000	103,000
TOTAL	878,182	1,345,200	819,151	1,397,435

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Other	879,806	1,345,200	761,970	770,435
Tsf. from Other Funds	0	0	57,181	627,000
Fund Balance	43,570	0	0	0
County	0	0	0	0
TOTAL	923,376	1,345,200	819,151	1,397,435

POSITIONS	0.60	0.60	0.60	0.60
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Wireless

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

	FY 04	FY 05	FY 06
9-1-1 Communications Telephone Calls	394,000	398,000	402,000
CAD Events	188,500	185,000	188,000

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	22,489	27,514	27,544	33,246
Supplies	20,453	18,000	18,000	18,000
Services	49	100,054	230,054	93,859
Human Service Assistance	0	0	0	0
Capital Outlay	25,705	85,000	85,758	55,000
TOTAL	68,696	230,568	361,356	200,105

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	166,020	159,000	159,000	159,000
Federal	0	0	0	0
Other	0	0	0	0
Tsf. from Other Funds	0	0	0	0
Fund Balance	306,651	71,568	202,356	41,105
County	0	0	0	0
TOTAL	472,671	230,568	361,356	200,105

POSITIONS	0.40	0.40	0.40	0.40
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ROOM OCCUPANCY & TOURISM DEVELOPMENT FUND

Mission Statement

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

Performance Measures

	FY 04	FY 05	FY 06

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	3,976,303	3,665,435	4,500,000	4,100,000
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	3,976,303	3,665,435	4,500,000	4,100,000

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	0	0	0	0
Occupancy Tax	3,976,303	3,665,435	4,500,000	4,100,000
Fund Balance	0	0	0	0
County	0	0	0	0
TOTAL	3,976,303	3,665,435	4,500,000	4,100,000

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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COMMUNITY DEVELOPMENT FUND

Mission Statement

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.

Performance Measures

	FY 04	FY 05	FY 06

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	0	0	0	0
Services	569,570	0	1,233,375	0
Human Service Assistance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL	569,570	0	1,233,375	0

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	0	0	0	0
State Shared	0	0	0	0
Federal	569,570	0	1,082,079	0
Transfers From Other Funds	91,772	0	151,296	0
Fund Balance	0	0	0	0
County	0	0	0	0
TOTAL	661,342	0	1,233,375	0

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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CAPITAL IMPROVEMENT PROGRAM FUNDS

Mission Statement

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.

Performance Measures

	FY 04 (actual)	FY 05 (approved)	FY 05 (amended)	FY 065
Water Bond Fund	\$ -	\$ -	\$ -	\$ -
Sewer Bond Fund	\$ 194,195	\$ -	\$ 228,000	\$ -
Water/Sewer Const. Fund	\$ 10,412,560	\$ -	\$ 4,771,489	\$ -
County Bldg. Const. Fund	\$ 27,619,609	\$ 5,666,836	\$ 43,112,309	\$ 4,228,730
Joint Water/Sewer Trust	\$ 2,486,333	\$ -	\$ 2,487,314	\$ -
Total - Capital Improvements	\$ 40,712,697	\$ 5,666,836	\$ 50,599,112	\$ 4,228,730

Expenditure Detail

	FY 03-04 EXPENDITURES	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
Personnel Services	0	0	0	0
Supplies	261,698	0	387,271	0
Services	24,521,879	5,666,836	18,032,801	4,228,730
Human Service Assistance	0	0	0	0
Capital Outlay	15,929,120	0	32,179,040	0
TOTAL	40,712,697	5,666,836	50,599,112	4,228,730

Revenue Source

	FY 03-04 RECEIPTS	FY 04-05 APPROVED BUDGET	FY 04-05 AMENDED BUDGET	FY 05-06 APPROVED BUDGET
State	25,839,873	0	468,152	0
Sale of Bonds	226,444,925	0	15,197,678	0
Federal	1,017,827	0	1,255,400	0
Other	22,384,485	0	248,991	0
Tsf. From Other Funds	65,284,632	2,566,836	9,667,792	2,228,730
Fund Balance	78,772,219	3,100,000	23,761,099	2,000,000
County	0	0	0	0
TOTAL	419,743,961	5,666,836	50,599,112	4,228,730

Personnel Summary

POSITIONS	0.00	0.00	0.00	0.00
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CAPITAL IMPROVEMENTS PROGRAM RECOMMENDED PROJECTS HIGHLIGHTS

The CIP Committee reviewed a variety of projects this year. Both the Departments and committee members expected that the projects considered would largely be funded in future years rather than in the coming year. The committee rated each project against established criteria which includes mandates and timing, health and safety issues, service improvement, and impacts on the local economy and the county's operating budget.

COUNTY BUILDING CONSTRUCTION FUND

Financial Reporting System: The current financial system is a mainframe based legacy system that is approximately 30 years old and is obsolete. The current system lacks the functionality, processing capabilities, operating efficiencies, and information access and reporting capabilities of modern financial systems. A new system will enable the provision of more financial information to users of the system and will be user-friendlier to access. The department user will have greater analytical and custom reporting capability. A new system would provide contract-tracking capabilities, which are not available in the current FRS. Current system shortcomings such as handling multiple account codes on a purchase would be eliminated. The new reporting requirements of GASB 34 could be addressed within the system instead of the more cumbersome work arounds, which have been devised. Electronic commerce is becoming more prevalent as an efficient and effective way to do business.

The procurement of a new financial system would enable the Finance Department to better serve departments, vendors, county management, and the citizens. Acquisition of a new financial system would help meet the county's overall objective to migrate processing from the mainframe legacy processing system to a more distributed computing environment. **Continuation project from FY 04-05. RFP's are being evaluated at this time and a contract award should be issued in FY 05-06.**

E/S Facility – I-85/Mount Hope: As Guilford County continues to grow more urbanized, there are significant challenges in the provision of Emergency Services. Emergency Services has targeted the I-85 – Mt. Hope area due to immediate access onto major roadways within eastern Guilford County and east Greensboro. Funding for this project would allow for the construction of a joint facility to house fire and EMS crews. The proper location of emergency facilities and equipment provides the opportunity to decrease morbidity and mortality of residents, as well as propagation of fire and hazardous materials incidents. **Continuation project from FY 04-05. 2/3 Bond funds in the amount of \$ 2,500,000 as been set aside for this project.**

CAPITAL IMPROVEMENTS PROGRAM RECOMMENDED PROJECTS HIGHLIGHTS

County Network Infrastructure: The purpose of this project is to implement a multiyear, structured enterprise network design at Guilford County that will support the long-range technology plan. As the third largest county in North Carolina, the new demands on the information systems network have pushed the aging, existing infrastructure to new limits unforeseen a few years ago. The current infrastructure has been installed for six years and has provided an excellent platform for growth. However, the current hardware will reach its "end of life" in the next two years, and new requirements from different agencies are demanding features that the current hardware cannot provide. Therefore, a new network infrastructure design is being proposed that will address all current inadequacies and provide Guilford County with the ability to more easily grow, securely, and provide required services to all agencies. **No. 1 priority by CIP Committee.**

DSS High Point Building: The department of Social Services requests that an architect be retained to study the space and program needs of the department in High Point and propose solutions to the inefficient and overcrowded conditions of the building currently used. The building is out of compliance with NC Administrative Code 10A NCAC 67A.0103, which states that a minimum of 80 square feet should be provided to staff who interview clients in their offices and a minimum of 56 square feet should be provided for staff not required to interview clients in their offices. Many of the staff cubicles do not meet this minimum requirement nor do they provide confidentiality to the clients being interviewed in them. Although programs are accessible to all clients, some areas of the building are not handicap accessible. There are interview offices that can only be reached by using stairs and the EBT Office is located on the 4th floor. In instances where the elevator is not operational, the only means of getting to the office is by use of the stairs. The waiting area is overcrowded at times resulting in inadequate space for clients to wait to be seen by a worker. Old client records are stored in the basement. This is a non-secure area resulting in the confidentiality of records and information contained in them being completely compromised. **\$ 25,000 has been included in Property Management's FY 05-06 budget to conduct an architectural study.**

Countywide Technology: Guilford County has embarked on a path for the use of technology: a) empower staff in the performance of their duties (productivity); b) provide better service and information to the community (enhanced service delivery); and c) provide tools and the necessary infrastructure to departments to fulfill their individual missions and decision as well as the mission of the county (overall government effectiveness-value added services for tax dollars). Only through an ongoing commitment to funding in software and hardware releases and models can technology provide this advantage. Funding in the capital improvement plan each year for countywide technology assures that Guilford County is committed to working more efficiently through the use of technology.

Guilford County Board of Education Land Purchases: The Guilford County Board of Education is requesting funds for the purchase of land for future schools. If funded the school system would be in a position to purchase land throughout areas of the county that they know will require a new school in the near future at a reasonable price versus

CAPITAL IMPROVEMENTS PROGRAM RECOMMENDED PROJECTS HIGHLIGHTS

purchasing the land at time of need, which will draw the price of the land higher than need be.

Replacement of EMS Base 1 – US Highway 29: Proposed changes to US HWY 29 will hamper EMS response to citizens in need. This project would replace the existing facility which is significantly outdated and not strategically located. The current facility lacks adequate fire separation from bay and living quarters.

Mainframe System Replacements: The inflexible legacy applications are so aged and difficult to maintain that a replacement investment must be addressed over the next three years. Although the intent is to move away from the mainframe and migrate to a standard technology architecture (i.e., server/client), the level of effort is such that it will impact the departments remaining on the mainframe in resources expended to locate replacements, data conversion costs, and testing needed in order to eliminate the mainframe. Some systems required by departments are so unique that an off-the-shelf solution does not exist without substantial changes to our business practices. This has prolonged the life of some inadequate, harder to use mainframe systems, especially since the funding to replace them is not available. If the funding continues to be such that all of the systems cannot be replaced and moved to other computer platforms within two years, the mainframe operating system software must undergo a major upgrade, and since the new operating system will not work on the existing mainframe, a used mainframe, at least, must be acquired to prolong its usefulness and vendor support. **The county's tax system is the next majority system to be removed from mainframe.**

NW EMS Facility – Airport/68 Area: Expansion of Piedmont Triad International Airport is anticipated to foster growth along the NC 68 corridor and create potential access concerns to airport property. This facility would allow for more rapid response into this potentially congested area, as well as along the I-74 corridor. **Projected date for funding is FY 08.**

E/S Maintenance Facility: The existing facility is inadequate for the size of vehicles being serviced. It requires the use of portable floor jacks and stands for units weighing greater than 15,000 pounds. There is no opportunity for lifts, due to height restrictions within current facility. Funding for this project would allow for maintenance employees to have efficient facilities for the maintenance of emergency vehicles, as well as all county vehicles with adequate safety equipment to ensure a safe workplace. **Projected date for funding is FY 07.**

EMS & Fire Co-location: Currently EMS responds from limited fixed facilities countywide. There is a departmental need to decentralize resources to provide a more timely response to the citizenry. By co-locating, the county stands to realize a significant decrease in building costs as the Fire Departments continue expansion. Funding this project would allow the EMS Division to continue decentralization of ambulances

CAPITAL IMPROVEMENTS PROGRAM RECOMMENDED PROJECTS HIGHLIGHTS

throughout the City of Greensboro without capital investment in facilities. The Greenboro Fire Division (GFD) has proposed "buying-in" to their expanded facilities.

Emergency Service Addition to Meadowood: Funding of this facility improvement would allow for adequate and dedicated space for infection control activities at EMS Headquarters. The addition would also allow for bathroom facilities for the large training room, such that the Emergency Services facility could be better secured. In addition, funding of this project would provide space for securing confidential personnel and medical records. **The CIP committee rated this project as a low priority (priority # 12).**

Law Enforcement Training Center: The Sheriff's department would like to construction a training center at the Prison Farm. The center would provide space for in-house training of staff, to include annual in-service training, initial Detention Officer Certification, BLET, etc. The training center would be utilized for both sworn and non-sworn staff. With anticipated personnel growth, due to construction of the Annex, we can provide initial training of all Detention staff. This will allow the Sheriff department the ability to monitor the quality of instruction to ensure their staff gets the best training available. **The CIP committee rated this project as the least important (priority # 13).**

PARKS PROJECTS

The citizen of Guilford County approved a \$ 25 million dollar bond referendum in November, 2004, below is a listing of those projects for the approved bonds.

Southwest Park: Land for this park was purchased with proceeds from the 1988 Parks and Recreation bond issue. The property is located along the headwaters of proposed Randleman Reservoir. Since the reservoir is not complete, the park has not been initiated. It is anticipated that the reservoir will be filled by 2005. Proceeds from the 2000 Parks and Recreation bond issue have been identified to engineer and begin construction of the park, but additional funding will be needed to complete the facilities.

Byran Park – Guilford County: Land for this park was donated to Guilford County and the City of Greensboro by the Bryan Foundation in 1998. A master plan has been completed and Phase 1 improvements have been engineered. In order to make the property accessible for public use, the City and County will need to jointly fund these improvements. The park site is over 500 acres in size and will provide both active recreation opportunities and an extensive trail system. Approval of bond funds for this project will allow the park to become a reality.

School – Parks: The School Park program in Guilford County dates to 1995 and has resulted in the construction nearly 20 soccer and softball fields in many locations. All of these facilities have been built on school property where they can be used by students during the day and by all residents after school and on

CAPITAL IMPROVEMENTS PROGRAM RECOMMENDED PROJECTS HIGHLIGHTS

weekends. Success of this program was due, in part, to the ability of Guilford County to partner with the Guilford County Schools as it built new schools following the 2000 school bond issue. With the success of the most recent bond issue, the county anticipate that there will continue to be partnership opportunities in the future.

Greenway Expansion: The 1988 and 2000 parks and recreation bond issues funded construction of Bicentennial Greenway linking Greensboro and High Point. While not yet complete, there is sufficient funding to continue construction. In recent years, two major greenway initiatives have emerged: Lake Brandt Greenway and Piedmont Greenway. Lake Brandt Greenway will link Greensboro, the Town of Summerfield and Stokesdale, while Piedmont Greenway will connect Greensboro to Winston-Salem. Both will be cooperative efforts involving local governments, NCDOT and private funding. Having bond funds available for these two projects will allow Guilford County to form partnerships and move construction ahead.

Preservation of Open Space: Nationally and in Guilford County, preservation of open space is one of the greatest concerns on the minds of residents. As development consumes farmland and forest, there is a strong desire to keep some areas open in perpetuity. Several years ago, Guilford County appointed an Open Space Committee that produced a plan for preservation. The plan was adopted by the Board of Commissioners, and is being implemented in a variety of ways. Authorization to expend bond funds for critical tracts will accelerate the rate at which the plan is implemented. Lands purchased will be focused on stream corridors and will provide protection of water quality; flood control; groundwater recharge; noise and visual buffers; wildlife habitat; and connections to existing open spaces. The Guilford County Open Space Committee, formed by the County Commissioners in 2000 to help preserve open space in the county, will coordinate the acquisition of these lands using the funds made available by this bond issue.

Northeast Park: Land for Northeast park was acquired with funds from a bond issue approved by the voters in 1988. Another bond issue approved in 2000 provided some of the funds needed for construction. A master plan for the park, involving many residents from Northeast Guilford County, was completed in 2002 and construction of infrastructure was completed in 2004. Included in the plan is construction of a park ranger residence, picnic shelters, maintenance building, equestrian building, hiking and biking trails, horse trails, living history farm, playgrounds, soccer fields, baseball fields, community building, leisure pool with bath house and concession building with restrooms. Bond funds are expected to cover everything except the Pool/bath house/concession building complex. Probable costs for the complex are \$ 2.6 million. The park will be the only public recreation facility in Northeast Guilford County. **Parks and Recreation will review bond projects to determine if funds are available to complete the pool/bath house.**

CAPITAL IMPROVEMENTS PROGRAM RECOMMENDED PROJECTS HIGHLIGHTS

SCHOOL CAPITAL OUTLAY FUND

GUILFORD TECHNICAL COMMUNITY COLLEGE

Allied Health Classroom Building: Health Care is the fastest growing job area in Guilford County. GTCC has added over 60 nursing students in the last 18 months and still cannot meet demand from health care employers and potential students for training. Present facility is nearly 30 years old and is at maximum capacity. The college cannot expand current programs or add new programs without additional space. Science labs that support allied health programs are at maximum capacity. The 2000 state bonds included \$ 10 million for an allied health building but are insufficient to construct an appropriately sized, technologically up-to-date facility.

Business and Industry/Biotechnology Classroom Building: A primary mission of a local community college is workforce development. Guilford County is transitioning from manufacturing and furniture to biotechnology, health care, logistics and computer/telecommunications industries. In particular, biotechnology has been identified as the most important technology of the next 25 years. North Carolina is one of the top 5 states in the nation in biotechnology. The Governor and Triad area leadership have identified biotechnology as a key cluster area to pursue for job creation and recruitment for the future. GTCC needs facilities to accommodate training in these areas.

Classroom Renovations and HVAC Upgrades: Construction of a central energy plant to serve approximately four older buildings is proposed in lieu of four separate HVAC renovations for buildings 30-45 years old. Engineering studies show a central energy plant is more cost effective over time. It also enhances the instructional environment with less service interruption and less building noise. One other building requires an HVAC upgrade to connect to an existing mini-plant. Three different buildings need structural renovations to accommodate new purposes as existing programs move to new facilities.

Instructional Equipment and Technology: State equipment budgets have been reduced to 1992 levels. GTCC's historical equipment ranges from \$1-\$2 million per year and has been dependent on availability of funding from employment security reserves under HB275. The recent economic downturn has depleted these funds and the legislation sunsets in 2006. Equipment needs include large purchases with useful lives of >10 years and includes items such as CNC machines, flight simulators, fire truck, ambulance, and lighting and sound systems for auditoriums. Classrooms need to be retrofitted for Internet

CAPITAL IMPROVEMENTS PROGRAM RECOMMENDED PROJECTS HIGHLIGHTS

connectivity and other instructional technology such as wireless communications. The campus infrastructure needs to be expanded and upgraded to accommodate additional facilities coming on line.

High Point Campus Classroom Building: GTCC's High Point Campus is at maximum capacity and is unable to meet demand for training and education. High Point City leadership foresees increased economic development along South Main Street where GTCC is located. The \$ 9.25 million Entertainment Technology Building that opened in January 2003 has generated interest in further expansion of program offerings at the High Point Campus. An additional general classroom building is required to meet the community's needs.

Land Acquisition: The GTCC Board of Trustees wishes to purchase land at each campus to assure the college's ability to expand to meet demand for training and education. The High Point Campus presently is at maximum enrollment capacity and has no land for expansion or construction of new facilities. Properties are available for acquisition at this campus. The Aviation Center has funding for one building and is requesting funding for a second building to accommodate training needs associated with residential and economic development (Federal Express and related companies) in this fastest growing section of Guilford County. Properties are available at or near the Airport that may be acquired for long-term growth and expansion at this campus location. The Jamestown Campus is restricted by Randleman Dam watershed regulations governing development. This main campus location is limited to approximately 3 additional building footprints. Additional land needs to be acquired at this location to provide for long-term expansion of the college. Properties are expected to become available due to the re-routing of Guilford College Road (now under construction) and High Point Road.

Transportation/Aviation Classroom Building: A primary mission of a local community college is workforce development. Guilford County is transitioning from manufacturing and furniture to biotechnology, health care, logistics, and computer/telecommunications industries. In particular, Federal Express will complete construction of an new hub near GTCC's Aviation Center by 2009, bringing associated logistics, transportation and supply chain companies to this area with employees who need training. County demographic studies show that this northwest section of Guilford County is the fastest growing area of the county. Transportation programs are at maximum facilities capacity. GTCC needs facilities to expand to meet existing and future needs at or near our present Aviation Center.

Greensboro Campus Classroom Building: GTCC used state bonds to purchase 65 acres to construct a new Greensboro Campus to serve downtown Greensboro and eastern Guilford County. County bonds have funded three

CAPITAL IMPROVEMENTS PROGRAM RECOMMENDED PROJECTS HIGHLIGHTS

classroom buildings with the first two opening for classes in January 2005. The third is scheduled for completion by summer 2005. These facilities replace outdated and leased facilities but do not provide for enrollment growth. This area of Guilford County is experiencing tremendous residential and industrial development, including the Rock Creek industrial park. The development activity plus the appeal of a conveniently located new campus is expected to generate huge additional demand for classes. A general classroom building is needed to accommodate the anticipated rapid growth.

GUILFORD COUNTY BOARD OF EDUCATION

On November 4, 2003, Guilford County residents approved a \$ 300 million dollar bond referendum to expand and update school district facilities. The school bond will pay for the construction of six new schools, five replacement schools and expansion/renovations at 17 other campuses. It will generate 9,225 new seats at 5 high schools.

WATER & SEWER CONSTRUCTION FUNDS

The water and sewer projects identified for funding are based on health recommendations and will be funded by water and sewer revenues.

GUILFORD COUNTY, NORTH CAROLINA
CAPITAL IMPROVEMENTS PROGRAM
FY 2005-06 THRU FY 2009-2010
COUNTY BUILDING CONSTRUCTION PROJECTS

PROJECT	Authorization (as of April 30, 2005)	Requested Year 2005-06	Recommended Year 2005-06	Planned Year 2006-07	Planned Year 2007-08	Planned Year 2008-09	Planned Year 2009-2010	Total
800 MHZ RADIO	2,500,000							0
E/S ADDITION TO MEADWOOD		330,000						330,000
FINANCIAL REPORTING SYSTEM		4,000,000	4,000,000					4,000,000
MENTAL HEALTH RENOVATIONS	692,923							
DSS BUILDING - MAPLE STREET	6,000,000							
DSS TECHNOLOGY PROJECT	1,047,045							
EMS BASE STATION	501,470							
E/S FACILITY - I-85/MOUNT HOPE				3,110,000	-			3,110,000
SOLID WASTE/SCRAP TIRE FACILITY	1,598,679							
PUBLIC HEALTH RENOVATIONS - HIGH POINT	550,000							
INDEPENDENCE BUILDING	5,020,000							
COUNTYWIDE TECHNOLOGY POOL		700,000	720,000	720,000	720,000	720,000	720,000	3,580,000
RENOVATIONS TO KENDALL CENTER	767,000							
REPLACEMENT OF EMS BASE 1								0
NW EMS FACILITY (AIRPORT/68 AREA)					1,500,000			1,500,000
REPLACEMENT OF TAX SYSTEM		1,500,000		1,250,000	250,000			3,000,000
PUBLIC HEALTH RENOVATIONS - WENDOVER								0
NETWORK INFRASTRUCTURE UPGRADE		303,534	303,534	469,378				
EMS BASE STATION (US 29)		1,695,000		1,695,000				
GUILFORD COUNTY SCHOOL LAND PURCHASE		3,450,000						
EMS & FIRE CO-LOCATION					750,000			750,000
E/S MAINTENANCE FACILITY				3,130,000				3,130,000
CRIMINAL JUSTICE STUDY	184,295							
PARKING DECK/GARAGE								0
COURT SYSTEM RENOVATIONS - GREENSBORO			1,700,000					0
TOTAL COUNTY PROJECTS	18,861,412	11,978,534	6,723,534	10,374,378	3,220,000	720,000	720,000	19,400,000
SUMMARY OF FUNDING								
BEGINNING BALANCE								0
REVENUE								
County Bldg. Construction Fund Balance	11,038,583		2,100,000					0
Annual GF Transfer			700,000	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Transfer from General Fund	2,229,923							
Authorized Bonds	5,020,000		1,700,000	2,500,000				0
Transfer from Joint Water and Sewer Trust Fund	572,906							
Interest								
Transfer from Bond Fund Reserves			2,000,000					0
TOTAL REVENUE	18,861,412	-	6,500,000	3,500,000	1,000,000	1,000,000	1,000,000	4,000,000
ENDING BALANCE			(223,534)	(6,874,378)	(2,220,000)	280,000	280,000	(15,400,000)

**GUILFORD COUNTY, NORTH CAROLINA
CAPITAL IMPROVEMENTS PROGRAM
FY 2005-06 THRU FY 2009-2010
EDUCATION PROJECTS**

PROJECT	Authorization (as of June 30, 2004)	Planned Year 2005-06	Planned Year 2006-07	Planned Year 2007-08	Planned Year 2008-09	Planned Year 2009-10	Future Years	Total
EXPENDITURES								
<u>School Parks</u>								
Pleasant Garden Elem. School Park	100,000							0
Southwest Elem. School Park	106,745							0
Southeast Greensboro Elem. & Middle School Complex Park	553,696							0
Summerfield Elem. School Park	100,000							0
Oakridge Elem. School Park	100,000							0
Montlieu Elementary School Park	300,000							0
Hunter Elementary School Park	300,000							0
Total - Recreation	1,560,441	0	0	0	0	0		0
<u>Education</u>								
Andrews High School	8,850,000							0
Dudley High School (renovations)	31,400,000							0
Grimlsey High School	12,546,000							0
High Point Central High	8,271,307							0
Northeast High	11,625,166							0
Northern High	41,673,040							0
Northwest High School	17,550,000							0
Page High School	10,884,944							0
Ragsdale High	4,202,500							0
Smith High School	8,230,000							0
Southeast High	2,669,325							0
Southern High	9,541,776							0
Southwest High	7,922,763							0
Hairston Middle	16,035,000							0
Western Guilford High School	10,800,000							0
Griffin/William Penn Classroom Bldg. & Auditorium	6,700,000							0
Kiser Middle School	8,810,000							0
Welborn Middle School	9,804,377							0
New East High Point Elem. School	11,900,000							0
GCS Institute of Advanced Tech.	2,000,000							0
Allen Jay Middle	24,261,507							0
McLeansville Math & Science Middle	3,496,517							0
Brown Summit College Prep Middle	2,000,000							0
Ferndale Middle	4,681,585							0
Guilford Middle	630,375							0
Jackson Middle	1,446,179							0
Jamestown Middle (current school)	5,943,000							0
Jamestown Area Middle	29,024,566							0
Mendenhall Middle	3,320,561							0
Northern Middle	23,461,507							0

GUIL D CC Y, N CAI VA
CAPITAL IMPROVEMENTS PROGRAM
FY 2005 THRU FY 2009-2010
EDUCATION PROJECTS

PROJECT	Authorization (as of June 30, 2004)	Planned Year 2005-06	Planned Year 2006-07	Planned Year 2007-08	Planned Year 2008-09	Planned Year 2009-10	Future Years	Total
Northeast Middle	4,724,660							0
Southeast Middle	1,365,121							0
Alderman Elementary	2,238,526							0
Allen Jay Elementary	1,600,677							0
Bessemer Elementary	2,722,078							0
Brightwood Elementary	9,900,000							0
Cone Elementary	2,280,050							0
Florence Elementary	9,977,414							0
Frazier Elementary	2,179,734							0
Gillespie Elementary	7,546,000							0
Gibsonville Elementary	12,950,004							0
Gullford Elementary	14,620,498							0
Greene Elementary	1,666,199							0
Irving Park Elementary	3,151,875							0
Lincoln Performing Arts (K-8)	1,008,219							0
Lindley Elementary	2,491,747							0
Madison Elementary	2,038,213							0
Millis Road Elementary	2,624,577							0
Montlieu Avenue Elementary	2,880,137							0
Morehead Elementary	1,951,536							0
Northern Elementary	14,419,996							0
Northwood Elementary	2,153,692							0
NW area Elementary	14,959,849							0
Oakview Elementary	4,398,967							0
Parkview Elementary	6,482,356							0
Peck Elementary	3,427,139							0
Peeler Elementary	1,951,536							0
Pleasant Garden Elementary	4,754,078							0
Reedy Fork area Elementary	14,419,995							0
Sedalia Elementary	7,542,395							0
Sedgefield Elementary	2,311,000							0
Stokesdale Elementary	9,439,006							0
Tomlinson Elementary	2,646,000							0
Union Hill Elementary	12,986,776							0
Wiley Elementary	2,162,081							0
Relocation of Mobile Classrooms	1,156,000							0
Gateway Education Center - West	9,455,625							0
Future School Construction								0
System Wide Air Conditioning	21,139,311							0
Washington Street	0							0
Reserve for Future Capital Outlay	3,496,517							0
Oakridge Elementary School	13,000,000							0
Other School Capital Needs	18,807,090	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000		50,000,000
Total - Education	600,708,669	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	0	50,000,000
TOTAL PROJECTS	602,269,110	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	0	50,000,000

**GUILFORD COUNTY, NORTH CAROLINA
CAPITAL IMPROVEMENTS PROGRAM
FY 2005-06 THRU FY 2009-2010
EDUCATION PROJECTS**

PROJECT	Authorization (as of June 30, 2004)	Planned Year 2005-06	Planned Year 2006-07	Planned Year 2007-08	Planned Year 2008-09	Planned Year 2009-10	Future Years	Total
REVENUE								
Beginning Balance				0	0	0	0	0
Transfer from General Fund	40,586,472			0	0	0	0	0
Transfer from County Building Const	1,560,441							0
Appropriated Fund Balance	11,630,747							0
County Funds	11,700,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000		50,000,000
SALE OF BONDS	500,000,000							0
Accred Int. Premium Bond Sold	6,165,842							0
Miscellaneous	66,640							0
Total Local Funding	571,710,142	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	0	50,000,000
Plus Beginning Balance	0			0	0	0	0	0
	571,710,142	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	0	50,000,000
State Bond	20,457,436		0	0	0	0	0	0
Public School Building Capital	10,099,532							0
Total State Funding	30,556,968	0	0	0	0		0	0
Schools' Fund Balance								0
Total Funding	602,267,110	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	0	50,000,000
Total Projects	602,269,110	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	0	50,000,000
SHORTAGE		0	0	0	0	0	0	0

Note: Voters approved a \$ 300 million dollar bond referendum in November, 2003, authorized projects reflect those projects included in that bond referendum.

**GUILFORD COUNTY, NORTH CAROLINA
CAPITAL IMPROVEMENTS PROGRAM
FY 2005-06 THRU FY 2009-2010
GTCC GENERAL APPROPRIATIONS AND BOND PROGRAM**

PROJECT	Authorized Projects	Planned Year 2004-05	Planned Year 2005-06	Planned Year 2006-07	Planned Year 2007-08	Planned Year 2008-09	Total (5 years)
<u>General Appropriations</u>							
Recurring Capital Needs	3,391,963	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Total - General Appropriations	3,391,963	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
<u>Bond Program</u>							
JC Price (Greensboro) Campus	5,015,100						0
Adult Education Center	7,000,000						0
Public Safety Training Ground	2,520,000						0
GTCC Technical Education Center - Jamestown	13,938,000						0
Allied Health Classroom Building			615,000	14,385,000			15,000,000
Business & Industry/Biotechnology/Classroom Bldg		200,000	1,172,334	8,003,004	624,662		10,000,000
Classroom Building Renovations & HVAC Upgrades		129,424	2,584,840	1,285,736			4,000,000
Instructional Equipment & Technology		2,500,000	2,500,000				5,000,000
High Point Campus Classroom Bldg.			480,000	6,745,830	774,170		8,000,000
Land Acquisition		2,500,000	1,000,000				3,500,000
Transportation/Aviation Classroom Bldg.		204,170	3,202,734	93,096			3,500,000
	28,473,100	5,533,594	11,554,908	30,512,666	1,398,832		49,000,000
TOTAL PROJECTS	31,865,063	7,033,594	13,054,908	32,012,666	2,898,832	1,500,000	56,500,000
SUMMARY OF FUNDING							
<u>REVENUE</u>							
Transfer from General Fund	4,737,500	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Appropriated Fund Balance-Bonds	4,390,600						0
Appropriated Fund Balance-GF	2,211,963						0
Transfer from County Bldg. Construction Fund	125,000						0
State and Federal			615,000	9,385,000			
Sales of Bonds	20,400,000	5,533,594	10,939,908	21,127,666	1,398,832	0.00	39,000,000
TOTAL REVENUE		7,033,594	13,054,908	32,012,666	2,898,832	1,500,000	46,500,000
TOTAL PROJECTS	31,865,063	7,033,594	13,054,908	32,012,666	2,898,832	1,500,000	56,500,000
SHORTAGE		0	0	0	0	0	0

**GUILFORD COUNTY, NORTH CAROLINA
CAPITAL IMPROVEMENTS PROGRAM
FY 2005-06 THRU FY 2009-2010
PARKS PROJECTS**

PROJECT	Authorized Projects (as of May, 2004)	Planned Year 2004-05	Planned Year 2005-06	Planned Year 2006-07	Planned Year 2007-08	Planned Year 2008-09	Future Years	Total (5 years)
SOUTHWEST PARK	3,000,000							0
NORTHEAST PARK	3,750,000		2,600,000					2,600,000
TRIAD PARK	2,706,925							0
BICENTENNIAL GREENWAY	1,987,454							0
DOT GRANT	1,007,200							0
BURMIL PAVING & IMPROVEME	2,765,226							0
GUILFORD-BRYAN	100,000	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000		6,000,000
FUTURE GREENWAYS		500,000	500,000	500,000	500,000			2,000,000
OPEN SPACE PROTECTION			3,000,000	3,000,000	2,000,000	2,000,000		10,000,000
SCHOOL/PUBLIC LIBRARIES								0
SCHOOL PARKS	900,000	600,000	600,000	600,000	600,000	600,000		3,000,000
								0
TOTAL PROJECTS	16,216,805	2,100,000	7,700,000	5,100,000	4,100,000	4,600,000	0	23,600,000
SUMMARY OF FUNDING								
BEGINNING BALANCE		0	0	(2,600,000)	(2,600,000)	(2,600,000)	(2,600,000)	
REVENUE								
PRIOR YEAR FUNDING								0
SALE OF BONDS	6,766,875	2,100,000	5,100,000	5,100,000	4,100,000	4,600,000	0	21,000,000
APPROPRIATED FUND BA	5,815,901							0
FEDERAL FUNDS	1,505,400							0
CTY BLDG. CONS FUNDS	900,000							0
GENERAL FUND	979,638							0
MISCELLANEOUS	248,991							0
TOTAL REVENUE	16,216,805	2,100,000	5,100,000	5,100,000	4,100,000	4,600,000	0	21,000,000
TOTAL PROJECTS	16,216,805	2,100,000	7,700,000	5,100,000	4,100,000	4,600,000	0	23,600,000
ENDING BALANCE	-	0	(2,600,000)	(2,600,000)	(2,600,000)	(2,600,000)	(2,600,000)	(2,600,000)

Projects based on bond referendum approved November, 2004

**GUILFORD COUNTY, NORTH CAROLINA
CAPITAL IMPROVEMENTS PROGRAM
FY 2005-06 THRU FY 2009-10
WATER AND SEWER PROJECTS**

	Authorized Projects	Planned Year 2004-05	Planned Year 2005-06	Planned Year 2006-07	Planned Year 2007-08	Planned Year 2008-09	Total (5 years)
WATER AND SEWER CONSTRUCTION FUNDS							
Brannock							-
Bur-Mill Park Sewer						438,850	438,850
Cape Fear Basin							-
Forest Oaks Water and Sewer	9,457,430	1,169,800					1,169,800
Forest Oaks Estates Water and Sewer							-
Forest Oaks, Section 18		158,220					158,220
I-85 Utility Crossing - Water & Sewer							-
Lakehaven Subdivision							-
Lynwood Lakes - (SE) Water and Sewer			4,680,000				4,680,000
Kingsbury Estates Water and Sewer							-
McLeansville Elementary School Water and Sewer							-
Olde Forest, Sec							-
Northeast Middle and High School Water	250,000				819,900		819,900
Sedgefield Improvements			210,000				210,000
Sedgewood Lane							-
Southern Elem. Water						476,040	476,040
Southwest Water	296,700						-
Stonebrook Farm (Water and Sewer (SE)							-
Sumner School Water	560,000			397,400		476,880	874,280
Trooper Road - Lift Station			552,480				-
Trulove Development - Sewer							-
NC 62/Fairfield Road Area			1,500,000				-
Twila Acres - Water and Sewer	1,100,682		870,000				870,000
GIBSONVILLE Back Creek Basin							-
Prison Farm Water		230,000					-
JAMESTOWN							-
ARCHDALE Coe Place Subdivision	458,975						-
Archdale Water & Sewer		2,000,000					2,000,000
HIGH POINT Browndale and Oakvale Subdivision			764,000				764,000
Pennywood Acres			243,888				243,888
Total Construction Projects	12,123,787	3,558,020	8,820,368	397,400	819,900	1,391,770	14,987,458
FUNDING							
Appropriated Fund Balance	296,700		4,143,888	-	-	-	4,143,888
Fund Balance - Bonds							-
Transfer from Sewer Fund	4,977,164						-
Transfer from Greensboro Joint Water and Sewer	1,376,216						-
Transfer from Gibsonville Joint Water and Sewer							-
Transfer from County Building Construction	1,511,322						-
Transfer from High Point Joint Water and Sewer							-
Transfer from Jamestown Joint Water and Sewer							-
Transfer from Water Bond Fund	3,245,962						-
Sale of Bonds (2/3 bonds)	1,536,423	7,701,908	4,676,480	397,400	819,900	1,391,770	14,987,458
Future Funding							-
Current Funding	12,943,787	7,701,908	8,820,368	397,400	819,900	1,391,770	19,131,346
		4,143,888	-	-	-	-	-

GUILFORD COUNTY, NORTH CAROLINA
CAPITAL IMPROVEMENTS PROGRAM
FY 2005-06 THRU FY 2009-10
COUNTY BUILDING CONSTRUCTION PROJECTS
ESTIMATED IMPACT ON THE COUNTY OPERATING BUDGET

PROJECT	Planning	2006-07	2007-08	2008-09	2009-10
	Year 2005-06				
<u>PUBLIC SAFETY</u>					
NW EMS FACILITY (AIRPORT/68 AREA)				830,000	871,500
EMS & FIRE CO-LOCATION			850,000	892,500	937,125
E/S MAINTENANCE FACILITY		205,000	215,250	226,013	237,313
EMS BASE STATION	0	250,000	262,500	275,625	289,406
TOTAL-PUBLIC SAFETY	0	455,000	1,327,750	2,224,138	2,335,344
<u>PARKS</u>					
SOUTHWEST PARK	0	0	0	0	213,697
NORTHEAST PARK	247,174	254,589	262,227	270,094	207,473
BUR-MIL PARK	424,515	509,418	611,302	733,562	880,274
TRIAD PARK	364,199	393,335	424,802	458,786	495,489
GIBSON PARK	231,341	240,595	250,218	260,227	270,636
BICENTENNIAL TRAIL	30,000	32,400	34,992	37,791	40,815
TOTAL - COUNTY PARKS	1,297,229	1,430,337	1,583,541	1,760,460	2,108,384
TOTAL PROJECTS	1,297,229	1,885,337	2,911,291	3,984,597	4,443,728

Note: Information represents only those projects that identified operating expenditures impact.

GUILFORD COUNTY, NORTH CAROLINA

TOTAL DEBT OUTSTANDING

FY 2005-06 through FY 2022-2025

Fiscal Year Ending 6/30	Principal	Interest & Other Charges	Total
2006	\$ 19,410,000	\$ 16,593,188	\$ 36,003,188
2007	19,790,000	15,852,713	35,642,713
2008	19,715,000	14,332,065	34,047,065
2009	19,650,000	12,800,904	32,450,904
2010	19,475,000	12,028,016	31,503,016
2011	19,945,000	11,244,204	31,189,204
2012	20,040,000	10,439,079	30,479,079
2013	20,100,000	9,619,929	29,719,929
2014	18,925,000	8,846,100	27,771,100
2015	18,895,000	8,096,915	26,991,915
2016	18,875,000	7,321,753	26,196,753
2017	18,855,000	6,537,300	25,392,300
2018	18,955,000	5,739,703	24,694,703
2019	28,410,000	4,822,423	33,232,423
2020	29,000,000	3,875,823	32,875,823
2021	30,265,000	3,012,401	33,277,401
2022	30,645,000	2,240,975	32,885,975
2023	30,645,000	1,391,540	32,036,540
2024	18,645,000	857,555	19,502,555
2025	18,640,000	428,720	19,068,720
	\$ 438,880,000	\$ 156,081,306	\$ 594,961,306

LEGAL DEBT LIMIT & AVAILABLE CAPACITY

Restrictions on the amount of debt a county may incur are imposed by statute as well as by the Constitution. G.S. 159-55 provides that the net debt of a county not exceed 8% of the appraised value of the property subject to taxation by the county. Guilford County's total legal capacity, outstanding debt, and remaining capacity for additional projects are shown below.

As a practical matter, the County's policy of not exceeding 10% of the total budget for long-term debt limits future outstanding debt to a level far below the legal debt capacity.

Legal Debt Capacity	Authorized but Unissued & Outstanding Debt	Unused Capacity
\$3,218,927,643	\$629,005,436	\$2,589,922,207

NOTE: The amount shown here includes authorized but unissued debt (\$198,000,000) as well as bonded debt (\$438,880,000), obligations under capital lease (\$513,298) and statutory deductions (\$8,387,862) as required by law.

Legal Debt Capacity = \$40,236,595,537 x 8% = \$ 3,218,927,643

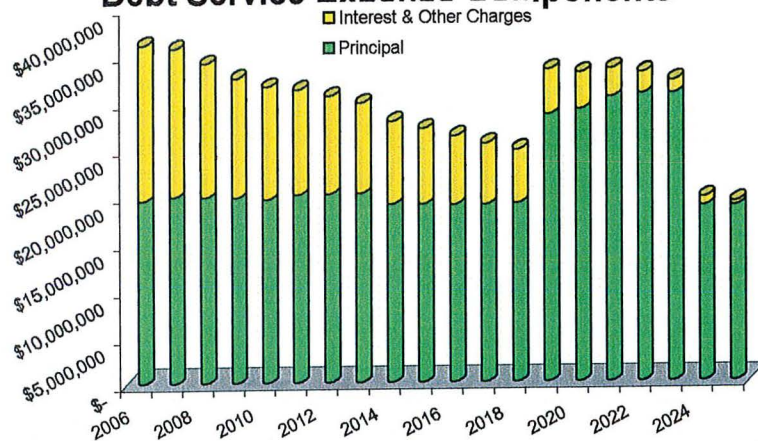
Net Amount of Debt Applicable to Debt Limit

Bonded Debt	\$ 438,880,000
Bonds Authorized, unissued	\$ 198,000,000
Obligations Under Capital Lease	\$ 513,298
	<u>\$ 637,393,298</u>

Less Statutory Deductions \$ (8,387,862)

Debt Applicable to Debt Limit \$ 629,005,436

Debt Service Expense Components



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REVENUE SOURCES

(Increases/decreases contained herein are from FY 04-05 Approved Budget to FY 05-06 Approved Budget)
(Refer to schedules on pp. 54-59 for a detailed analysis of all revenues by source)

Taxes

Property Taxes - These are taxes on property itself. The revenue from this tax is determined by the value of the property as a marketable item. The Board of County Commissioners, with the adoption of the Budget Ordinance, established the rate at which property will be taxed. Property Taxes are the largest single revenue source available to the County to support the General Fund Budget as well as the budgets for the Fire Protection Districts. Changes in this source of revenue are impacted by only two factors: (1) changes in the valuation of the County or the Districts; (2) changes in the property tax rate approved by the Board of Commissioners with the adoption of the annual budget ordinance.

The tax base in the County grew by \$1.1 billion, an increase of 3.40%. While this is a relatively small increase, it is only slightly less than the average for non-revaluation years for the last 25 years (3.76%). Valuation information may be found in the schedule on page 39. This growth translates into nominal increases in the revenue from Property Taxes for both the General Fund and the Fire Protection Districts. The Board of County Commissioners adjusted the countywide tax rate for FY 05-06 to \$0.6428/\$100 valuation, an increase of \$0.244. This rate, coupled with the growth in the tax base, will yield approximately \$29.3 million more in property tax revenue for the General Fund.

Property tax revenue budgeted for the Fire Protection Districts in the FY 05-06 budget are scheduled to increase by approximately \$132,000 (1.58%).

A summary of the budgeted countywide valuations and corresponding tax rates may be found on pages 39-40.

Sales Taxes - Local Governments have the authority to levy a local sales/use tax. The General Assembly for the State of North Carolina, as a part of its FY 02-03 budget adoption, gave county governments authorization to collect an additional ½%. This came in an effort to offset the loss of revenues for the counties in the form of reimbursements, which have been eliminated in the last couple of years. The Board of County Commissioners voted to exercise this option, effective January 1, 2003. This increases the local sales tax ceiling to 2½%. This tax is collected by the State of North Carolina as it collects the state sales/use tax (4½%).

The State remits local option sales/use collections (less the cost of collection) to counties for distribution to incorporated areas in the county. This distribution may be made on either the percentage of the population for each entity (Per Capita Distribution Basis), or on the percentage of the total tax levy from the prior year for each entity (Ad Valorem Distribution Basis). Guilford County distributes these revenues on the Ad Valorem basis.

Sales tax revenue in the General Fund is projected to increase by approximately \$18.1 million (31.7%). This gross increase, however, is misleading. With the adoption of the FY 05-06 Budget Ordinance, the School Capital Outlay fund, which derives a portion of its revenue from the sale/use tax, was transferred into the General Fund. This accounts for approximately \$10.1 million of this increase. When the revenues from *both* funds are considered, the increase is approximately \$7.93 million – an increase of 11.79%. When considering the Fire Protection Districts as a group, the increase in sales tax revenue is estimated to be approximately \$580,100 (30.37%). The increase for this revenue source for the Fire Protection Districts is directly related to the *property tax* rates in effect for FY 04-05. The revenue generated from the levy on property

REVENUE SOURCES

(Increases/decreases contained herein are from FY 04-05 Approved Budget to FY 05-06 Approved Budget)
(Refer to schedules on pp. 54-59 for a detailed analysis of all revenues by source)

in the Fire Protection Districts increased the Districts' pro-rata share of the total levy in the County, which is the basis of the sales tax revenue distribution.

Other Taxes

Other Taxes include a variety of taxes levied for various purposes. They include Cable Television Franchise Taxes, Housing Authority Payments in Lieu of Taxes, Excise Taxes, Room Occupancy & Tourism Taxes, and 911 Hardwire Taxes.

Cable Television Franchise Taxes, Housing Authority Payments in Lieu of Taxes, Excise Taxes – These taxes are specific to the General Fund. Total estimated revenue from these three taxes is estimated to increase by approximately \$560,800 (17.3%) in the coming year. Eighty-two percent of the increase is in Excise Taxes collected in the Register of Deeds Office.

Room Occupancy & Tourism Taxes – This is a tax on accommodations in the County. The proceeds from this tax are estimated to increase by approximately \$435,000 (11.9%), based on estimates supplied by the Greensboro Tourism Authority. The revenue from this tax is specific to the Room Occupancy & Tourism Development Fund.

911 Hardwire Taxes – This revenue is generated by the "Emergency 911 Charge" of \$0.30/line on monthly telephone bills for residential and business lines. The revenue

State & Federal Grants

Federal Grants - The County receives revenue from the Federal Government in the form of grants. These funds flow through the state to the County and are earmarked for special programs, particularly those in the Human Services areas. The funding formulae under which these grants are made are complex, and vary from category to category, depending on the target population.

The Federal Government has, in recent years, taken a more conservative approach toward the allocation of these grants to State and County jurisdictions. The County is expected to experience an increase of approximately \$3.7 million in Federal revenue (7.62%). Of this increase, \$2.55 million is revenue from the Help America Vote Act to provide funding for technology/equipment upgrades to voting equipment & software. Another \$1 million of the increase is in the Department of Social Services. The balance of the increase is in other Human Services departments.

This revenue source is specific to the General Fund.

State Grants - The County receives revenue directly from the State of North Carolina. This revenue may include some federal funds for social services, health, and related programs. The main focus of State Grants is in the areas of Human Services (Public Health, Mental Health, Social Services) and Public Safety (Court Alternatives).

The level of State funding in the FY 05-06 General Fund budget is estimated to be approximately \$6.07 million more than in the previous year (23.7%). Of this increase, approximately \$5.6 million is in the Mental Health budget, as a result of increased State contributions for agency administrative expenses, including, not only direct administration, but clinicians' expenses.

REVENUE SOURCES

(Increases/decreases contained herein are from FY 04-05 Approved Budget to FY 05-06 Approved Budget)
(Refer to schedules on pp. 54-59 for a detailed analysis of all revenues by source)

State revenue can also flow to the School Capital Outlay Fund. The State revenues for this fund come from State Public School Facilities Funds, and are distributed according to State formula. Funds available to the Guilford County Board of Education (flowing to the County as a "pass-through"), have been depleted and for that reason there is nothing budgeted in the FY 05-06 budget in this category.

This revenue source is specific to the General Fund and the School Capital Outlay Fund.

State Shared Revenues

In the past few years, State Shared Revenues for the General Fund have declined dramatically, from approximately \$16.8 million in FY 99-00 to an estimated \$1.86 million for FY 05-06 (-88.9%). This was the result of the State's elimination of the **Inventory Tax Reimbursement** and the **Intangibles Tax Reimbursement**. These reimbursements were eliminated to help the State address its financial condition.

Other sources of State Shared Revenue include:

Beer & Wine Tax - The State levies taxes on alcoholic beverages, including license taxes and excise taxes on liquor, beer and wine. Counties were eligible to share in beer and wine excise tax revenues if these beverages may be legally sold in any part of the county outside municipalities. These revenues have been distributed by the State based on the non-municipal population of the county.

The FY 05-06 budget includes an estimated \$300,000 in revenue from this tax. This amount is consistent with past years' remittances, and identical to the FY 04-05 appropriation.

ABC Tax - The State levies taxes on the profits of Alcoholic Beverage Control (ABC) stores. County and city governments may share this tax, with distribution determined by the manner in which the local ABC system was established.

The revenue from these taxes is budgeted conservatively due to the nature of their collection. Annual variances in this category have shown the tendency to be very inconsistent. The projected revenue from these taxes for FY 05-06 is anticipated to be \$320,500, and increase of \$130,500 (68.68%) above FY 04-05. These revenues affect only the General Fund.

Hold Harmless Revenue - In an effort to partially address this loss of revenue for local governments resulting from the State's elimination of the reimbursements noted above, the State instituted a Hold Harmless Reimbursement, which, when used in conjunction with additional local option sales tax revenues (permitted through special legislation passed by the General Assembly), would replace the former reimbursements. The Hold Harmless Reimbursement for FY 05-06 totals \$673,000, compared to \$3.1 million for FY 04-05 - a reduction of 78.29%.

There is also approximately \$500,000 in revenue in the Solid Waste budget, which also falls into this category. This amount is identical to the FY 04-05 estimate.

This source of revenue is specific to the General Fund.

Wireless 40% Fund Revenue - The State established the 40% Wireless Fund (effective FY 00-01) to assist county governments with enhancements to their emergency telephone systems to

REVENUE SOURCES

(Increases/decreases contained herein are from FY 04-05 Approved Budget to FY 05-06 Approved Budget)
(Refer to schedules on pp. 54-59 for a detailed analysis of all revenues by source)

accommodate the increased use of cellular phones. This revenue source has averaged approximately \$150,000/year since that time. The FY 05-06 Emergency Telephone System Fund budget includes approximately \$159,000 in this category – the same estimate as was included in the FY 04-05 budget.

There continues to be some concern at the local level, however, because the State has used a portion of the revenue accruing from this charge to address other State budgetary concerns. It is not known at this time if this will be the case in the coming year.

This source of revenue is specific to the Emergency Telephone System Fund.

Charges for Services

General Fees - A user charge is the fee payable by one who voluntarily receives or uses a governmental service or facility. A fee is feasible for any service that directly benefits an individual, is divisible into service units, and for which a fee can be collected at a reasonable cost. Fees in this category include statutory fees charged by public officers (Register of Deeds, Sheriff, etc.), in addition to fees established by the Board of Commissioners (Ambulance Fees, Inspections Fees, etc.). As a result of changes in recent years in revenue classification, as required by the Government Auditing Standards Board, certain revenues, previously categorized as State and State Shared, are now included in this category.

General Fee revenue in the General Fund is projected to increase by approximately \$1.58 million (11.27%). Of this amount, slightly over \$1 million comes from the implementation of the fifth and final year of the National Fee Schedule for Emergency Medical Services. There is also an estimated increase of approximately \$357,000 in the Law Enforcement budget, resulting from increased reimbursements to local law enforcement agencies for the service of civil papers.

General Fee revenue in the Internal Service Fund is projected to increase by approximately \$4.32 million (16.84%). This increase is due to increased employer contributions for group health insurance in the departments' budgets in the General Fund, and transferred to the Internal Services Fund.

Joint Operation Fees - In many instances, the County provides a service to some other governmental entity, for which a fee is charged. These include, for example, charges to the various municipalities for the conduction of elections, the collection of taxes, the operation of the Animal Shelter and Animal Control, etc. These revenues affect only the General Fund.

General Fund revenue in this category is projected to increase by approximately \$289,600 (7.74%). There are significant increases in the Elections budget (\$312,000 for revenue from the municipalities for municipal elections) and Animal Services (\$109,400 for municipal reimbursements for increased Animal Services expenses). A part of this increase is offset by a loss of revenue in Law Enforcement resulting from the Cities of Greensboro and High Point opting out of their participation in the operation of the Warrant Repository.

Health Service Fees - The County, primarily through the Public Health Department, provides some health services to the general population on a fee basis (ex.: flu vaccinations, tetanus vaccinations, etc.). The charges for these services are based on a sliding scale tied to the client's ability to pay.

REVENUE SOURCES

(Increases/decreases contained herein are from FY 04-05 Approved Budget to FY 05-06 Approved Budget)
(Refer to schedules on pp. 54-59 for a detailed analysis of all revenues by source)

There is a projected decrease in this category for FY 05-06 of approximately \$1.7 million (8.7%). While there is an increase in Public Health of approximately \$2.8 million (increased abilities to collect fees for some services from self-pay clients), there is a decrease in Mental Health of approximately \$4.5 million (based on an historical analysis of actual revenues in this category for recent years).

Other Revenues

Investment Interest - The County has statutory authorization to invest idle cash. The funds available for investment can come from the fund balances, operating reserves and bond proceeds.

Interest Revenue in the General Fund for FY 05-06 is projected to increase by approximately \$8.5 million (185.0%). This increase is due, in large part to an improving economy, coupled with larger amounts of idle cash available for investment.

Interest Revenue for the Fire Protection District Funds (combined) is projected to increase by approximately \$3,750 (20.11%). This is due, primarily, to an improving economy, as the amount of idle cash available to the Fire Protection Districts for investment purposes is fairly stable.

Other Miscellaneous Revenues - Other miscellaneous revenues include penalties and fines, licenses and permits, rentals, sales, contributions, etc.

Revenues in this category across all funds are projected to decrease by approximately \$202,000 (-2.51%). This decrease is due to largely to decreases in General Fund departments.

Inter-fund Transfers - Interfund transfers are contributions made by one fund to support the operations of another fund. The FY 05-06 Approved Budget includes transfers from the General Fund to the County Building Construction Fund (\$2.23 million), the Law Enforcement Separation Fund (\$350,000), and the Emergency Telephone Fund (\$627,000). There are also transfers from the County Building Construction Fund to the General Fund (\$2.00 million) and from the School Capital Outlay Fund (\$3.43 million).

Fund Balance Appropriated

Fund Balance Appropriated - Fund Balances accrue as the revenues in a fund exceed expenditures. These balances may be appropriated to fund subsequent years' expenses.

The Fund Balance Appropriated in the General Fund is approximately \$25.02 million, an increase of approximately \$274,000 (1.011%).

The total Fund Balance Appropriated for the 21 Fire Protection Districts is estimated to be approximately \$76,000, an increase of approximately \$8,000 (11.76%).

The Fund Balance Appropriated in the FY 05-06 Approved Budget for the Emergency Telephone System Fund is approximately \$41,105, a decrease of approximately \$30,500 (-42.57%).

GLOSSARY OF BUDGET-RELATED TERMS

ABC Tax - A tax on the net profits of county and city alcoholic beverage control (ABC) stores. The law provides that the net profits from the tax to a county's general fund.

Accrual Basis of Accounting - Method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax (also known as "Property Tax") - A tax on property itself, levied on the assessed value of the property.

Administration - The functional grouping of departments providing services to all divisions of county government. Departments included in this division are Budget Management & Evaluation, Finance, Purchasing, Facilities, Property Management, Information Services, Human Resources, Fleet/Parking, and Debt Service (excluding Debt Service for Public Education).

Adopted Budget - The original budget approved by the Board of County Commissioners for a given fiscal year.

Amended Budget - The original budget plus or minus any adjustments approved during the fiscal year by the Board of County Commissioners, i.e. 6/30 or year end.

Appropriation - An authorization from a governing body to make expenditures for a specific purpose.

Assessed Valuation - The total value of real estate and personal property as determined by tax assessors which is used as a basis for levying taxes.

Average Daily Membership (ADM) - The average number of students attending the public schools (grades K-12) on any given day based on enrollment figures through the first 10 days of the school year. This number is used by the State Department of Public Instruction for the allotment of "per pupil" funds to a school system. It is also used by county government as the basis for the allotment of operating (non-capital) funds from county sources to the public schools.

Balance Budget - A budget (including project ordinances and financial plans for Internal Service Funds) where the sum of estimated net revenues and appropriated fund balances is equal to appropriations. G.S. 159-8(a) requires an exact balance - neither a deficit nor a surplus. G.S. 159-13(b) (16) states that each of the accounting funds, the sum of which make up the annual budget, must also be balanced.

Beer & Wine Tax - A tax levied by the state on alcoholic beverages. A county is eligible to share in beer and wine excise tax revenues if these beverages may be legally sold at the retail level in any part of a county outside of the municipalities. Distribution of the revenue from this tax is made to county governments based on the non-municipal population.

Benchmarking - A practical process for measuring an organization's performance and processes, and using that analysis to improve services, operations and associated expenses.

Best in Class - Organizations that perform each function at the lowest cost, or with the highest degree of quality or efficiency.

Best Practice - The method used by an entity that excels at doing a particular activity. These are the measures against which the county benchmarks its current processes for performing the activity.

GLOSSARY OF BUDGET-RELATED TERMS

Block Grant - The consolidation by a funding agency (Federal or State government, for example) of two or more program-specific grants into one grant. This, in theory, provides the recipient of the grant with the maximum flexibility in the expenditure of the grant funds, while adhering to program requirements. In practice, it is sometimes used by funding agencies as a method of reducing the amount of grant awards.

Bond - A written promise to pay a specific sum of money plus interest within a specific period of time. Bonds are a major source of revenue for construction or major renovations.

Brownfields - Abandoned industrial sites that are, many times, contaminated, and in need of redevelopment before new businesses can utilize them. With potential positive changes to federal EPA regulations looming on the horizon, involvement in the area of brownfields redevelopment could yield public benefits in the areas of downtown and community redevelopment, as well as within the small business community.

Budget - A proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.

Budget Calendar - The schedule around which the budget is developed. This schedule must include certain statutory dates, ultimately ending with the adoption of a budget ordinance by the Board of County Commissioners prior to July 1 (the date that the fiscal year begins).

Budget Message - The introduction of the budget that provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

Budget Ordinance - The official enactment by the Board of Commissioners making appropriations and establishing a tax rate for the budget year. Appropriations shall be made by department, function, or project and will include the presentation of revenue estimates by major source. The ordinance must be adopted prior to July 1, with appropriate notification made to the Finance Officer and Clerk to the Board within five (5) days of approval by the Board of Commissioners.

Capital Improvement Plan (CIP) - A five-year plan of major construction or renovation projects. This plan includes the projected annual expenses and available revenues for each project. The plan is adjusted annually and approved by the Board of County Commissioners.

Capital Improvement Program - A long range plan which outlines proposed capital improvement projects and estimates the costs and funding sources associated with those projects.

Capital Outlay - Expenses associated with the acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. This includes equipment and physical property, other than land and buildings, having a useful life of more than three years and a cost in excess of \$5,000. (Expenditures to replace parts or otherwise to restore assets to their previously efficient operating condition, are treated as repairs.)

Capital Projects - A renovation and/or new construction project where costs are \$100,000 or more; the finished project has a life expectancy of five (5) or more years; and, the project takes a year or more to complete.

GLOSSARY OF BUDGET-RELATED TERMS

Capital Project Fund - Transactions relating to the construction of any major capital improvements, including those financed by bond proceeds.

Capitation - The practice by a funding agency (Federal or State government, for example) of establishing maximum amounts which may be allocated to recipients of revenue.

Cash Basis of Accounting - Method of accounting in which transactions are recognized at the time cash is received or spent.

Community Based Alternatives (CBA's) - State-funded alternatives to training school for juveniles, ages 7-17, who have been adjudicated delinquent, or are at risk of being involved in the juvenile justice system. Because Guilford County sends a higher than average number of children to training school, all local programs funded with DBA funding must serve at least 50% of children adjudicated delinquent. The Youth Advisory Council, mandated in every county, and appointed by the Board of Commissioners, makes recommendations on funding each year to the Board of Commissioners. There is a required local match of 30%. The local funding can come from local government (city & county), the United Way, or any local foundation.

Community Based Organizations (CBO's) - Not-for-profit organizations that fill an important place in the spectrum of service delivery alternatives in the community. The County encourages not-for-profit organizations to provide services that afford an opportunity for a diverse cross-section of people in our community to work together to forge a new vision and plan for enhancing the quality of life for children, families, and the aging population, while preserving family integrity and individual values. To achieve this goal, the County has established a system to award monetary grants to agencies that address priorities of the Board of County Commissioners and/or fill identified service gaps.

Community Development - The functional grouping of departments associated with planning for the orderly growth of the county as a whole, and the services necessary to maintain growth. Departments or functions included in this division are Planning & Development, Inspections, Soil & Water Conservation, Geographic Information Systems, Capital Outlay, Solid Waste, Economic Development, Culture & Recreation, and Cooperative Extension.

Community Development Fund - 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. Guilford County is a member of a housing consortium with four (4) other local governments under the Home Investment Affordable Housing Program created through the Title II Home Investment Partnership Act of the Cranston-Gonzalez National Affordable Housing Act of 1990.

County Building Construction Fund - Transactions associated with the financing and construction of various capital assets and improvements for county projects as opposed to schools, water/sewer, parks and watershed.

Countywide Budget - The combination of the General Fund Budget (less any transfers to other funds) and the School Capital Outlay Fund Budget. This budget serves as the basis for the countywide tax rate.

Debt Service - Payments of interest and principal on an obligation resulting from the issuance of bonds.

GLOSSARY OF BUDGET-RELATED TERMS

Emergency Telephone System Fund - Transactions associated with the operation and debt retirement of the "911" Emergency Communications System. These transactions include those associated with both the "hardwire" (landlines) and "wireless" (cellular) communications components.

Fire Protection District Funds - Transactions relating to the operation of the Fire Protection Districts in the county. There are 21 individual Fire Protection Districts in the county. Each is funded, in large part, from a special district tax levied on the property value for the individual district. The tax rate for each district is established annually by the Board of County Commissioners with the adoption of the Budget Ordinance.

Fiscal Year (FY) - The twelve-month period designated as the operating year for county government. For Guilford County, the fiscal year begins on July 1, and ends on the following June 30.

Fund - A separate fiscal and accounting entity, with its own set of accounts and having its own cash and other resources, liabilities, equities or fund balance, revenues and expenditures.

Fund Balance - Appropriated - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is budgeted to help finance the subsequent year's expenditures.

Fund Balance - Undesignated - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is not budgeted to help finance the subsequent year's expenditures. Any or all of this amount may be appropriated by action of the Board of County Commissioners at any time during the year, or may be left undesignated until the end of the fiscal year. The Local Government Commission recommends that the undesignated fund balance be at least 8% of the countywide budget.

GAAP - An acronym meaning "Generally Accepted Accounting Principals", which refer to a set of standard accounting rules and procedures used by governmental agencies to account for the receipt and expenditure of funds.

General Fund - Transactions very general in nature and not required to be accounted for in another fund. This is the primary operating fund for the county.

General Government - The functional grouping of departments providing services to county government and the general public in the appraisal of property, record research and maintenance, and the election of public officials at all levels of government. Departments included in this division are the Tax Department, the Register of Deeds' Office, and the Board of Elections.

General Obligation Bonds - Bonds issued by the government, usually requiring voter approval, that are backed by the government's full faith and credit.

Hold-Harmless Revenue - Revenue remitted by the State to county governments in an effort to partially offset the loss of revenue resulting from the elimination of Inventory Tax and Intangibles Tax reimbursements

Human Services - The functional grouping of departments providing services to the public to improve the quality of life for a target population without the means to provide these services for itself, or to conduct awareness/prevention activities regarding health and/or social issues. Departments/functions included in this division are Public Health, Mental Health, Coordinated

GLOSSARY OF BUDGET-RELATED TERMS

Services, Child Support Enforcement, Social Services, Transportation, Special Assistance for Adults, Temporary Assistance for Needy Families (TANF), and Medical Assistance.

Intangible Personal Property - Assets not capable of manual delivery (stocks, bonds, notes, cash, bank deposits, accounts receivable, patents, trademarks, copyrights, etc.).

Intangibles Tax - The tax levied on intangible personal property. This tax was levied by the State on behalf of local government. The net proceeds from this tax were distributed among city and county governments. This tax was abolished, with FY 94-95 being the last year that revenue from this tax was available to local government. The State of North Carolina has, however, reimbursed county governments to offset the loss of revenue from the repeal of this tax at the FY 94-95 level. This reimbursement has been abolished by the State, effective FY 02-03.

Internal Services Fund - Transactions of departments that serve other departments in the same government rather than the public. Operations in Guilford County government that are included in the Internal Services Fund are Risk Management, Telecommunications and the Employee Health Care Plan.

Inventory Reimbursement - A payment from the state to local governments to "reimburse" the local government for the loss of revenue resulting from the exclusion of inventories of manufacturers, wholesalers and retailers from the property tax base. This reimbursement has been abolished by the State, effective FY 02-03.

Investment Earnings - The interest realized as a result of the investment of idle cash (includes fund balance, capital and operating proceeds, and bond proceeds. These earnings must be credited proportionately among the funds from which the invested money came.

Joint Water/Sewer Trust Fund - Transactions associated with the financing and construction of various water and sewer construction projects through joint agreements with various municipalities, including the cities of Greensboro and High Point and the Towns of Gibsonville and Jamestown.

Law Enforcement Separation Fund - Transactions associated with the amounts paid by the county to the State of North Carolina to supplement the standard retirement benefits for law enforcement personnel at any level of government. The retirement plan allows law enforcement personnel to retire with 30 years of service or at age 55. The supplement adds to the standard retirement benefits and amount the retiree would receive from Social Security until the time that the retiree is eligible for Social Security.

Modified Accrual Basis of Accounting - A method for recording the receipt and expenditure of funds in which revenues are recorded when the amount becomes measurable and available to pay current liabilities and expenditures are recorded when the liability is actually incurred.

Modified Accrual Basis of Budgeting - The assignment of most revenues, including the property tax, to the year when they are received in cash, or if they are received shortly after the start of one fiscal year but are measurable and available at the end of the prior fiscal year, to the prior year's budget; and the assignment of expenditures to the year in which the liabilities arising from those expenditures are expected to occur.

Motor Vehicles - For the purpose of establishing property values, motor vehicles are defined as any vehicle that is self-propelled and every vehicle designed to run upon the highways that is

GLOSSARY OF BUDGET-RELATED TERMS

pulled by a self-propelled vehicle. Motor vehicles are designed for public roads and include trailers.

Outcome - Measures providing information on program results or effectiveness.

Output - Indicators that define the amount of service units provided by a department or program (workload indicators).

Paratransit - A specialized transportation service, using many types of vehicles, (autos, vans, and buses), between specific origins and destinations, intended to provide basic mobility (medical, work, groceries and medicine) to transportation-disadvantaged persons.

Pay As You Go Funding (PAYG) - A funding mechanism for capital projects that relies on annual appropriations as opposed to long-term debt created through the issue of voter-approved bonds. This form of funding usually requires an appropriation from the General Fund (primarily property tax revenues or fund balance appropriations).

Performance Measures - Quantitative measures that assist in analyzing the effectiveness and efficiency of a program or department.

Personal Property - Property that is movable as distinguished from fixed property. Property in the category is divided into two groups: "Tangible" and "Intangible".

Property Tax (also known as "Ad Valorem Tax") - A tax on property itself, levied on the assessed value of the property.

Public Education - The functional grouping of "departments" providing educational opportunities to the population of the County. "Departments" included in this division are the Guilford County Public Schools (kindergarten through secondary school), Guilford Technical Community College (post-secondary), and Debt Service (the portion of the total County Debt Service related to Public Education).

Public Safety - The functional grouping of departments providing protective and/or emergency services to the population of the County. Departments included in this division are Emergency Services, Fire Protection, Law Enforcement, Animal Services, Court Alternatives, Security, and Other Protection.

Real Property - Land, buildings, and items permanently affixed to land or buildings.

Revenue - Receipts that increase the County's net worth or net financial resources.

Room Occupancy & Tourism Development Fund - Transactions relating to the collection of a tax on certain accommodations, with the proceeds allocated to the Guilford County Tourism Development Authority and to the City of High Point.

Sales Tax (1% & 1/2%) - A local-option retail sales & use tax which is "piggybacked" onto the State Sales & Use Tax, collected by the State, and distributed back to the State's counties on a per capita basis (net of collections).

School Capital Outlay Fund - Transactions associated with the financing of school capital assets for the Guilford County Public Schools and Guilford Technical Community College.

GLOSSARY OF BUDGET-RELATED TERMS

Sewer Bond Fund - Transactions associated with the financing and construction of various sewer construction projects.

State Certified Property - For the purpose of establishing property values, the N.C. Department of Revenue appraises some real and personal property in each county and certifies the values of such property to the assessor. Examples of the types of property included in this category are airline companies, bus line companies, electric membership corporations and power companies, gas companies, pipeline companies, and motor freight carrier companies.

State Shared Revenue - The proceeds from State taxes that are shared with counties, with the distribution being determined by some formula, depending on the type of tax. Revenue in this category includes intangibles tax, beer & wine taxes, and real estate transfer fees.

Temporary Assistance for Need Families (TANF) - This State block grant replaces the former entitlement program (AFDC).

Tangible Personal Property - Items of visible and movable property not permanently affixed to real property.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

Tax Rate - The factor that determines the amount of tax due on taxable property. Tax rates are customarily expressed in dollars per \$100 appraised valuation.

Water Bond Fund - Transactions associated with the financing and construction of various water construction projects.

Water/Sewer Construction Fund - Transactions associated with the financing and construction of various water and sewer construction projects.